Organisational Loyalty: An Exploratory Study into Employee Intentions to Report Wrongdoing

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DECLARATION

I hereby declare that:

1. I have not been enrolled for another award of the University, or other academic or professional organisation, whilst undertaking my research degree.

2. None of the material contained in the thesis has been used in any other submission for an academic award.

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ABSTRACT

This thesis explores the factors that influence or hinder employees' intentions to report organisational wrongdoing. The purpose is to understand whether loyalty to an organisation which often requires conformity, and solidarity limits such intentions when misconduct is perceived. The study adopted multi-level perspectives (individual and group) to understand how they shape people's perceptions and intentions in a group environment.

The study employed a neo-empiricist inductive approach, premised on an objective collection of empirical data through in-depth semi-structured interviews with accountants, auditors, and other business professionals using a purposive sampling technique. The thematic analytic procedure was implemented using the general thematic approach. The analysis of empirical data produced ten main categories grouped into three main themes: antecedent, motivators and demotivators, and mediating variables representing the influencing and constraining factors of whistle-blowing intentions.

The main outcome of this study is the development of a model called influencing and constraining factors of whistle-blowing intentions. The model has three elements namely: Antecedent Factors, Motivators and Demotivators, and Mediating Factors. The antecedent factors are precursory but necessary in broad terms to understand how they influence intentions to report organisational wrongdoing. The motivators and demotivators are situational, individual, and group variables that influence or limit individuals' intentions to raise concerns. The mediating elements are factors that help individuals reconcile conflicting obligations in the workplace that shape their reporting attitude and perception of group loyalty.

This study contributes to academic knowledge, literature, and theories in the field of whistleblowing, policies, and governance practices. This has implications for sound ethical culture and governance policies that enhance responsible corporate behaviour in private and public organisations.

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LIST OF ABBREVIATIONS

CAQDAS (Computer-Assisted Qualitative Data Analysis Software)

CEO (Chief Executive Officer)

PBC (Perceived Behavioural Control)

PIDA (Public Interest Disclosure Act)

SIT (Social Identity Theory)

SOX (Sarbanes-Oxley Act)

TPB (Theory of Planned Behaviour

UK (United Kingdom)

WB (Whistleblowing)

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CHAPTER ONE: BACKGROUND AND RATIONALE

Chapter one of this thesis provides a detailed insight into the researcher's topic of study. Specifically, the researcher briefly discusses the study's purpose, the general background of ethical issues in whistleblowing (WB), and the role of whistleblowing in curbing unethical behaviours. Also, the theoretical arguments around WB intentions and implied loyalty conflicts are discussed. This was followed by the rationale for the study and brief highlights of the study objectives and the research questions. Finally, the researcher outlined the structure of the thesis and briefly presented the theoretical framework employed in the study.

1.1 Purpose Statement

This study explores the factors that influence or hinder employees' whistleblowing intentions. This study also examines whether loyalty to an organisation, which often requires conformity and acceptance, constrains employees' intentions to blow the whistle on the organisation.

1.2 Personal Motivation

My interest in this topic started during my postgraduate Master of Science Research Project in 2007. In that research project, I had the opportunity to undertake a case study analysis of WorldCom and Enron and the role of the whistle-blowers (Cynthia Cooper and Sherron Watkins) and the aftermath of their collapses. I was very excited about this topic of research and the popularity generated by the action of the whistleblowers, as they were named Time's persons of the year 2002. This was my key motivation in the imperatives of whistleblowing and responsible organisational governance practices.

During my research, I watched the congressional hearings for more insights into the characters and motivations of the whistleblowers, the role of others and the culture of the organisations, and the role of the auditors (Anderson). However, despite the exposure of fraudulent activities perpetuated by individuals such as Bernard Ebbers, CEO of WorldCom, and Andrew Fastow, CFO of Enron, and the financial losses from these largest accounting frauds in history, irresponsible corporate practices are still on the rise.

Moreover, the focus on corporate collapses and whistleblowing incidents, such as those involving Olympus in 2011, Toshiba in 2015, Edward Snowden's NSA revelations, and Michael Woodford's case, has remained on the individual characteristics and motivations without regard to other factors, including the ethical culture, the activities of those around them, and the relationship dynamics. For example, Michael Woodford emphasised the role of his mum and dad (family) the relationship dynamics between him and the rest of the team led by Mr Kikukawa. How the team always try alienating him because he was seen as a stranger to the Olympus culture. Also, Sherron was critical of the ignoring attitudes of the CFO, Andrew Fastow when concerns were raised while Cynthia Cooper discussed the strong influence of her mother in her motivations and behaviour. In fact, Michael Woodford was described as a disloyal agent and a stranger who does not understand Japanese culture.

Therefore, it was my desire to understand the role of (group loyalty) norms of conformity and socio-psychological expectations when raising concerns that brought about the decision to undertake this topic of research. With my background in accounting, I believe it takes someone to make a different in their field of study. Hence, my desire to make contribution in accounting and governance practice by exploring the role of norms of conformity and how they shape individual reporting behaviours in an organisation. That was what led me to commit the last four and half years in a self-funded doctoral journey at Sheffield Hallam.

1.3 Background of the Study

Whistleblowing has become an interesting issue and a developing mainstream social phenomenon because of its role in highlighting wrongdoings in public, private and non-profit organisations, which helps to avoid disasters and reputational damage (Kenny and Fotaki, 2023; Stubben and Welch, 2020; Nurhidayat and Kusumasari, 2019). Over the past three decades, corporate irresponsibility has resulted in endless high-profile scandals and collapses (Ferri Di Fabrizio, 2017; Zakaria, 2015). Ethical issues, including whistleblowing, have generated much attention in organisational studies (Chen, 2019; Alleyne et al., 2017). High-profile scandals and collapses such as Enron, WorldCom, Olympus, Tesco and Toshiba, and their attendant negative impacts are central to the attention on whistleblowing in organisational studies (Nayir et al., 2018; Ferri Di Fabrizio, 2017). The need for responsible ethical behaviours has brought about a rising interest in the topic of ethics in the workplace (Srivastava and Gupta, 2022).

Corporate scandals have threatened the reputation and stability of business organisations and exposed the challenges of internal management dysfunctions and governance methods (Hennequin, 2020; Cohn, Fehr, & Marechal, 2014). There are growing concerns for ethical behaviours both in the corporate world and society alike, and the need for an ethical environment that promotes reporting of incidents of wrongdoing (Guven and Sahin, 2023; Romero-Martinez and Garcia-Muina, 2021; Robina-Ramirez, 2020). Names such as Cambridge Analytica, Danske Bank, and UBS are now associated with corporate scandals because employees revealed irresponsible corporate practices. Although most companies strive to be more ethically responsible (Bazin, 2016), employees who report immoral corporate practices have become icons of corporate democracy, protecting organisations, and limiting internal dysfunctions (Stubben & Welch, 2018).

The role of prominent whistleblowers proves that whistleblowing is an ethical management tool and is central to stopping organisational wrongdoing (Chen, 2019). For instance, the cases of Tesco overstating its half-yearly profit by £263 million and incorrectly booking payments from suppliers, as well as Olympus hiding $1.7 billion in losses and creating a scheme to shift losses off the balance sheet, exemplified the role of whistle-blowers (Ferri Di Fabrizio, 2017; Elam et al., 2014). Their role in countering unethical practices in the complex organisational world is increasingly recognised (Culiberg & Mihelic, 2017). Whistleblowing is an effective governance mechanism that limits information asymmetry among stakeholders and enhances corporate accountability (Potipiroon and Wongpreedee, 2021; Butler, Serra, and Spagnolo, 2020). Srivastava and Gupta (2022) and Latan et al. (2019) argued that it has become imperative to investigate the reasons that motivate individuals to raise concerns rather than remain silent. Hence, understanding the factors influencing or constraining employees' intentions to raise concerns is imperative for good corporate behaviour and governance.

Despite the vital role of whistleblowing in curbing unethical behaviour, businesses and organisations continue to indulge in unethical wrongdoings that impair the rights and benefits of organisational employees, the entity, and society at large (Zhou and Liu, 2018; Miceli et al., 2009). Furthermore, an organisational climate encouraging unethical practices is an antecedent factor motivating employee whistleblowing intentions (Zakaria, 2015; Hwang et al., 2013). Normalising the culture of silence that encourages unethical and immoral behaviours is not ideal for organisational sustainability and reputation (Nawawi and Salin, 2018). This is particularly true considering the negative consequences of corporate scandals such as Enron, WorldCom, and Olympus (Elam et al., 2014; Woodward, 2012; Dworkin, 2007).

The negative impact of these scandals underscores the need for solid regulation against corporate irresponsibility (Hoffman & Schwartz, 2015). The devastating corporate aftermath of 2001 led to the Sarbanes-Oxley Act of 2002 [SOX] (Ahmad et al. 2014). Other national, regional, and global regulatory efforts include PIDA 1998 (UK), the Parliamentary Assembly of the Council of Europe (PACE, 2015), the UK Corporate Governance Code, (2018), King IV Reports on Corporate Governance in South Africa, (2016), and Transparency International (Transparency International, 2013). These frameworks aim to improve organisational governance and protect would-be whistleblowers (Judin, 2020; Schultz & Harutyunyan, 2015). However, there is little evidence of the efficacy of these frameworks (Lewis, 2017).

Research on whistleblowing is both contentious and sensitive because it involves the disclosure of information about organisational wrongdoing and appears to violate an employer-employee trust relationship (Tavani and Grodzinsky, 2014; Waytz et al. 2013). Bjorkelo and Bye (2014) noted that the sensitive nature of whistleblowing and the difficulty of obtaining information and data from actual whistleblowing are problems researchers continue to face. Accordingly, most studies have adopted the proxy approach, or" whistleblowing intentions" rather than real whistleblowers in conducting their research (Latan et al., 2017; Latan et al., 2016). In addition, Bjorkelo and Bye (2014) observed that investigating employee intentions to blow the whistle is less sensitive because anybody can report their willingness to reveal unethical misconduct.

In addition, organisational loyalty can be better reflected by exploring the intentions of the employees and the motivating factors rather than the whistleblowing that took place. Hence, this study intends to explore the factors that influence employee intentions to blow the whistle and to understand whether loyalty to an organisation limits such intentions amid misconduct. Understanding the factors that motivate or limit intentions to raise concerns is critical for formulating practical organisational policies that promote whistleblowing and ethical conduct (Iwai et al.2021).

However, research on whistleblowing behaviour continues to attract contradictory opinions from researchers and management scholars based on different theoretical strands. Central to this divergent view is the contractual obligation of the agent-principal relationship (Kumar and Santoro, 2017; Jensen & Meckling, 1976) and the ethical concept of group loyalty. Different arguments about the ethicality of whistleblowing behaviour arise because some construe the action as deviant behaviour, while others see whistleblowing as responsible organisational behaviour from a public interest perspective (Delmas, 2014). Whistleblowing intention evokes a moral paradox as it involves the need for fairness and justice amid wrongdoing and being disloyal to one's organisation (Cailleba and Charreire Petit, 2018).

While one school of thought sees loyalty to an organisation as prima facie, a mandatory requirement for employees to protect the proprietary interests of the business (Zakaria, 2015), They argue that whistleblowing violates the confidentiality clauses that prohibit any disclosure of information by employees because trust in the relationship between employee and employer is put at risk through such actions (Tavani and Grodzinsky, 2014; Brooks, 2013). Indeed, Brooks (2013) described whistleblowing simply as violating organisational loyalty.

The second group of scholars disagrees based on a moral and legal standpoint. They questioned the prima facie duty of employees and absolute loyalty. They opined that moral and legal obligations should supersede when there is a likelihood of harm to oneself or an outside interest (Duska, 2012). They argue further that loyalty absolutism is an aberration and offensive to free speech. Organisations are not proper objects of loyalty because their motive is purely for profit and not for the public interest (Duska, 2012; Uys & Senekal, 2008). They described whistle-blowers as loyal agents doing the public good (Kumar & Santoro, 2017; Delmas, 2014).

Blowing the whistle or having the intention to do so involves a conflict of loyalty between public and corporate interests and is a dilemma faced by employees who witness harmful and dysfunctional practices. Hirschman (1970) described the moral paradoxes and dilemmas in whistleblowing as a subjectively rational voice replete with emotions.

This implies that whistleblowing intentions and factors that motivate individuals to exhibit such behaviours could be subjectively or cognitively inherent in an individual. This study agrees that ethical concepts such as whistleblowing intentions and loyalty are subjective constructs. An in-depth understanding of how employees make sense of and interpret them in a social context requires a methodological shift from those used in previous studies. Hence, the overall objective of this study is to qualitatively explore the factors that influence employee intentions to report misconduct, to understand whether loyalty to an organisation that often requires conformity and solidarity constrains such intentions, and to discover other implicit factors. The next section discusses the rationale for the study.

1.4 Rationale for the Study

Whistleblowing (WB) is sensitive because it involves a disclosure by an employee of past or present wrongdoing that they believe is in the public interest and falls within categories that are criminal, such as non-compliance with an obligation or financial fraud (Krambia-Kapardis, 2020). The disclosures are often associated with threats, retaliation, costs, and consequences for the individuals involved and the offending organisation (Verschuuren, 2020; Latan et al., 2019) and tend to pit loyalty to the corporate management team against loyalty to outside interests (Duska, 2012).

Despite the considerable costs involved in whistleblowing behaviours, the incidents are on the rise. High-profile cases involving Edward Snowden, Chelsea Manning, and Julian Assange were described as "the wave's first arrivals" (Watson, 2013). The US has also reported an upward trajectory of whistleblowing incidents from 2012 to 2017 (Kenny et al., 2020; SEC, 2017).

Given the personal costs associated with whistleblowing and the continuing rise in whistleblowing cases, there is a need to understand what influences whistleblowing intentions. Intention is a subjective norm embedded in one's beliefs or perceptions (Ajzen, 1991). Past studies have consistently associated the perception of social pressures with whistleblowing or whistleblowing intention (Verschuuren, 2020; Trongmateerut and Sweeney, 2013; Park and Blenkinsopp, 2009). Those involved in whistleblowing are said to speak the truth to effect change (Weiskopf & Tobias-Miersch, 2016). In other words, individuals' characteristics, personalities, and values could influence how one sees and engages in raising concerns in the workplace.

Weiskopf and Tobias-Miersch (2016) described whistleblowing as a morally responsible act, speaking out against organisational wrongdoing. Constructing whistleblowing as a moral act opens the possibility of seeing oneself and one's relationship with others from a social-ethical dimension. Social attachment and the associated processes shape one's behaviour and play a role in whistleblowing intention (Kenny et al., 2020; Anvari et al., 2019). In other words, employing theories that deal with individual subjective norms and social consensus to deconstruct how employees make sense of WB in an organisational context is at the nexus of this study. This will provide insights into how group membership and the norm of loyalty that requires conformity and solidarity shape an employee's intention to blow the whistle and whether conformity expectations limit such intentions.

Most studies on WB in the past have addressed the structural antecedents of whistleblowing by focusing largely on the characteristics and motivations of individuals as individuals (Waytz et al., 2013). Others focused on whistleblowing about predefined legal or organisational ethical codes (Hoffman & Schwartz, 2015). The rest addressed typologies of whistleblowing and WB policies (Loyen, 2013) and whistleblowers' motivation and experiences both within and outside organisations (Trevino & Nelson, 2014).

Most of these studies (see Alleyne et al. 2018, 2017; Brown et al. 2016) adopt a positivist perspective and prescriptive mode (Kenny et al. 2020), which often use empirical quantitative analysis of factors and variables that affect intention (see, Bergemann and Aven, 2023; Potipiroon and Wongpreedee, 2021; Alleyne et al. 2018). The focus is usually on micro-level individualist issues without considering the wider factors, such as organisational norms and culture, which shape the act of speaking out (Oleson, 2019; Weiskopf et al., 2019). In addition, Potipiroon and Wongpreedee (2021), observed that the macro-level influence of whistleblowing intentions and its mediating variables are still unclear.

Existing research on the influencing factors of whistleblowing has focused on individual, organisational, or national factors (Chen, 2019; Alleyne et al., 2017). It is necessary to explore the combination of individual and group variables and understand how they induce or constrain whistleblowing behaviours. Weiskopf et al. (2019) advocated situating studies of WB outside the realms of individual variables and into other discourses, such as organisational norms and social identity, which help to shape people's behaviour and intentions. This study is in response to that call to situate research outside the realms of micro-level analysis.

Past research has noted that culture influences managers' ethical behaviour and perception (Paul et al. 2006; Christie et al. 2003). Culture is embedded in one's beliefs and influences the degree to which ethical norms such as whistleblowing or loyalty are understood (Brody et al. 2020; Paul et al. 2006). The business world is becoming increasingly globalised, with inherent diversity in the workplace in terms of cultural norms and value orientations. It is, therefore, important to understand how individuals (employees) identify and see themselves as members of a group and the role their personal beliefs may play in how they accept or dissent from the norms and practices of the social group.

Brody et al. (2020) observed that as teams and groups in global business become more culturally diverse, it is erroneous to ignore the plurality of the cultural mixes of the individuals in the group as a contextual factor in designing effective whistleblowing policies. They argued further that past studies in Western and non-Western cultures were hindered by methodological deficiencies that ignored the heterogeneous cultural differences of individuals within the group or nation. Cieslewicz (2016) and Taras et al. (2010) noted that assumptions in previous studies that individuals in groups share the same cultural beliefs and identity are problematic. Ralston et al. (2006) believe that culture is never static, implying that changes may occur over time.

The study aims to explore the factors that influence or hinder employees' whistleblowing intentions, to understand whether group loyalty constrains such employees' intentions, and to discover any other implicit factors and why. This study contributes to literature by adopting a multi-level (micro & group) perspective to explore the factors that motivate or constrain individuals' WB intentions amid wrongdoing. This involves interpreting the views of employees (e.g., auditors and others) in the United Kingdom's private sector context and developing a theory of factors influencing intentions to blow the whistle and the impact on organisational loyalty. The next section briefly discusses the theoretical framework that informs this study.

1.5 Theoretical Framework

This study is underpinned by two theoretical frameworks: social identity theory (Tajfel, 1972) and the theory of planned behaviour (Ajzen, 1991). Social identity theory focuses on the group process and will help to understand how individuals (employees) see themselves as members of an in-group in terms of attachment, acceptance of the prevailing values, and loyalty to the group.

The theory of planned behaviour focuses on individual characteristics and subjective norms and explains how the subjective norms and perceived social pressure around them influence an individual's attitude towards a particular behaviour. Thus, employees tend to comply and act consistently with the norms around them. Hence, the theory of planned behaviour will help to understand how individual tendencies to blow the whistle on in-group misconduct would be influenced by the common norms, beliefs, and considerations of other members.

The theory of planned behaviour (TPB) explains human behaviours, including the intention to blow the whistle. The theory posits a relationship between an individual's attitude towards behaviour and their intention and that their intention influences their actual behaviour (Alleyne et al., 2016; Ajzen, 1991). Social identity theory (SIT) helps to explain how people make sense of their group membership, including loyalty. Identifying with a group enhances one's sense of collective self-esteem. Individuals identify with a group only by thinking positively about the group (Ashforth et al. 2008). In other words, TPB and SIT will help to establish how individuals' subjective norms (characteristics) and group attachment influence their reporting attitude and impact one's perception of loyalty amid wrongdoing. Both theories are considered in detail in the literature review chapter. Reviewing the literature enabled me to formulate the following research questions:

1.6 Research Questions

- What factors motivate or constrain an employee's intentions to raise concerns when misconduct is perceived?
- How do beliefs, values, and the norm of conformity impact an employee's reporting behaviour in a group context?
- How might beliefs, values, and the norm of conformity influence loyalty interpretation in the workplace environment amid misconduct?
- How could loyalty to an organisation constrain or limit an employee's intention to report wrongdoing, and why?

Having identified the research questions, the next section highlights the study objectives.

1.7 The Study Objectives

The main aim of this study is to explore the factors that influence or hinder employees' intentions to blow the whistle in organisations in the UK, to understand whether loyalty to an organisation limits such intentions, and to discover any other implicit factors and why. Specific research objectives are listed below:

1.7.1 Specific Objectives

- Explore the factors that motivate or constrain employees' intentions to raise concerns when misconduct is perceived.
- Understand how an individual's beliefs, values, and norms of conformity impact an employee's reporting behaviour in a group context.
- Understand how an individual's beliefs, values, and norms of conformity might influence their loyalty interpretation in the workplace amid misconduct.
- To understand whether loyalty to an organisation can constrain or limit an employee's intentions to report wrongdoing, and why?
- Develop a theory that will inform a better understanding of organisational loyalty and reporting behaviour and have implications for practice, policies, and governance in private and public sector organisations in the United Kingdom.

1.8 Structure of the Thesis

This thesis consists of eight chapters. The present chapter explains the thesis's structure and outlines each chapter's content and objectives. This chapter explores the background of whistleblowing or reporting intentions in an organisation and the rationale for the context of this study. The chapter suggests the theoretical frameworks underpinning the study, the overarching aims, the specific objectives, and the research questions.

Chapter Two reviews the key academic theories and concepts used in this thesis. It discussed the motivations for blowing the whistle and the definitions of this study's key concepts and associated issues. The chapter reviews extant literature on key issues such as behavioural intentions, whistleblowing and culture, WB and ethics, loyalty and related concepts, and factors that influence reporting intentions (individual and organisational). The chapter also contains discussions on the underpinning theoretical frameworks of the study: social identity theory (SIT), and the theory of planned behaviour (TPB).

Chapter Three discusses the research design as informed by the literature reviews. It details the research methodology adopted for this study, including the philosophical assumptions and a neo-empiricist theoretical paradigm that underpins this study. Methods of data collection and analysis procedures for the study are also explained in this chapter, consistent with the inductive approach.

Chapter Four discusses data analysis and findings. It includes descriptions of the research participants' characteristics and backgrounds. The chapter explains the results of the data from the study, the data reduction process, how the ten themes of the study emerged, and how they are grouped into the three main themes that formed the basis for the discussions in the findings chapters.

Chapter Five discusses the first theme of the study findings on antecedent factors: reporting intentions. Chapter Six discusses the second theme of the study findings on motivating and demotivating factors of reporting intentions. Chapter Seven discusses the third theme of the study findings on mediating factors of reporting intentions. Chapter Eight is a summary of conclusions and recommendations for future research.

1.9 Chapter Summary

This thesis aims to explore the factors that could motivate or constrain individual intentions to raise concerns, to understand whether loyalty to a group limits such intentions when misconduct is perceived, and to discover other implicit factors that help to shape people's reporting behaviours in a group scenario.

The chapter provides a brief discussion of the background of the study and establishes the rationale for the study. The chapter previews the theoretical frameworks that underpin the study, social identity theory (SIT) and theory of planned behaviour (TPB). Finally, the chapter identified the overarching aims of the study, the specific objectives, the research questions, and a brief outline of the thesis structure.

CHAPTER TWO: LITERATURE REVIEW

This chapter reviews the extant literature and researchers' opinions on whistleblowing, WB intentions, organisational wrongdoing, loyalty, and the related theories and concepts around the topic of study. This thesis aims to explore the factors that influence or constrain the employees' intentions to blow the whistle in an organisation, to understand whether loyalty to the organisation limits such intentions, and to discover other implicit factors. This aim is captured in the main research questions to which this thesis seeks answers: (1) what factors could motivate or constrain an employee's intentions to raise concerns when misconduct is perceived? (2) How do one's beliefs, values, and the norm of conformity impact their reporting behaviour in a group context? (3) How might one's beliefs, values, and the norm of conformity influence their loyalty interpretation in the workplace environment when misconduct is perceived? (4) How could loyalty to an organisation constrain or limit an employee's intention to report wrongdoing, and why?

The chapter provided insights into the underpinning theories, social identity theory (Tajfel, 1972), and the theory of planned behaviour (Ajzen, 1991), that is used in this study. The reviewed literature also covered areas such as reporting intentions (WB), the organisational and individual-level attributes that influence disclosures when misconduct is perceived, and the ethical dilemmas intended whistle-blowers face. The relationship between culture and whistleblowing was discussed to understand how culture shapes individual perceptions of ethical misconduct. The chapter reviewed the divergent views on organisational loyalty and related group norms, as well as the apparent moral paradox when whistleblowing is intended and other related issues. For a purposeful and critical review of the extant literature, it is imperative to provide brief explanations of the key terms at the nexus of this study in the following section.

2.1 Brief Explanations of the Key Concepts

2.1.1. Wrongdoing

Despite the various efforts by global organisations such as the US, Security and Exchange Commission (SEC), and Association of Certified Fraud Examiners (ACFE) in using financial incentives, protection for whistleblowers, and other preventive tools in curbing wrongdoings and fraud-related incidents (Khan et al. 2022; SEC, 2020;

ACFE, 2018), corporate fraud is still on the increase. Organisational wrongdoing has been measured and classified in different ways by many scholars in organisational literature (Schnatterly et al., 2018; Vadera and Pratt, 2013). Wrongdoing in an organisation is defined as a behaviour that a social-control agent judges to transgress a line separating right from wrong, where such a line can separate legal, ethical, and socially responsible behaviour from its antithesis (Greve et al. 2010). This includes activities such as asset misappropriation, market manipulation, lying, bribery, stealing of funds, waste of organisational assets, false performance projections, sexual harassment, discrimination, and violation of the law (Schnatterly et al. 2018; Near and Miceli, 2016). Wrongdoing is determined by the employee who observes it when they perceive such an action as immoral or illegal (Near and Miceli, 2016). Hence, it could create a disconnect between the manager and the whistle-blower if the manager feels such action is unacceptable. Wrongdoing has many far-reaching consequences and may come with various negative outcomes for the organisation, employees, and other stakeholders. For instance, a report from the SEC shows that penalties and fines against wrongdoers because of disclosures amounted to more than $2.7 billion (Khan et al. 2022). Such negative outcomes could instigate intentions to report by employees who observe it to stop such negative consequences. However, observers of wrongdoings often face dilemmas because of conflicts of identities, loyalties, and value orientations (Verschuuren, 2020).

2.1.2 Intention

Intention is the probability of an individual engaging in or exhibiting a particular behaviour. Such behaviours or attitudes are said to be influenced by subjective norms and behavioural control and could be used to predict an individual's subsequent behaviour (see, Oelrich, 2021; Ajzen, 1991). This implies that an individual's intention indicates the individual's actual behaviour and could be used to understand how such an individual will respond to social situations in a workplace environment during times of uncertainty. The intention is, therefore, the likelihood that an employee is likely to engage in actual whistleblowing when they perceive an occurrence of unethical misconduct in the organisation. Intention is influenced by three elements which consist of attitude, subjective norms, and perceived control (Khan et al. 2022; Nurhidayat and Kusumasari, 2019). Ajzen (2005) noted that intentions play a vital role in determining human actions and can be used to predict one's actual behaviour and attitudes accurately.

2.1.3 Loyalty

Different authors have defined or connoted loyalty as a normative concept in numerous ways. The Encyclopaedia of Business Ethics defines loyalty as the willingness to sacrifice (Axinn, 1977). This implies that a loyal individual must be willing to sacrifice for the interest of someone or something (De Graaf, 2010). From an organisational behavioural perspective, loyalty is defined as "the principle of partiality towards an object (group) that gives rise to expectations of behaviour on behalf of that object such as sacrifice, trustworthiness, and pro-sociality" (Hildreth, Gino, and Bazerman, 2016, p.17).

Loyalty is also defined as "concern for the well-being of one's immediate ingroup" (Dungan et al. 2019, p.2), a feeling towards group members that predicts behaviours and attitudes (Rullo et al. 2024; Waytz et al. 2013) or being true to obligations (Vandekerckhove and Commers, 2004, p. 22). Vandekerckhove and Commers (2004) argued further that the word "loyal" means true to obligations, faithful to a sovereign, and is synonymous with fidelity. This implies upholding one's duties and obligations in strict adherence to the promises and vows made. However, these conceptualisations have been described as one-sided; hence, loyalty is a mutual concept between subjects and an object (Solomon, 1997) and a bilateral concept (De George, 2014). In other words, reciprocal obligations are implied in the loyalty concept. Studies have observed that when an object is a group, this may encourage unethical behaviour to benefit the group (Kleinewiese and Graeff, 2021; Hildreth et al. 2016).

2.1.4 Whistleblowing (WB)

One key problem in the social science research on whistleblowing is the issue of standard definition. Whistleblowing has been defined in different forms or assigned different connotations by academics or the media, which tends to create confusion about it (Near and Miceli, 2016; Uys, 2012). However, there has been some conceptual consensus on the ethicality of whistleblowing and what an acceptable standard definition is based on early studies in the 80s and 90s (see King, 1997; Miceli and Near, 1984; Near and Miceli, 1985). One point of agreement is that whistleblowing is a disclosure of organisational wrongdoing and involves a member or former member of the organisation disclosing the employer (Bergemann and Aven, 2023; Uys, 2012).

Whistleblowing is defined as the disclosure by organisational members of illegal, immoral, or unethical practices under the control of the management to other entities outside the organisation that may be able to take corrective action (Near and Miceli, 2016; 1985). This definition is widely accepted and used in several research studies in business (Miethe, 1999), hospitals (King and Scudder, 2013), non-profits (Miceli, Near, and Schwenk, 1991), and military organisations (Miceli et al., 2012).

Another definition that has attracted debate in literature is by Jubb, who described whistleblowing as "a deliberate non-obligatory act of disclosure that gets onto the public record and is made by a person who has or had privileged access to data or information of an organisation about non-trivial illegality or other wrongdoing, whether actual, suspected, or anticipated, that implicates and is under the control of that organisation, to an external entity having the potential to rectify the wrongdoing" (Jubb, 1999, p. 78). While Jubb and others excluded internal disclosures from the definition of whistleblowing (Johnson, 2003), other authors argued that whistleblowing should include both internal and external disclosures (Near and Miceli, 2016; Bok, 1980). This study accepts that internal and external whistleblowing are not mutually exclusive. This is consistent with Near and Miceli (2016), who opined that external whistleblowing is usually preceded by internal disclosures. Having conceptualised whistleblowing and explained how this study sees it, the next section provides developments in whistleblowing in a historical context.

2.2 Whistleblowing: Historical Perspective

The concept of whistleblowing, or the 'term' whistle-blower, is when an individual raises an alarm for justice to protect the public interest, it dates to ancient times and has been presented in diverse forms in different societies (Hennequin, 2020). In Confucian morality, "a noble man is one with virtue and courage, a man who speaks up for righteousness" (Park, et al., 2005, p. 388). For example, provisions were made in ancient Greece for those who spoke the truth to protect the city. In the 13th century, England adopted the Qui Tam rule, which ensured that citizens were allowed to act on behalf of the monarch when their interests were at stake (Hennequin, 2020). This is like the approach in the United States in 1863 (False Claim Act) and in France during the reign of Henri III, which encouraged citizens to denounce acts of misdeeds committed by officers in the name of the public interest (Hennequin, 2020). These assertions imply that a whistleblower is viewed as a moral beacon who speaks the truth to protect society. To safeguard the altruistic nature of this act of reporting, no benefit is considered for the giver of the information but purely for the public's interest.

This approach was common in many societies and socio-political spheres. It was not until the 1960s that debates were initiated about such values in private sector organisations in the US (Hennequin, 2020). Before then, organisations were viewed as "black boxes" because employees must be loyal to their employer. Organisations are seen as machines that must function through centralised authority with set rules, clear structure, and standardisation (Celik & Dugan, 2011). Strict discipline constrains the employees from reporting misdeeds even when there is evidence of risks to internal functions and dangers to public interests. Loyalty to the organisation is the expected norm and is mandatory. As such, they are not required to disclose any information that will harm the organisation (Heumann et al. 2013). This change in perspective on the loyalty concept contradicts the view of whistleblowing as a public citizenship duty and is consistent with the elitist organisational business perspective. Hence, there is a continuing debate on the corporate vs. public interest conundrum of whistleblowing.

Following changes in the socio-economic environment and labour laws between the 60s and 70s that ensured employees greater autonomy, challenging organisations' irresponsible behaviours that portend risks to the public interest became possible (Perrow, 1973). Therefore, the disloyalty of employees to their organisation when the public interest is at stake has become an acceptable norm. The term "whistle-blower" was first used in 1963 to describe the behaviour of a U.S. Department of Defence employee who leaked information considered a national security risk (Peters & Branch, 1972). Consequently, the term was popularised by lawyer Ralph Nadler, who defined it as "an act of a man or woman who, believing that the public interest overrides the interest of the organisation he serves, blows the whistle that the organisation is involved in corrupt, illegal, fraudulent, or harmful activity" (Nadler, Perkas, & Blackwell, 1972, p. viii). The next section briefly reviews the motivations for blowing the whistle.

2.3 Motivations for Blowing the Whistle

Wrongdoing could happen anywhere, even in the best-managed organisations, which might result in potential costs to the organisation (Near and Miceli, 2016). Whistleblowing often comes after wrongdoing, and employees who engage in whistleblowing do so for varied reasons. Near and Miceli (2016) observed that it is difficult to predict what motivates individuals to engage in whistleblowing because the reasons are varied and under different circumstances. For instance, people might be motivated by the desire to help or improve others, e.g. organisation or group members while at the same time assessing the impact on themselves (Bergemann and Aven, 2023; Taylor and Curtis, 2018). People might be motivated to blow the whistle because of their beliefs, value orientations, and other underlying psychological or social motivations.

Empirical studies have noted that individual whistle-blowers are influenced by different thinking, such as the individual analysis of cost-benefit versus collective benefit (Hennequin, 2020); attachment towards the group (Bergemann and Aven, 2023); concerns for loyalty (Miceli & Near, 1985); and consideration for the organisation versus societal fairness (Nadistic and Melkonian, 2016). Different research streams have observed that what influences employees to blow the whistle is diverse and numerous (Iwai et al. 2021; Doe et al. 2020; Dungan et al. 2019). For instance, Watts & Buckley (2017) identified moral and other reasons like the opportunity for financial rewards and the desire to seek revenge. Glazer (1983) argued that motivations for whistleblowing against organisational misdemeanours go beyond moral dilemmas. In other words, what motivates individuals to blow the whistle varies and consists of individual and social-level factors. Hence, this study adopts a multi-level perspective to explore the factors that motivate or constrain an individual's intentions to raise concerns and to understand whether loyalty to an organisation limits such an intention. The next section discusses the two main theories that underpin this study and how they help to provide insight into the factors that influence individuals' reporting behaviours and their loyalty interpretation when group misconduct is perceived.

2.4 Theoretical Framework

2.4.1 Social Identity Theory (SIT)

The social identity concept emerged from the studies of social psychology, which examine the causes and consequences of how individuals see themselves and others as part of a social group (Ashforth and Mael, 1989; Tajfel and Turner, 1979). Social identity theory was originally developed as a social-psychological construct to explain group behaviour; however, the notions of social identity have been increasingly used to explain group identification, attachment, and events at the level of organisation (Jenkins, 2008; Ashforth and Mael, 1989). In other words, social identity is said to represent a broadly Meso-level bridging concept between micro- and macro-level phenomena, and its social-psychological manifestation is intended to be that of a group rather than of an individual (Turner, 1987).

The increased awareness of this social construct is premised on the essence of a social group and its contribution to social cognition and behaviour (Cornelissen et al., 2007). This implies that the features of a group are internalised and contribute to one's sense of self (Turner, 1982). Tajfel and Turner (1979) argued that by categorising in terms of group membership, social identity enables individuals to seek and achieve positive self-esteem by differentiating their in-group from the out-group regarding their value orientations. Group membership carries an emotional value for the individual and can help them understand both positive and negative organisational events (Fiol et al. 2009). This distinctiveness means that people see themselves as defined in terms of "us" (social identity) rather than "I" (personal identity). This statement implies that members will feel good or better when they take actions that promote the good or interest of the in-group. People are motivated to act according to the norms of their group to earn respect and preserve the values of their social identity (Rullo et al. 2024; Gausel et al. 2012). In other words, people may conform to an ingroup rule-breaking behaviour to maintain loyalty and enhance self-esteem. Social identity helps structure group members' beliefs, attitudes, and intentions once the identity associated with such group norms and values is internalised (Cornelissen et al., 2007). Social identity is defined as an individual's knowledge that they belong to a certain group, together with some emotional and value significance to them of this group membership (Tajfel, 1972).

To understand how one's group membership, conformity, and solidarity impact their reporting attitude, social identity theory (SIT) was utilised as a theoretical lens to provide insight. SIT helps to understand how individuals in a group reconcile the contradictory interpretations of organisational loyalty in a whistleblowing context. Scott (2007) described social identity as a vital lens to understanding the issues of identification and conformity in organisational studies. Social identity theory aims to explain the group process, inter-group relationships, and the social self as found in an organisational environment (Pearce II, 2013; Hogg et al., 2004). The basic principle of this theory is that a person forms a unique identity as an individual and develops a social identity based on the group to which the individual belongs (Tajfel, 1982). In other words, social identity theory helps to bridge the gap between the psychological perspective of individual values and behaviour and the sociological perspective of group behaviour. This is at the core and nexus of this study, which aims to explore organisational employees' reporting intentions and understand whether loyalty to a group constrains such intentions amid in-group wrongdoing.

The theory posits that an individual's values are partly formed by the group to which they belong (Pearce II, 2013). For example, an individual's ethical disposition or values would be an interactive composite of their values, the values of the groups to which they belong, and those of the employing organisation. Every group has its defining characteristics and its own set of norms, beliefs, and values (Tajfel, 1982). Hence, a person's group membership defines the core of who that person is, and the individual's identity is based on the defining characteristics of those affiliations (Hogg et al. 1995). This membership affiliation is cognitively represented in the person's mind and influences how the person thinks, feels, and behaves (Hogg and Turner, 2001; Turner et al., 1979). For instance, when people identify with themselves and similar others in the same social group, they tend to favour in-group members more than outgroup members (Abrams et al. 2000; Tajfel and Turner, 1979) and tend to discount ingroup moral transgressions more than outgroup transgression (Hofmann et al. 2018). Also, belonging to a religious group would influence an individual's norms and values and how they make sense of events involving unethical behaviour (Bliuc et al. 2007). In other words, people internalise the norms and values of the group to which they belong.

Furthermore, Westerman et al. (2007) observed that because an individual sometimes belongs to diverse groups and ethical values are not universally consistent, context primarily influences an individual's ethical judgements. In other words, the values and norms of the immediate social environment may influence one's ethical decision-making process. The work environment provides a salient context for an individual's ethically loaded judgement, and the behaviour and information provided by managers and executives also provide strong contextual cues (Pearce II, 2013; Ellemers et al., 2002). However, an individual belonging to multiple groups may possess a combination of representations of the self, and these groups may have values, norms, and behaviours that are in conflict (Meyer et al. 2006). Therefore, resolving the conflicting values and identities may involve an individual adopting the values of the salient group, which they consider more important in the prevailing context (Johnson et al., 2005; Ashforth and Mael, 1989).

Social identification and self-categorisation bring self-perception and individual behaviour in line with the contextually relevant in-group prototype and induce normative behaviour, positive in-group attitudes, emotional contagion, and empathy (Hogg & Terry, 2000). This implies that through in-group self-categorisation, normative and positive in-group behaviours influence an acceptance of group values, obligations, and ideals. Ashforth and Mael (1989) argued that identification is associated with loyalty and pride in the organisation. My understanding from these arguments is that, through identification, members of a social group could continue to believe in the integrity of their organisation despite evidence of wrongdoing.

Pratt (1998) opined that accepting group membership does not necessarily mean accepting the group's values and norms. This is because individuals in the social group have multiple simultaneous identities. This statement implies that an individual may identify with their organisation and yet disagree with the prevailing values. The motive for blowing the whistle is driven by implicit psychological value (Ashforth and Mael, 1989*).* Behavioural intentions are predicted by individual attitudes, subjective norms, and perceived control (Harsanti et al. 2016; Alleyne et al. 2016). The researcher used the Olympus case and Michael Woodford to elucidate organisational loyalty and whistleblowing behaviour, and it’s fit with social identity theory.

The Olympus scandal and the actions of Michael Woodford can be used to illustrate whistleblowing behaviour and social identification. In the aftermath of that exposure, Woodford was celebrated by Western media as a hero and a symbol of good corporate governance. However, he was vilified, dismissed, and declared a villain by peers and co-workers (Prusa 2016). The Olympus accounting scandal epitomised a pervasive culture of unethical behaviour for over 20 years before its exposure in 2011 (Prusa, 2016).

This culture of unethical practice in Olympus is further given credence by the actions of Takayama Shuichi, who, after replacing Woodford, continued to maintain the official agenda of shifting blame away from Olympus and denying misconduct that was already in the public domain, blaming "a foreign boss" for the negative impact, and even describing Woodford as unsuited for running the company because he failed to master Japanese culture (Woodford, 2012; Financial Times, November 8, 2011).

This Olympus scandal brings to the fore the issues of whistleblowing behaviour, social identification, and organisational loyalty. Group membership is said to affect attitudes and behaviours. In Japan, social group norms are often more effective than legal frameworks (Prusa, 2016). In other words, failure to abide by the law may be known but not condemned by the group. Avoiding leaking scandalous information to maintain the group may be considered public morality, even when it contradicts laws relating to whistleblowing. Culture emphasises unity amongst the social group, and organisational loyalty demands that you do not question ongoing corruption or wrongdoing (Prusa, 2016).

For instance, Mr Woodford gave an account of his encounter with the Olympus CEO, Mr Kikukawa, after a leaked publication by Facta, a Japanese business magazine, about the questionable and money-losing acquisitions (New York Times, 2012). He described how Mr Kikukawa had brushed off the whole matter as insignificant and unworthy of his attention, implying it was business as usual. Mr. Woodford explained how, in a subsequent board meeting, one Japanese director criticised him for bringing "outsiders" in. According to Mr. Woodford, "his message is clear to me: Olympus is a family, and families require loyalty" (Woodford, 2012; New York Times, 2012).

This raises the question of individual characteristics and other implicit factors influencing whistleblowing behaviour and social identity's role in shaping one's subjective norms and judgement whenever misconduct is perceived. Does accepting group membership imply an acceptance of prevailing ethical norms and values? What might influence an individual (Michael Woodford) to speak out against organisational misconduct where solidarity, loyalty and conformity are required? How could a whistle-blower like Woodford interpret the duty of loyalty, and what might inform their ethical evaluation and decision to blow the whistle?

The dynamics of whistleblowing could best be understood through group processes such as social identity theory (Vadera et al. 2009) because a whistleblower has some form of social identification (Anvari et al. 2019). Intention to blow the whistle could indicate value and identification conflict within a social group (Berndtsson et al. 2018). One may argue that the prevalence of unethical practices might lead an individual with a sense of responsibility and feel morally repugnant to such wrongdoing to dissent, even though such an action contradicts their duty of loyalty. Also, when group behaviour is deemed to violate the values of another salient identity, those who strongly and weakly identify with the offending in-group are likely to exhibit intra-group dissent to the benefit of the outgroup whose values were violated (Anvari et al. 2019).

This scenario is a loyalty and value conflict induced by members' multiple identities and is common in professional associations (Hsu and Elsbach, 2013). Garcia & Dwyer (2018) argued that identity conflict is usually influenced by perception, ethnicity, and cultural variation. This implies that the multiplicity of organisational employees regarding their ethnicity, culture or personal characteristics could engender a plurality of organisational sub-identities and intentions. The social identity model provides the basis for understanding the influences on individuals' ethical judgement because people internalise the values of the groups to which they are affiliated (Pearce II, 2013).

Social identity theorists believe that much insight might be gained by considering how people's behaviour is structured at higher levels of abstraction through shared social identities (Anvari et al. 2019). Studies have found that social identities are not exclusive to the physical group but can be formed based on shared attributes with outside groups (Bergemann and Aven, 2023; Bliuc et al. 2007). For instance, an employee of an organisation may also share the identities of their professional association, religious group, or community. Therefore, it is important to understand how people resolve these values and multiple identity conflicts within the constraints of organisational loyalty, where conformity, solidarity and value congruence are required. The next section explains the suitability of the social identity theory in resolving loyalty and identity conflicts.

The social identity construct is consistent with an interpretive theoretical approach (He and Brown, 2013). Whistleblowing and loyalty are psychological and subjective concepts accessible only through the individual's intersubjective cultural experience (Rothschild, 2013). Social identity theory is best suited to explain an intergroup relationship and to understand a social group with implicit self-perceptions, subjective norms, and modifications of collective identities. SIT can resolve normative conflicts that arise when individuals within a social group have multiple sub-identities with conflicting obligations. For instance, an employee's professional identity may influence their tendency to report organisational misconduct (see, Doe et al. 2020). SIT enables insight into whether loyalty to an organisation constrains an employee's ability to whistle-blow when in-group misconduct is perceived and thus helps answer what, how, and why questions of this study.

To date, there is limited consensus on the relationship between whistleblowing behaviour and organisational identification, and the study on social attachment to an organisation and the likelihood of blowing the whistle remains inconclusive (Palumbo and Manna, 2019). While the social identity construct or "self "within the identity perspective can provide insight into how people make sense of their group membership, including their attitude towards raising concerns, it is imperative to understand that an employee has another 'self' outside the organisation. Hence, an individual is said to possess multiple simultaneous identities (Pratt, 1998; Ashforth and Mael, 1989).

This self-outside the group is individually distinctive, subjective, and cognitive, and may be formed by norms outside the organisation (e.g., culture, beliefs, profession, religion, etc.). Understanding how individual characteristics influence their reporting attitude and impact their loyalty interpretation requires utilising a theory suitable for explaining human psychological processes, including intentions to report.

The key originality of this research is the focus on individual and group-level perspectives to explore how employees make sense of their reporting intentions and loyalty perceptions amid wrongdoing. Hence, the theory of planned behaviour is employed to explain how individuals' subjective norms and social consensus impact their reporting behaviours in an organisational context.

2.4.2 Theory of Planned Behaviour (TPB)

The theory of planned behaviour (TPB) (Ajzen, 1991) is commonly used in extant literature to explain human behaviours and attitudes (Owusu et al., 2020; Alleyne et al., 2016). Park and Blenkinsopp (2009) argued that the TPB is based on a highly intricate psychological process and stressed its suitability for explaining the intention to blow the whistle. The theory argues that one's actual behaviour is influenced by intention and that the likelihood of the individual performing the behaviour depends on the severity of the intention (Owusu et al., 2020; Park & Blenkinsopp, 2009). Behavioural intention is the likelihood that an individual will behave in a certain way or pursue a given alternative action (Ajzen, 1991) and is said to be influenced by three factors: attitude, subjective norms, and perceived behavioural control (Nurhidayat and Kusumasari, 2019; Alleyne et al., 2017).

TPB asserts a relationship between an individual's attitude towards behaviour and the intention to perform such behaviour (Ajzen, 1991). Attitude is associated with how an individual assesses a particular behaviour and approves or disapproves of it in consideration of the consequences attached (Park and Blenkinsopp, 2009). Beliefs govern attitude and influence one's attitude towards an action.

Hence, an intention towards whistleblowing entails a subjective evaluation of the consequences of the behaviour driven by the individual's personal beliefs, perceptions, and value orientation. A favourable attitude towards behaviour influences the intention to perform the actual behaviour, while an unfavourable attitude limits the person's intention to perform the actual behaviour.

For instance, the evaluation of the consequences of the intention may entail the belief that blowing the whistle would prevent harm to the organisation, stop corruption, protect the public interest, or is a moral duty (Park & Blenkinsopp, 2009). Most studies in the past have described the attitude as an important influencing factor for ethical and whistleblowing intentions (Verschuuren, 2020; Alleyne et al. 2016; Latan et al. 2016).

Therefore, understanding how organisational employees (e.g., auditors, accountants, and others) manage their intentions when compliance with group values and practices is required and where there is a conflict of loyalties and interests is imperative. This is the key essence of this research, which explores whether loyalty to an organisation that often requires conformity, and solidarity constrains employees' intentions to blow the whistle when misconduct is perceived.

Subjective norms are described as social influence on an individual's decision process towards a particular behaviour (Ajzen, 1991). Owusu et al. (2020) described it as the conformity of an individual to the expectations of others within their social life based on common norms. Subjective norms explain how individuals conform to the social pressures of people within their orbit, and that affects their attitudes and behaviours.

It is common in life for people to behave in a certain way because they want to satisfy those around them (Beck and Ajzen, 1991). The implication here is that a person's decision to blow the whistle might be influenced by other people's opinions, either approving or disapproving of their actions. For instance, an employee's intention to blow the whistle may be influenced by the opinions, pressures, and values of individuals within their social circle such as coworkers, and immediate supervisors (see, Iwai et al. 2021; Mayer et al. 2013). Existing studies in literature stressed that subjective norms influence intentions to blow the whistle (Richardson et al. 2012), while Harsanti et al. (2016) noted a positive relationship between subjective norms and internal auditors' whistleblowing intentions.

Perceived behavioural control refers to the ease or difficulty of behaviour contingent on opportunities, resources, and obstacles (Ajzen, 1991). It is a perception of how effectively an individual controls their actions and behaviour. Perceived behavioural control impacts the individual's intention, and how they behave depends on the availability of resources and opportunities (Nguyen et al., 2020; Hoda et al., 2020). Park & Blenkinsopp (2009) argued that perceived control emanates from control factors and the individual's assessment. These factors include an individual's beliefs about the organisational culture and the anticipated hindrances and constraints

(Owusu et al. 2020). Perceived control also depends on how the individual at the centre of the intention to blow the whistle assesses the success of the action and their ability to manage the consequences envisaged. For example, an employee may consider the negative impact of organisational retaliation by remaining silent. On the other hand, others may consider the action a moral duty to protect the organisation from harm.

Organisational hindrances and ignoring concerns are demonstrated in the cases of Olympus and Michael Woodford (Woodford, 2012), Sharron Watkins and Enron, and Collen Rowley of the FBI (Near and Miceli, 2016; Beenen and Pinto, 2009). Mr Woodford saw himself as having the opportunity and resources at his disposal based on his privileged position and the conviction that he had a moral obligation to expose the malpractices. Hence, despite the apparent hindrances and obstacles from colleagues, he was not deterred in his intentions and eventual action. Studies found that perceived behavioural control (PBC) positively influences whistleblowing intentions (Harsanti et al. 2016; Alleyne et al. 2015). However, Zakaria et al. (2016) found no relationship between PBC and whistleblowing intentions.

Locus of control is the key variable of the third factor of PBC, domiciled in an individual characteristic and vital in explaining human behaviour (Ajzen, 1991). Locus of control is a personality trait influencing ethical decision-making (Wardana et al., 2020; Liu et al., 2016; Miceli, Dozier, and Near, 2012). Described as the strongest predictor of the factors and how individuals assess and determine what is right or wrong (Miceli and Near, 1995). The locus of control is made up of two elements: the internal and external locus of control. Wahyuni et al. (2021) argued that individuals with an internal locus of control are likely to have more control over the situation around them and become whistle-blowers.

On the contrary, individuals with an external locus of control attribute events to external influences such as luck and fate, are passive in their intentions and show more compliance with norms. This may imply that employees acting within the external locus of control are likely to conform to group loyalty and accept values and practices even when they are inconsistent with their values and beliefs. Individual attitudes influence one's decision-making, including intentions to raise concerns. The individual, ethical assessment as perceived by an individual reflects their idiosyncratic interpretations of the organisational environment informed by one's experience and personal judgment (Potipiroon and Wongpreedee, 2021; Wang and Hsieh, 2012). TPB focuses on individuals' attitudes and behaviour and helps provide insight into how individual employees make judgements about whistleblowing intentions.

2.4.3 Theoretical Triangulation

In qualitative studies, it’s often common to adopt multiple theoretical lenses for more insights and credibility of the study outcomes. The key essence is to uncover insights that might be missed using a single theory and to bridge the inherent gaps in the theories in use. Based on the focus of this study, two theories (TPB & SIT) are employed. The TPB focuses on the self (I) that helps to understand how individual subjective elements or characteristics shape their behaviour and predict intentions to report (Owusu et al., 2020). The second theory, SIT, focuses on the us (we) and helps to understand how people make sense of social attachment, identity and norms of conformity and shape their reporting behaviours and predict intentions to report wrongdoing (Ashforth and Meal, 1989). The theories are considered most suitable to understand the key issues at the nexus of the study (organisational loyalty), conflicts of identity, values and beliefs; and to explore the factors that influence or constrain intentions to report wrongdoing, particularly to understand whether loyalty to an organisation with its concomitant expectation and conflicts limits such intention when misconduct is perceived. Thus, help to address the research questions that the study seeks answers and the study gap.

The theories are complimentary and useful to understand individual beliefs, perceptions, and norms of conformity such as socio-psychological attachment, values, identity and loyalty as they are all subjective constructs. Hence, these theories align with the analytical framework that focuses on interpreting actor’s minds and how they make sense of their lived intersubjective cultural experiences using their own voice. Although, these theories are considered most appropriate for the study, however, there is no empirical evidence on how the theories could address cultural diversities in the study population or how they apply to homogeneous or heterogeneous group. This might be a weakness in the theoretical foundation. Also, critics argue that SIT overemphasise group dynamics, downplaying the role of individual characteristics, personal experiences, values, and beliefs in shaping identity, and its applications may be limited in explaining complex real-life situations. Hence, the study adopted a multi-theory approach to address any inherent limitations or weaknesses.

TPB provides insights into individual perceptions, beliefs, and values and how they shape responses, whether to report or remain silent. SIT helps explain how group association, identity, and conformity expectations influence individuals' resolution of conflicting identities, values, and obligations, ultimately predicting their reporting behaviour. The theories are highly suitable for addressing my research questions. However, while TPB assumes rational decision-making, whistleblowing decisions may also involve emotional or moral considerations. SIT captures the social dynamics but may not fully account for individual moral reasoning. My study integrates both theories to bridge these gaps, providing a more comprehensive understanding of whistleblowing intentions from both individual and group-level perspectives. This study thus contributes to theory and literature. The next section provides insight into the derived conceptual framework.

2.5 The Conceptual Framework

This study aims to identify the factors that motivate or constrain an individual's intention to report misconduct to understand whether loyalty to a group limits such an intention. Past studies have identified individual and organisational variables as factors influencing judgment on blowing the whistle (Oelrich, 2021; Verschuuren, 2020; Chen, 2019). An individual's perception of a work event is predicted by their characteristics and their interpretation of their social environment. This would impact their decision about raising concerns when wrongdoing is perceived. Hence, this study uses the theory of planned behaviour and social identity theory as lenses to shed light on how people make sense of the norms of acceptance and loyalty in raising concerns amid group wrongdoing. Through the review of extant literature on behavioural intentions (WB) and associated issues, the conceptual framework for this thesis is developed, as shown in Figure 2.1 below.

Figure 2. 1: The Initial Conceptual Framework

Source: Created by author

This conceptual framework forms the basis for understanding the factors that might motivate or constrain an employee's intention to report wrongdoing in an organisational environment. This serves as a guide to explore the views of the participants (accountants, auditors, and others) in my research study. Past studies have focused on individual characteristics, ignoring the wider factors (group norms and culture) that influence peoples' attitudes and behaviours (Oleson, 2019; Weiskopf et al. 2019). Secondly, most were carried out using prescriptive mode and statistical analysis (Kenny et al. 2020). Thirdly, there has been a call to situate the study of whistleblowing intentions outside the realms of individual variables and into discourses such as organisational norms and culture that shape individual intentions and behaviours (Weiskopf et al. 2019). Hence, this study focuses on individual and group-level factors that could influence or constrain an employee's intention to raise concerns when in-group misconduct is perceived using SIT and TPB. The next section discusses behavioural intentions and whistleblowing.

2.6 Behavioural Intentions and Whistleblowing

The sensitive nature of whistleblowing has made it difficult to use actual whistleblowers to research because they censor the information for fear that such disclosure would preclude their anonymity (Bjorkelo & Bye, 2014; Chiu, 2003), and organisational management may be reluctant to assist (Oelrich, 2021; Park and Lewis, 2019). Many studies adopt the third phase, whistleblowing intention since the behavioural intention is a good predictor of actual behaviour (Zhou et al. 2018; Latan & Jabbour, 2017). Bjorkelo and Bye (2014) noted that whistleblowing intention is less sensitive and that anyone, not just actual whistleblowers, can be willing to report unethical behaviour. According to the theory of planned behaviour (Ajzen, 1991), whistleblowing intention leads to actual whistleblowing behaviour. Consistent with empirical studies, the thesis focuses on investigating the intentions of employees to raise concerns.

Whistleblowing is described as the intention of an employee to take formal action to raise concerns when they encounter an unethical practice by co-workers or others around them to persons, organisations or outside interests that can initiate corrective action (Potipiroon and Wongpreedee, 2021; Pillay et al., 2017; Near & Miceli, 1985). This definition amply captures whistleblowing's psychological, social, internal, and external elements: disclosures are made by someone within the in-group or out-group. The disclosure must be in-group misconduct, which invariably brings the possibility of loyalty conflict. In-group membership is subjectively defined and psychologically viable (Millward and Haslam, 2013). Lastly, the in-group being reported for wrongdoing is a psychological in-group, implying that the whistle-blower has some form of social identification (Anvari et al. 2019).

Whistleblowing could be internal or external and is conceptually like the underlying implicit loyalty conflict (Alleyne et al., 2013; Near and Miceli, 1985). This study adopts the view that WB has internal and external reporting elements that are not mutually exclusive (Alleyne et al. 2013). Intention is a subjective norm and a good predictor of one's actual behaviour (Alleyne et al., 2015; Ajzen, 1991) and is influenced by factors like individual characteristics (Oelrich, 2021; Chen, 2019). The next section explores the individual variables that could motivate people to blow the whistle.

2.7 Individual Factors

Past studies have shown that individual factors influence the intention to blow the whistle on organisational misconduct (Chen, 2019). Such individual factors include demographic characteristics (Mesmer-Magnus et al. 2005); personality and emotions (Bjorkelo et al. 2011); supervisory responsibility and status (Chen, 2019); and perception and attitudes (Alleyne et al. 2015). Other influencing factors are personal moral and ethical values, commitment, and health factors (Krambia-Kapardis, 2020), trust in the boss, and anonymity (Keil et al., 2010). Furthermore, Alleyne et al. (2017) found a negative correlation between WB intentions and retaliation, threats, and personal damages. However, studies on the major influence of demographic variables on intentions to blow the whistle are varied and unclear (Oelrich, 2021; Verschuuren, 2020; Lee and Xiao, 2018). These individual factors are discussed in detail later in this thesis.

2.7.1 Personality

There is general acceptance in the empirical literature that individual intrinsic variables motivate whistleblowing behaviours and intentions (Chen, 2019; Bjorkelo et al., 2011). Studies have identified eight personality factors as predictors of whistleblowing intentions. These include honesty, risk aversion, traits, personal disposition, etc. (Nicholls et al., 2021). For example, honesty was positively associated with whistleblowing intentions, whereas studies found that risk aversion was negatively associated with intentions to blow the whistle (Zhou et al. 2018; Pillay et al. 2017). Other studies observed that individuals with a perceived low level of control are less likely to blow the whistle (Chiu, 2003, 2002), while the strongest intentions to report wrongdoing were found in individuals with personal disposition and personal propensity (Ion et al., 2016; MacNab and Worthley, 2007).

Similarly, a study by Bjorkelo et al. (2011) indicated that extroverted people (outgoing, socially engaging, and assertive individuals) and a low affinity with the Big Five personality types enhance intentions to blow the whistle. This indicates that an individual's personality factor is a key determinant of how one engages in workplace reporting. This is because an individual's personality is a product of one's attitude, which is subjectively and cognitively domiciled in the individual.

2.7.2 Emotions

An individual's emotions could determine how they respond or react to an event around them. Studies in the past have explored the relationship between emotion and whistleblowing intentions (Latan et al. 2019b). For example, Latan et al. (2019b) and Whitaker et al. (2014) found a relationship between emotions and reporting intention. Specifically, anger was positively associated with whistleblowing intention (Jones et al. 2014), while anxiety about wrongdoing was linked with a higher likelihood of endorsing whistleblowing (Henningsen et al. 2013). This implies that an individual's feelings or sentiments, which might not be based on rational thinking, may influence their intentions to report wrongdoing in the workplace. Also, people with positive emotions who tend to help others and are inclined to take actions that benefit others are more likely to gravitate towards the intention to raise concerns against perceived misconduct (Rehg et al. 2008). My understanding of this argument is that people with positive emotions are more likely to see and evaluate the outcomes of whistleblowing and the consequences of a positive bias, thus promoting intentions. Dungan (2015) noted that most whistleblowers are extroverts who like to exert control over their environment, possess a proactive personality, and are often non-conformists.

2.7.3 Perception and Attitude

When employees perceive that the organisation has an ethical procedure, promotes reporting channels, and is inclined towards organisational justice, they might be more disposed to report incidents of wrongdoing. Alleyne (2017) argued that rational individuals and those who will analyse whistleblowing in terms of benefits and costs in conjunction with retaliation and threats will respond negatively towards raising concerns. Hence, how one perceives wrongdoing, such as the seriousness of the wrongdoing and its impact, might influence their reactions, including their intentions to raise concerns.

Nicholls et al. (2021) observed that the higher-order theme was concerned with how individual attitudes towards whistleblowing and wrongdoing were linked to intentions to blow the whistle. Similarly, studies reported that perceived negative consequences such as serious harm to the organisation or severity of wrongdoing positively predict whistleblowing intentions (Park and Lewis, 2019; Chen and Lai, 2014). In other words, an individual with a favourable attitude towards speaking out against unethical behaviour is more likely to blow the whistle when misconduct is perceived (Alleyne et al., 2019; Latan et al., 2018). From empirical studies, other attitudinal factors that have been found to indirectly influence whistleblowing intentions include Machiavellianism (tendency to manipulate, deceive, and exploit) (Dalton, 2013).

Positive attitudes towards the organisation increase internal, not external whistleblowing intentions (Lee and Xiao, 2018). Other studies investigated whether attitudes towards the accounting profession affect whistleblowing intentions (Cassematis, and Wortley, 2013). Auditors' affinity for their profession increases their intentions to blow the whistle (Taylor and Curtis, 2010). Hence, the more an auditor is identified with the profession or committed to the values of the profession, the more likely they are to raise concerns either internally or externally. In other words, a positive attitude towards the accounting profession increases both internal and external whistleblowing intentions (Latan et al. 2017; Alleyne et al. 2016).

2.7.4 Beliefs

One’s beliefs influence their perception, and that can influence one’s acceptance or judgement of right and wrong. In other words, belief influences our behaviours and attitudes. Our beliefs influence the level of trust, commitment, role identity and how we value whistleblowing (Nicholls et al., 2021). Trust and management commitment were positively related to intentions to blow the whistle (Alleyne et al., 2019; Latan et al., 2018). Hence, people are likelier to blow the whistle when they believe their organisation values speaking out (Pillay et al. 2012).

Moreover, self-confidence and perceived behavioural controls were identified as lower-order themes for beliefs. Self-confidence (Nurhidayat and Kusumasari, 2019) and perceived behavioural control (Alleyne et al., 2019) are positively associated with whistleblowing intentions. In other words, when people perceive that their actions will benefit others, they are more likely to raise concerns.

2.7.5 Religiosity

The term religiosity is associated with the strength of an individual's religious beliefs and has to do with an emotional attachment to our religious affiliation, which affects our behavioural intentions and ethical judgement (Barnett, Bass, and Brown, 1996; Cornwall et al., 1986). Religion has been consistently mentioned among the factors affecting ethical decision-making (Woiceshyn, 2011). Similarly, nationality and religion have been identified as the personal originations of individual beliefs that influence ethical beliefs and decision-making (Ford and Richardson, 1994), as cited in Gokce (2015).

Therefore, our religious inclinations influence how we feel and react to events based on the underlying principles. Being religious could increase one's proclivity to moral awareness and ethical norms. For example, studies have identified that spirited individuals are more inclined towards uncompromising adherence to ethical virtues such as honesty and sincerity (Srivastava and Gupta, 2022; Jurkiewicz and Giacalone, 2004). Hunt and Vitell (1993) argued that religiousness can affect ethical decision-making in three ways: as a part of the cultural environment, as a personal characteristic, and as a dominant basis for individual deontological norms. Therefore, highly religious people tend to criticise unethical behaviour more negatively than less religious people. This is because religious teachings emphasise the need to do the right thing and always uphold the virtues of honesty and truth. Gocke (2015) observed that religiosity is positively associated with whistleblowing intentions.

2.7.6 Individual Ethics

The concept of ethics relates to moral principles and the standard of behaviour around right and wrong that informs our judgement. Previous studies have identified and categorised five ethics in higher-order themes: personal ethics, legitimacy, adherence to principles, ethical training, and professional ethics (Nicholls et al., 2021). Studies on the impact of personal ethics on whistleblowing intentions were mixed. Personal ethics explains how individuals deal with people and situations around them and determine what is right and wrong. In the results of past empirical research, three studies found a positive association between personal ethics and intentions to report wrongdoing (Zarefar and Zarefar, 2017; Park et al., 2005); two observed a negative relationship (Pallay et al., 2018; Gocke, 2013d); and another found no association between personal ethics and whistleblowing intentions (Gocke, 2013d). In other words, ethics is crucial to how an individual develops work ethics and interprets events such as unethical behaviours in the workplace. This can influence their reporting attitude when in-group misconduct is perceived.

Moreover, the professional code of conduct and the associated training increase individuals' tendency to imbibe the principles and values of such a profession and how they respond to unethical behaviours. Past studies have found a positive relationship between adherence to one's principles (Radulovic and Uys, 2019); ethical training (Yu et al., 2019); and professional ethics (Pillay et al., 2012) and intentions to report wrongdoing. Hence, those who adhere strictly to the ethical culture of their profession may see raising concerns as a duty owed.

2.7.7 Perceived Responsibility

Intention to report misconduct is prosocial behaviour, and a sense of personal responsibility could influence an individual's decision to raise concerns. This may be because they feel socially responsible, and that such an action is an appropriate ethical choice (Valentine and Godkin, 2019; Curtis, 2006). People may feel obligated to report wrongdoing because of their moral sense of right and wrong, and loyalty (Alleyne et al., 2013). Curtis (2006) argued that when individuals observe wrongdoing and remain silent, it reduces personal responsibility to prevent harm to the organisation or society. Similarly, Alleyne et al. (2013) stressed that in the audit profession, the right, and responsibilities to report wrongdoing are set out in the professional code of conduct, and that their perceived responsibility is to report unethical misconduct given their strategic position.

Studies in the past have examined the role of perceived responsibility and whistleblowing intentions (Nicholl et al., 2021; Alleyne et al., 2018). Some studies have observed a positive relationship between perceived responsibility and whistleblowing intentions (Latan et al. 2018; Brink et al. 2017; Alleyne et al. 2017). Also, Kaplan and

Whitecotton (2001), cited in Alleyne et al. (2013), found strong positive support for personal responsibility influencing the likelihood of reporting questionable acts.

2.7.8 Moral Identity

An individual's moral identity is said to be influenced by the cultural practices and norms in the organisation (Weaver, 2006), social interactions and participation in moral actions (Shao et al., 2008). My understanding is that the moral identity of people may result from the common values or beliefs of the groups they associate with, e.g., the religious group. Moral identity is a key aspect of a group which an individual identifies with and influences how they see themselves (self-concept) and act (Rullo et al. 2024; Tajfel and Turner, 1979). In other words, people are motivated to act to preserve the group's moral identity. Zhou & Liu (2018) described moral identity as an antithesis of wrongdoing that influences whistleblowing behaviour. It enables an individual's ethical judgement of right or wrong and evokes strong emotion, care, and a positive attitude towards the general good of society (Tangney et al., 2007; Blasi, 2005). For example, employees with a strong moral identity are likely to blow the whistle when they observe wrongdoings that threaten the organisation or outside interests. Zhou & Liu (2018) stressed that individuals with a high moral identity are likely to take more personal risks by raising concerns when they perceive misconduct.

2.7.9 Gender Issues in Whistleblowing

Studies conducted in the past have suggested differences in the ethical beliefs and value orientations of people (Ahmad et al., 2012; Pomeroy, 2005). The differences are attributed to several factors, such as the conditions of value systems in childhood upbringing (Hunt, 2010). There are contradictory perspectives in the research evidence on gender whistleblowing. Miceli and Near (1984) reported that men are likelier to blow the whistle, whereas Dworkin & Baucus (1998) observed that women are likelier.

Despite the findings of Miceli & Near, three women, Cynthia Cooper (WorldCom), Sherron Watkins (Enron), and Colleen Rowley (FBI), were praised for their ethical and moral bravery and selected as persons of the year for reporting corporate wrongdoings (Krambia-Kapardis, 2020; Hunt, 2010). Hunt (2010) argued further that women are more attached to their families, less entrenched in the organisation, and often see the organisation as a men’s club; hence, they are more likely to expose wrongdoing.

Women view themselves as outsiders and are often not in a privileged position in the organisation. On the assertion that women are more attached to the family, one could argue that feeling more loyalty to the family may entail fear of the consequences of job loss and its impact on family well-being and an unwillingness to blow the whistle (Krambia-Kapardis, 2020). However, empirical research has no conclusion on which gender is more likely to blow the whistle (Oelrich, 2021).

2.7.10 Age and Seniority in Organisations

The influence of demographic variables on whistleblowing intentions is among the most controversial study findings (Oelrich, 2021; Cassematis and Wortley, 2013). Some recent studies have observed that demographic factors such as age, and seniority(hierarchy) are not a major antecedent of whistleblowing (Lee and Xiao, 2018; Gao and Brink, 2017; Culiberg and Mihelic, 2017). However, Lee, Heilmann, and Near (2004) stressed that those in higher positions in organisations understand more of their rights and are less likely to experience the risk of retaliation. Ahmad et al. (2012) reported that senior employees close to retirement and with a level of power in management are more likely to show intention to report. However, Dworkin and Baucus (1998) found no relationship between age and whistleblowing behaviour.

2.8 Organisational Factors

Previous studies have identified organisational and situational factors associated with WB intentions, such as ethical climate (Oelrich, 2021; Verschuuren, 2020; Park et al. 2020; Ahmad et al., 2014). Ethical climate is the ethical dimension of the organization's culture that captures its ethical identity (Rothwell and Baldwin, 2006). Other organisational factors identified include environment and structure (Lavena, 2016); organisational support, code of conduct, and the availability of reporting channels (Latan et al., 2019); and organisational retaliation or threat (Lee and Xiao, 2018; Guthrie and Taylor, 2017; Lee and Fargher, 2017).

For instance, research shows the general reluctance of public accountants to report misconduct by peers because they believe such reporting is not welcomed by the organisational hierarchy and for fear of retaliation (Alleyne et al., 2015; Mersmer-

Magnus & Viswesvaran, 2005). Another instance is the case of Olympus (Japan), where unethical malpractice is pervasive, and employees are expected to play along and keep silent despite an obvious endemic culture of wrongdoing and corruption (Prusa, 2016).

Lavena (2016) noted that an organisational environment that is seen to be open, respectful to employee voice, team interest, and fair treatment is less likely to blow the whistle, while those with norm-based and affective work motives are more likely to report misconduct. However, professional values and ethics that shape one's behaviour are likely to overwrite those organisational characteristics (Lavena, 2016).

2.8.1 Leadership

The leadership in any organisation is responsible for setting the ethical culture and behaviour within the organisation (Sims and Brinkman, 2003). This is usually done through communication with subordinates and, more importantly, active behaviour. Hence, Elkhwesky et al. (2022) stressed that leadership is a strong contextual factor in modelling and reinforcing ethical behaviours of its followership. In other words, role modelling behaviour is a powerful tool that helps leaders instil and influence corporate culture. Individuals use people within their social circle such as leaders and peers as potential role models for their behaviours and attitudes (Iwai et al. 2021; Salancik and Pfeffer, 1978). Hence, employees are likely to emulate their leaders or look to the leaders for cues about appropriate behaviour. In other words, if leadership encourages unethical behaviour, this can send a signal to others that wrongdoing is acceptable. However, if the leadership constantly speaks out against unethical behaviour and demonstrates that through their actions, this can send a message that unethical misconduct is not condoned. Also, immediate supervisors and peers have been found to exert tremendous influence within the social environment and individuals are motivated to follow the leads and agree to fit into the circle (Iwai et al. 2021; Mayer et al. 2013).

Previous studies have examined the relationship between ethical management, managerial reactions, leadership style and whistleblowing intentions (Cheng et al., 2019; Ugaddan and Park, 2019). For example, studies observed that if an individual thought that a manager may react negatively to whistleblowing or has reacted negatively in the past, people were less intent on raising concerns (Scheetz and Fogarty, 2019; Alleyne et al., 2013). In other words, management's attitude and disposition will influence the attitude of other employees about speaking out or remaining silent.

2.8.2 Harmful Culture

Organisational culture is the set of basic assumptions and beliefs that underlie the practices, norms, and values that inform the organisation's character in terms of policies and operations (Schein, 1984). Watts & Buckley (2017) argued that toxic culture influences behaviour and moral whistleblowing processes at individual and organisational levels. Watts & Buckley (2017) and Berry (2004) described the features of toxic organisational culture as including (1) poor communication of ethical standards; (2) weak credibility of leaders; (3) widespread lack of personal accountability and reporting of wrongdoing; (4) lack of support for employee decision-making; (5) punishing internal reporting; and (6) inadequate access to legitimate reporting channels.

Evidence in the extant literature indicates the role of organisational culture and ethical climate in whistleblowing behaviour (Potipiroon and Wongpreedee, 2021; Verschuuren, 2020). For example, employees with strong ethical values will experience ethical conflict (Kammeyer-Mueller et al. 2012). This implies that organisational employees with strong moral inclinations will dissent when faced with widespread unethical practices.

A weak ethical culture that involves organisations encouraging unethical practices for short-term gains and suppressing reporting of wrongdoing may result in an employee feeling that management is complicit (Zhou & Liu, 2018). Studies have found that a positive ethical culture influences internal whistleblowing intentions (Kaptein, 2011) and enhances the relationship between ethical judgement and the intention to blow the whistle among the workforce (Zhang et al., 2009).

2.8.3 Ethical Climate

Ethical culture denotes the way organisational employees perceive the organisation about ethical norms, values, and corporate management (Zakaria, 2015). Ethical culture is a creation of management through its various practices, policies, and actions

(Potipiroon and Wongpreedee, 2021; Wang and Hsieh, 2012). It helps to inculcate beliefs amongst the organisational members, including their moral duties, obligations, perceived ethical code, and WB intentions (Verschuuren, 2020; Aydan and Kaya, 2018; Fang, 2006). Studies have observed that perceptions of ethical climate could trigger intentions to raise concerns when such an act is consistent with the individual's prosocial disposition (Potipiroon and Wongpreedee, 2021; Lavena, 2016). This implies that an organisational ethical culture could influence individual members' attitudes and behaviours, and their understanding of the duties and obligations owed to the employing organisation.

The organisational moral code included lower-order themes such as ethics, climate, values, and regulations. Hence, organisational ethics are positively associated with intentions to blow the whistle (Nicholls et al., 2021). Studies also found that intentions to report wrongdoing were greater among organisations that embrace high ethical standards (Taylor and Curtis, 2018; Zhou et al., 2018). Similarly, employees who work in an organisation with a high ethical climate are more likely to report incidents of wrongdoing (Alleyne et al. 2016; Ahmad et al. 2014).

It is the responsibility of the corporate management to put in place a sound ethical culture, and the commitment to encouraging employees' intentions to blow the whistle is the management's prerogative (Mendonca, 2011). Both the management and the employees must work to reinforce and strengthen the ethical culture since a sound ethical culture is said to stimulate intentions to speak out (Zakaria, 2015). Past studies in extant literature showed that ethical culture is an antecedent factor of intentions to blow the whistle (Zakaria, 2015; Hwang et al., 2013; Rothwell & Baldwin, 2006).

2.8.4 Organisational System and Governance

The legislative and regulatory frameworks are said to influence whistleblowing intentions, although they are often limited in scope (Delmas, 2015). The effectiveness of reporting mechanisms encourages internal whistleblowing intentions (Chen, 2019). External whistleblowing is lower when there is more stringent external monitoring, stronger board-level corporate governance (Bowen et al., 2010), and a higher-quality audit committee (Lee & Fargher, 2017). Also, weaknesses in internal systems and financial reporting processes are likely to lead to accounting missteps, fraudulent activities, and whistleblowing (Ferri Di Fabrizio, 2017). This was reflected in the case of the Tesco (2014) scandal, where internal bookkeepers indulged in dubious accounting practices in league with the executive, the audit committee, and the board (Ferri Di Fabrizio, 2017). The Olympus (Japan) scandal is another example of poor governance and an internal control system that allowed fictitious and scandalous mergers and acquisitions (Woodford, 2012). A survey by Lewis (2007) shows that WB laws and regulations significantly impact reporting intentions. This implies that improving existing laws and regulations is necessary for promoting incidents of speaking out.

2.8.5 Reporting Mechanisms

Organisational environments, including the availability of reporting channels, were identified as factors that facilitate and encourage reporting wrongdoing (Latan et al. 2019). The ability to communicate and share concerns is an integral part of information disclosure that could help curb incidents of wrongdoing. In accounting, for instance, the characteristics of reporting channels are of interest and importance (Gao and Brink, 2017). The implication is that having a culture that encourages individuals to share concerns and has an appropriate reporting mechanism will instil confidence in freedom of speech among employees. For example, the Sarbanes-Oxley Act of 2002 (SOX) requires public companies that maintain an anonymous reporting channel to be used by witnesses to make reports on matters related to questionable accounting practices (Gao and Brink, 2017; SEC, 2003).

Several studies have investigated the effects of reporting mechanisms (anonymised, non-anonymised, and hotline) on intentions to report wrongdoing (Alleyne et al. 2017; Zhang et al. 2013; Kaplan et al. 2009). For example, studies have found that anonymised whistleblowing channels are positively linked to whistleblowing intentions (Alleyne et al., 2017; Atkinson et al., 2012). Others reported an association between anonymised channels and increased whistleblowing intentions (Johansson and Carey, 2016; Pope and Lee, 2013; Gocke, 2013a). Proper education and understanding of whistleblowing mechanisms would encourage employees to report incidents of wrongdoing in the organisation (Cheliatsidou et al. 2023; Latan et al. 2023).

Furthermore, the process of administering whistleblowing across different organisations was found to have impacted intentions. For instance, lack of confidence (Fleming et al. 2018), a complicated process (Francalanza and Buttigieg, 2016), and a tedious investigative process (Lowe et al. 2015) were associated with decreased intentions to raise concerns in the workplace. Also, being aware and having the opportunity to blow the whistle were positively related to intentions to report (Latan et al., 2019c). However, Verschuuren (2020) observed there is no consensus on the preferred channel of reporting in terms of internal or external channels.

2.8.6 Support Mechanism

One of the key dimensions of an enabling environment identified in previous research as influencing reporting intentions is support within the immediate environment such as management, supervisors, and coworkers (Nicholls et al., 2021; Iwai et al. 2021). Organisational support includes social support, supportive communication, receptivity, and evidence of support during previous whistleblowing. Employees' whistleblowing intentions are influenced by their perception of organisational support and whether the entity is willing to change the wrongful acts (Gao and Brink, 2017). In other words, employees would be more disposed to raise concerns when they perceive that the organisation and peers support it (see, Iwai et al. 2021; Mayer et al .2013). Also, having a structure in place that encourages whistleblowing indicates an enabling environment for freedom of expression in the workplace.

Studies in the past have identified a relationship between both organisational and social support and reporting intentions (Dungan et al. 2019; Cassematis and Wortley, 2013). For example, studies have observed a positive association between reporting intentions and social support (Latan et al., 2018; Alleyne et al., 2018; Chen et al., 2017) and supportive communication from peers (Lyndon et al., 2012). This implies that support from colleagues, management, and appropriate awareness would encourage people to report incidents of unethical behaviour.

2.9 Group and Norms

Group decisions are superior to individual decisions, and the extent to which an individual engages in a particular behaviour depends largely on the norms attached to the group to which they belong (Alleyne et al., 2013; Nichols and Day, 1982). The concept of norms in the ethical decision process has received much attention, and perceived social pressures have been found to influence ethical intentions (Ajzen, 1991). Group membership evokes a normative behaviour or identity which tends to influence attitudes including whistleblowing intentions (Doe et al. 2020; Anvari et al. 2019). In other words, group norms influence behavioural intentions. This is consistent with the theory of planned behaviour regarding subjective norms and social consensus (Ajzen, 1991).

Norms regulate group behaviour by setting implicit guidelines and standard behaviours for members (Alleyne et al. 2013). Therefore, whether an employee in the workplace engages in whistleblowing might depend on the management or peers' approval or disapproval of the intended action. Social influence can colour one's perception of the seriousness of wrongdoing (Hook et al. 1994) and instigate silence on the observed wrongful act. In other words, people are likely to consider the impacts on group members when deciding to report incidents of wrongdoing (Bergemann and Aven, 2023).

Previous studies have found that the presence of bystanders who knew of the wrongdoing was associated with reduced intentions to report (Gao et al. 2015). Other studies observed that social norms (accepted behaviour) and subjective norms were both positively associated with reporting intentions (Latan et al. 2018; Richardson et al. 2012). Adherence to group norms and the level of attachment towards the group could modify an individual's attitude, including reporting intentions (Bergemann and Aven, 2023). Hence, the next section discusses whistleblowing's perceived costs and consequences.

2.10 Costs and Consequences of Whistleblowing

Whistleblowing has been conceptualised as a modern form of parrhesia, the act of courage and risk of speaking the truth to power (Folkers 2016). This often comes with great cost and consequences for the whistle-blower and includes such risks as threats, dismissal, and ostracisation (Khan et al. 2022; Iwai et al. 2021; Weiskopf et al. 2019). Take the case of the Olympus scandal, where Michael Woodford was accused of leaking harmful information, dismissed, and declared a troublemaker (Woodford, 2012). Woodford went on to describe his feelings and treatment at the hands of his colleagues including the shocks, and the loneliness during the period. In his account, I quote, "Over my many years of visiting Japan, I had never seen or heard anything like this. This aggressive rudeness was all so atypical; it was simply not how business was carried out here. My effort to highlight wrongdoings had brought out a bullying mob mentality in my colleagues" (Woodford, 2012, p. 69–70). He further describes his thoughts about being trailed by assassins, his fears, and how he felt relieved when his flight finally took off from Tokyo to Hong Kong.

Evidence in the literature suggests that WB is driven by perceived cost and benefits to the whistleblower and that perceived personal cost reduces internal and external whistleblowing intentions (He et al. 2021; Latan et al. 2019, 2017). Findings indicate that potential whistleblowers have lower internal whistleblowing intentions when the wrongdoer is aware that the potential whistleblower knows the fraud. Organisational support helps to mitigate the perceived cost of reporting (Latan, 2017; Alleyne et al., 2016).

The costs and consequences associated with whistleblowing or intentions assume that speaking out negates and violates the norms and rules of the organisation (Weiskopf et al., 2019; Oleson, 2018). Arguments about the duties of loyalty and the implied conflicts when employees speak out against organisational misconduct have intensified the debate on whether whistleblowing undermines and violates organisational rules (Weiskopf & Willmott, 2013). The next section briefly explains the nexus between loyalty and whistleblowing intentions.

2.11 Loyalty and Whistleblowing Intentions

The key ethical problem of whistleblowing emanates from the underlying conflicts of loyalties, which pit the employees against the organisation (Munro and Kenny, 2023; Weiskopf, 2023; Andrade, 2015). This is exemplified in a case where the employee is required to ignore the wrongs committed by the employing organisation or alert the public of such wrongdoing to prevent harm to society. The prima facie duties of loyalty that employees owe to the organisation are consistent with these conflicts. Bowie and Duska (1990) argued that organisational loyalty seeks to breach that gap and consists of obedience, confidentiality, and avoiding conflicts of interest (p. 70–72). In this context, individuals may align with unethical behaviour by remaining silent about others' deviant behaviour to demonstrate group solidarity and loyalty (Kleinewiese and Graeff, 2021; Dungan et al. 2019).

The conflicts of loyalties in whistleblowing involve problematic decisions and questions about duties associated with positions and identities inherent in the same individual. For example, in the case of Ellsberg, the adviser to President Nixon, who described his struggles with conflicting loyalties as an organisational man, an expert, and an adviser to the President (Weiskopf et al., 2019; Ellsberg, 2004), he characterised the process associated with the decision to blow the whistle from the Kantian perspective of ‘private use of reason’ (loyal organisational man) to "public use of reason’ (universal point of view) and exchanging personal loyalty for higher loyalties (see. Weiskopf et al. 2019, p. 679).

Another credence to this conflict was given by Edward Snowden’s description of a whistle-blower: "A whistle-blower is a person who, through hard experience, has concluded that their life inside an institution has become incompatible with the principles developed in—and the loyalty owed to—the greater society outside it, to which that institution should become accountable" (Snowden, 2019, p. 238). This amplifies the issues and debates around the "private vs. public interests’ conundrum in whistleblowing as well as the agent-principal relationship in an organisational relationship.

Past studies have observed that whistleblowers grapple with an inherent moral dilemma as well as the need for justice, fairness, and loyalty (Dungan et al. 2019; Liberman and Shaw, 2019). In other words, those who wish to raise concerns against organisational wrongdoing have an implied loyalty conflict and must decide on where their loyalty lies, the organisation, themselves, or outside interests. Consider this famous quote from Sissela Bok, who stressed that the "would-be whistle-blower must weigh his responsibility to serve the public interest against the responsibility he owes to his colleagues and the institution in which he works" (1988, p. 293).

This statement implies two kinds of loyalty: one is relational and involves responsibility owed to one’s co-workers. The second kind of loyalty involves the duties and responsibilities owed to others including the organisation seen as a driving force of the moral dilemma when there is an intent (see, Iwai et al. 2021; Lindblom, 2007). The next section discusses loyalty conflicts about the objects of loyalty.

2.11.1 Objects of Loyalty and Whistleblowing

Loyalty conflict explains organisational employees' dilemmas in workplace settings where allegiances are required, and duties are owed to different objects. Evidence in extant literature indicates the existence of multiple objects of loyalty, e.g., nation, profession, family, constitution, law, self, public interest, and humanity (see, Munro and Kenny, 2023; Snowden, 2019; de Graaf, 2010). Duska (2012) disputed the claims that employees owe a duty of loyalty to the organisation. According to Duska, companies are not proper objects of loyalty because they exist only for self-interest, and employees work for their pay, hence the notion of organisational loyalty is incoherent. He opined that loyalty depends on ties that demand self-sacrifice without expectation of reward, such as those found in family relationships or between teammates in sports (Duska, 2004, p. 308). He argued that only people can be owed a duty of loyalty, and that no moral dilemma exists in reporting wrongdoing.

However, Vandekerckhove & Commers (2004) argued that the object of loyalty should not be conceptualised based on the physical aspects of the organisation, such as buildings, executives, boards, and hierarchies, but on the explicit set of its mission statement, goals, and values. This argument is premised on the view that the organisation legitimises in its mission statement what it offers the public and its employees. For instance, corporate social responsibility [CSR] and sustainable principles are encapsulated in the mission statement. Conceptualising organisational activities, codes, and mission statements as offered to the public as legitimate dissolves the dilemma of divided loyalties; hence, blowing the whistle against organisational misconduct to prevent harm to society cannot contradict loyalty to the same entity. De Graaf (2010) stressed that where multiple loyalties exist, loyalty conflict is unavoidable.

De George (2006), in his argument for permissible whistleblowing, opined that loyalty should be viewed as a "positive concern for the firm, if not for full identification with it" (p. 305). The opinion is that employees should be most concerned about harm that may befall the organisation in the event of whistleblowing and that protecting the organisation from harm should be the priority of the employees rather than harm to the public or society. Lindblom (2007) argues that loyalty indeed means taking ownership of the interest of the object of loyalty and acting in the object's best interest.

De George (2014) described as extreme and restrictive the assertion that no duty of loyalty can restrict whistleblowing and that there is no implied moral dilemma in whistleblowing. According to him, taking this extreme position overrides the right of free speech and fails to take into consideration the likely harm to the company and co-workers when employees report wrongdoing. Also, denying that obligations do exist means an implicit denial that one's action could constitute a danger to the firm and the co-workers (De George, 2006). De George advocated for a positive concern for the organisation and justified loyalty on the premise of avoiding harm to the organisation by going public when misconduct is perceived.

The debates on the duty of loyalty and whistleblowing often portend a paradox (Cailleba and Charreire Petit, 2018; Uys and Senekal, 2008) and raise a few questions that require answers. If the duty of loyalty is a responsibility of all employees and an attitude towards an object, does this loyalty simply lie with an organisation? How does the duty of loyalty help shape one's whistleblowing intention? Does it constrain employees from speaking out against wrongdoing? Or limit their duty of good faith to outside entities? Studies on whistleblowing and the duty of loyalty are inconclusive, and debates are continuing. The next section explores the moral paradox between loyalty and whistleblowing intentions.

2.12 Whistleblowing, Loyalty, and Moral Paradox

The intention to blow the whistle is implicit in an ethical dilemma because it puts the employees in a precarious position to protect the organisation or the public's interests. For example, an employee's loyalty to the company, superior, or team requires a discretionary obligation to either report acts of harmful organisational practice or not (Hennequin, 2020). Masaka (2007) argued that whistleblowing is incompatible with loyalty and morally irrelevant to the social environment when it is inconsistent with the public interest. Though WB could be a show of morality, it violates the confidentiality clause and elicits a conflict of trust between the employee and the employer (Tavani & Grodzinsky, 2014). In other words, loyalty is implicit in ethical decision-making.

Whistleblowing usually conflicts with standard group behaviour and could be seen as a deviant behaviour (see, Kleinewiese and Graeff, 2021; Graeff and Kleinewiese, 2020). WB could be considered loyal to other stakeholders when it prevents scandals or improves governance. Hence, the intention to raise concerns may be considered deviant behaviour by organisational members but accepted as an act of loyalty by others.

Whistleblowing is described as a moral paradox (Cailleba and Charreire Petit, 2018), as it involves the employee’s need for justice and loyalty to the organisation in the face of apparent immoral activity. Accordingly, Hirschman (1970) described this approach as an emotional and subjectively rational "voice/loyalty decision process, silence, or blue code," which involves keeping information from superiors or colleagues for emotional reasons or fear of reprisals (see, Hennequin, 2020, p. 806). Cailleba (2017) argued that the organisation was paradoxically a victim because the real intent of the silence was contextually in the entity’s favour. Employees who break this silence because of prohibited actions or illegality violate the duty of loyalty (Hennequin, 2018).

Perceptions about raising concerns are not just a moral process; they are also a rational, ethical, and cognitive process. Culture and beliefs shape individuals’ perceptions and attitudes towards organisational practices (Chiu, 2003; Clugston, 2000). Therefore, to understand how employees make sense of reporting events in an organisation, it might be useful to explore the influence of culture on whistleblowing intentions. Hence, the next section discusses the nexus between culture and whistleblowing intention.

2.13 Culture and Whistleblowing Intentions

Culture has been identified in the literature as a crucial factor that influences whistleblowing behaviours and orientations (Hellmann et al. 2021; Nayir and Herzig, 2012). Culture is a subjectively embedded attitude that helps group or community members make sense of their world and experiences (Chiu, 2003). As a system of thinking in a community, culture provides the members with identity and values that motivate social actions and behaviours (Trongmateerut & Sweeney, 2013). According to Porter (2000, p. 14), attitudes, values and beliefs that are sometimes collectively referred to as ‘culture’ play an unquestionable role in human behaviour and progress.

Whistleblowing (intention) is an ethical concept, and ethics is said to be culture-specific (Brody et al., 2020; Chiu, 2003). Individuals might perceive events in diverse ways based on their distinct cultural characteristics (Cheliatsidou et al. 2023; Mouratidou and Grabarski, 2021; Hwang et al. 2013). This implies that while some practices may be considered unethical in one culture, they may not be the same in other cultures. For instance, while whistleblowing may be viewed positively as acceptable behaviour in Western culture, it may be perceived negatively in non-Western cultures such as China because group solidarity and conformity are, of essence, in workplace relationships (Brody et al., 2020; Chiu, 2003). Most of the previous studies that examined the influence of culture on whistleblowing have adopted Hofstede's (1980) studies on cultural dimensions (Brody et al. 2020).

Most of these studies used samples from Western nations and other samples from non-western nations like China, Taiwan, or India, focusing on power distance or individualism and collectivism concepts (Keenan, 2007; Zhuang et al., 2005). Studies that examined the differences in culture and societal structures found that American managers have more positive perceptions of moral, individual, and organisational whistleblowing than their Chinese counterparts (Keenan, 2007). This implies that cultural differences can influence individual perceptions and attitudes towards whistleblowing. Some studies found that individuals from individualist cultures are prone to reporting wrongdoing (Travakoli et al., 2003); others noted that collectivism leads to greater whistleblowing attitudes or intentions (Trongmateerut and Sweeney, 2013; Zhuang et al., 2005). These findings indicate mixed results; hence, the next section examines the influence of individualism, collectivism, and other cross-cultural norms on whistleblowing intentions.

2.14 Individualism versus Collectivism

This is one of the five cultural dimensions identified by Hofstede. According to Hofstede, 'Individualism stands for a society where the ties between individuals are loose: everyone is expected to look after themselves and their immediate family only. Collectivism stands for a society in which people from birth onwards are integrated into strong, cohesive in-groups that, throughout people's lifetimes, continue to protect them in exchange for unquestioning loyalty (Hofstede, 2001, p. 225). Several studies have identified differences in social and psychological patterns of behaviours such as abilities, personality traits, beliefs, and feelings across cultures (Trongmateerut and Sweeney, 2013; Fiske et al., 1998). In European and American cultures, which are individualist in nature, people are seen as self-governing and free. Individuals distinctively strive towards success and attainment and try to feel good about themselves (Fiske et al. 1998). In contrast to the Asian collectivist culture that epitomises connection to others, there is empathy for group norms, reciprocity, respect, and social obligations.

However, in GLOBE national culture studies, collectivism is represented by two dimensions: institutional collectivism and in-group collectivism. This is defined as the degree to which organisational and societal institutional practises encourage and reward collective distribution of resources and collective action and the degree to which individuals express pride, loyalty and cohesiveness in their organisations or families (House and Javidan, 2004, p. 11–13). They stressed that these dimensions help to capture the attributes of group loyalty, maximisation of group interest, and acceptance of group memberships (Venaik and Brewer, 2016). Both Hofstede and GLOBE models have continued to attract increasing attention and dominance in scholarly research involving national culture and management practices (Venaik and Brewer, 2016; Snook et al., 2012).

In collectivist culture, people are more inclined to social relationships and solidarity with group norms, and it is expected as a norm to subjugate their interests to group expectations. Whereas the central features of individualistic cultures are self and consistency, conformity to others or groups is motivated by self-worth rather than group solidarity (Trongmateerut & Sweeney, 2013). Several studies on whistleblowing across cultures have noted conflicting outcomes. In other words, there is no consensus on the impact of cultural beliefs or values on reporting intentions.

Cultural values and norms are ingrained in an individual's memory and influence their ethical decision-making process (Ali, Lee, Hsieh, and Krishnan, 2005). Understanding how cultural perception influences people’s thinking and behaviours is imperative, especially in the current global environment where organisations are made up of individuals from multiple cultures and nationalities. Robertson and Crittenden (2003) argued further that understanding the influence of culture on individual ethical decision processes is vital for good work relationships.

In collectivist cultures, exposing group wrongdoing might be tantamount to betrayal and breaking relationships with other group members or disloyalty (Cheliatsidou et al. 2023). In other words, exposing crimes in a collectivist society is not an attractive option (Puni and Anlesinya, 2017). Loyalty to the organisation should be an absolute reminiscence of what occurs in a family relationship (Swaidan and Hayes, 2005). The interest of the collective predominates, and identity is based on membership in a particular in-group (Hofstede, 1997). In a collectivist culture, group harmony is considered vital, and attitudes that cause disunity and conflict among groups are unacceptable (see, Brody et al. 2020). Conversely, in individualist cultures, people emphasise their interests above group ones. In individualist cultures, employees are seen as independent of the organisation, and relationships are based on contact and mutual benefits (Hofstede, 1997); hence, absolute loyalty to the organisation is not a prerequisite.

2.15 Country of Birth Effect

Most of the past studies on culture have focused on the national-level perspective and relied on the findings from Hofstede (1980) and the GLOBE project (House et al., 2004) without assessing their relevance to individual-level characteristics (Brewer & Venaik, 2014). Studies suggest that individuals' countries of birth affect their behaviour (Craig & Diga, 1998), and that one’s ethical behaviours are affected when they migrate from their country of origin to another host country (Jaffe et al. 2018). For instance, in their study of 558 students of Ukrainian and Israeli origin, it was observed that their countries of birth influenced their ethical beliefs and behaviours (Jaffe et al. 2018). Also, samples from Eastern countries (China and Japan) and the US and Mexico indicated that one’s country of origin impacts ethical decision-making (Curtis et al. 2012). The following section reviews other factors that motivate individuals to blow the whistle.

2.16 Pressures and WB Intentions

Pressure reflects the necessity to commit wrongdoing, which could emanate from organisational characteristics such as ethical culture (Schnatterly et al. 2018). Pressure is associated with a feeling of burden that can influence one’s motivation to raise concerns. Pressures can affect individuals’ whistleblowing intentions, and consistent with the theory of planned behaviour, whistleblowers are often under personal and organisational pressures (Miceli et al. 2012). People may be less motivated to raise concerns when they perceive the environment as pervasively unethical and raising concerns would not change anything (Cheliatsidou et al. 2023).

Latan et al. (2019) observed that pressure has external and internal elements. External pressure consists of the risk of being fired or the fear of retaliation, while internal elements are values, morals, or religious loyalty. The internal pressures could come from one's personal beliefs, or dispositions that influence them to behave in a certain way. An individual's ethical behaviour may be deeply rooted in one's early upbringing by parents or teachers (Smaili-Arroyo, 2019; Miceli et al., 2008).

For example, the famous WorldCom whistleblower, Cynthia Cooper described her mother's influence as a key factor in the pressure to go public about the fraud.

"It's important to be able to dig down and find your courage, which isn't always so easy. My mother would say, "Don't ever allow yourself to be intimidated. That was ingrained in me, and I think that helped. [...] My mother [...] especially worked to build our self-confidence and to teach us the value of perseverance. Don't be discouraged; press on; don't give up; keep your chin up; fight the good fight" (Cooper, 2009, p. 14).

2.17 Opportunity and WB Intentions

Opportunity is the ability to commit wrongdoing with the expectation that it will not be detected (Dorminey et al. 2012). The opportunity to report wrongdoings is said to be available to everyone (e.g., accountants and auditors) where moral and legal obligations are supported by the organisational codes (Brown et al. 2016). The opportunity to report is a combination of factors such as workplace norms, organisational support, and the availability of anonymous reporting channels. Available legal protection and organisational support may affect reporting opportunities and foster ethical awareness (Latan et al. 2019).

People will take advantage of any opportunity to report wrongdoing if the system and structure enable such an opportunity. According to Cheliatsidou et al (2023), employees are more likely to engage in reporting when they feel there is an effective framework, and they are properly educated and aware of the processes of whistleblowing (Cheliatsidou et al. 2023). This implies that sufficient legal protection and clear policies that encourage employees to report unethical practices will motivate individuals to report corporate bad behaviour. Other factors related to opportunities that influence reporting intentions include observers' skills (Boyle et al. 2015) and proximity to the perpetrators (Brown et al. 2016; Latan et al. 2016).

2.18 Rationalisation and WB Intentions

Rationalisation is the ability to explain the act of wrongdoing as morally justifiable, which allows individuals who violate standards of right and wrong to continue to see their actions as morally acceptable (Schnatterly et al. 2018). Rationalisation involves a process of justification and the assessment of the significance of the risk and threats as part of an ethical decision-making process (Saeed et al. 2022; Latan et al. 2019; Brown et al., 2016). For individuals with high moral standards, the process of rationalisation may be easy, as they do not need external conviction to determine whether an action is immoral. However, for those with low moral standards, the process may be more difficult (Latan et al. 2019).

Rationalisation is difficult to understand (Free, 2015). Rationalisation is a cognitive justification associated with whistleblowing decisions (Khan et al. 2022; Smaili-Arroyo, 2017). Examples of rationalisation include situations where an employee engages in a justification process of "Am I morally justified or not? Am I making the right or wrong decision? (Smaili-Arroyo, 2017) This implies that the intention to blow the whistle in an organisational setting requires a rational decision process. The next section focuses on ethical evaluation and its impact on whistleblowing intentions.

2.19 WB Intentions and Ethical Evaluation

The ethical climate in an organisation dictates the tone for the values embedded and how the organisation sees certain values such as individual rights, rule-bending behaviours, and whistleblowing (Chordiya et al. 2020; Borry, 2017)). In other words, this could influence how the individual within the organisation perceives and responds to unethical behaviour. An individual's ethical proclivity is culturally dependent and shapes their attitudes (Chiu, 2003). Ethical judgement flows from deontological (duties, rights, and justice) and teleological (harm and benefit) considerations (Zakaria, 2015). In other words, individuals will engage in a rational and ethical evaluation when raising concerns by considering group interest against societal interest.

Deontology is a moral philosophy that evaluates ethical actions based on duties, obligations, and right and justice considerations (Brooks & Dunns, 2011). Making rational decisions reflects actions that portend overall societal well-being. This highlights the issue of organisational loyalty and the intention to blow the whistle when misconduct is perceived. Having extensively reviewed the literature; the following section provides the key summary of the chapter.

2.20 Chapter Summary

This chapter reviewed the recent studies in the fields of accounting, management and organisational studies regarding corporate wrongdoings and incidences of disclosures. The discussions centred around a broad range of factors (organisational and individual) that shape an individual’s beliefs, values and behaviour and affect the way they perceive or interpret ethical dilemmas, which influences or constrains the individual’s reporting attitude. The essence is to understand how group identity or norms of acceptance and subjective norms influence an individual's perception, behaviour, and interpretation of group loyalty.

The use of social identity theory and the theory of planned behaviour were employed in this study as a lens through which to understand how the norms of acceptance (group) and individuals’ subjective norms help individuals make sense of the world around them and thus shape their reporting behaviour. The chapter also discussed the role of culture and other antecedent factors that shape individual attitudes and social behaviours.

To achieve the aim of this study and answer the research questions, the next chapter discusses the philosophical and methodological assumptions that underpin the study, which will help to achieve the study objectives.

CHAPTER THREE: RESEARCH METHODOLOGY

In the previous chapter, the literature review explored the factors that could motivate or constrain individuals to report incidences of organisational misconduct and other implicit factors that shape individuals' attitudes and behaviours. The review covered past and recent studies of these factors and other issues related to the context of this thesis. The literature review shows that most past studies focused on the micro-level characteristics without considering the wider factors, such as norms of group and culture, that shape individuals' attitudes and behaviours.

Additionally, most studies adopted the positivist (prescriptive) mode in studies about factors affecting whistleblowing intentions. Hence, the need to explore meso-level (group) and micro-level (individual) factors formed the originality of this thesis. Secondly, this study was approached from a different methodological standpoint to unlock the subjective nature of the constructs and how employees intersubjectively make sense of their cultural experiences in interpreting conflicting identities and obligations.

To achieve the aim of this study, which is to qualitatively explore the factors that motivate or constrain an individual's intentions to blow the whistle and to understand whether loyalty to a group limits such intentions, the philosophical and methodological assumptions that underpin this study and the rationale for its adoption are discussed.

3.1 Research Philosophy

Philosophy is the basic assumptions or commonly held beliefs that underlie our thoughts and actions and influence research execution (Gill, Johnson, and Clark, 2010; Johnson and Duberley, 2000). Philosophy is described as mental models of the deeply held images of how we see the world around us (Senge, 1990). Undertaking any research study entails making philosophical commitments regarding knowledge constituting assumptions about the nature of truth, human behaviour, the possibility of neutral representation of facts, and the independent existence of social reality (Gill et al., 2010). This guides assumptions about our knowledge development and shapes our understanding of research methods, strategies, and outcomes (Crotty, 1998).

Philosophical assumptions consciously or unconsciously provide the roadmap for research and assumptions about the nature of reality (ontology), human knowledge claims (epistemology), and value influence (Burrell and Morgan, 2016). In other words, these assumptions shed light on and provide answers to the questions of how we see the social reality in our study (ontology), the basis of warranted knowledge (epistemology), and the extent to which our values influence our research (methodology). The ontological, epistemological, and methodological assumptions impact the method we adopt in our investigation and how we interpret our findings (Crotty, 1998) and thus reflect the research paradigm. Gill and Johnson (2010) stressed that the researcher's philosophical commitments would imply the research quality and mode of evaluating the findings.

In other words, our philosophical assumptions shape the mode of engagement and provide the link between theory, data collection and the nature of reality. Saunders et al. (2019) argued that good research must consist of a consistent logical set of assumptions and noted that philosophical disagreements are often premised on differences in assumptions about reality, human knowledge, and the approach used. Alvesson and Deertz (2000) and Johnson and Duberley (2003) argued that reflexive engagement underpins the basis of our thinking and beliefs during the research process. Ontology refers to the nature of reality and its existence, epistemology relates to what constitutes valid knowledge, and methodology is concerned with how we investigate and approach the study (Burrell and Morgan, 2016; Gill et al., 2010; Gioia and Pitre, 1990).

The choice of research methodology depends on how we understand and approach our investigation, as well as its concurrent philosophical commitments (Gill and Johnson, 2010). For instance, the choice of a deductive mode of engagement involves testing theory and falsifying existing theory by analysing the causal relationship and predictions of human behaviour with data gathered through neutral observation of empirical reality. Alternatively, an inductive theory-building mode of engagement entails observation of empirical reality, which focuses on the actors' everyday culturally derived inter-subjective interpretations to build up an explanatory theory of their behaviour (Gill et al. 2010).

3.1.1 The Ontological Assumptions

Ontological assumptions relate to fundamental beliefs about how we see the nature of reality and its existence (Gioia and Pitre, 1990). This involves asking questions about 'what reality is, whether it is real or illusory, and whether it exists independent of our knowing it (Gill et al. 2010). Realist ontological assumptions believe that social and natural reality exists and that it is independent of human consciousness (Saunders et al., 2019; Johnson and Duberley, 2003). The assumption here is that it may be impossible to know the characteristics of social phenomena, but they do exist realistically and are potentially awaiting our discovery (Gill et al., 2010). In other words, ontological objectivism believes there is only one true reality awaiting discovery and that it is independent of human cognitive processes. This view stipulates that the social world comprises solid structural objects that are unchanging (Burrell and Morgan, 2016).

On the other hand, subjectivist ontological assumptions view reality as fluid and a product of social construction (Johnson and Duberley, 2003). This implies that there is no concrete reality, but what we assume to be reality is an output of the human mind or consciousness (Saunders et al., 2019; Johnson and Duberley, 2003). Subjectivists argue that there is no independent reality, but we create reality through social interaction between actors through shared meanings and consensus (Gill et al., 2010). What we assume to be reality has no real existence but is a product of individual sense-making, and our ontological perspective will shape how researchers see their objects of study (Saunders et al., 2019).

3.1.2 The Epistemological Assumptions

Epistemological assumptions refer to assumptions about what constitutes valid and acceptable knowledge and how we know or communicate it to the community of actors (Burrell and Morgan, 2016). In other words, epistemology studies the criteria by which we can know what does and does not constitute warranted knowledge (Johnson and Duberley, 2000, p. 3). Knowledge claims in epistemology aim to understand how we know social reality and how we determine whether what we claim is true or false. Johnson and Duberley (2003) noted that disputes between the natural and social sciences have resulted in diverse philosophical commitments with varying epistemological knowledge claims.

Positivist epistemological perspectives argue that it is possible to observe external realities using tests of theories and rigorous scientific procedures (Gill et al. 2010). This assumption is described as the assumption of a theory-neutral observatory language, which affirms that reality is found through the observer's passive registration of empirical reality (Johnson and Duberley, 2000; Giddens, 1979; Hindess, 1977). In other words, positivist epistemologists assume that social science researchers could follow a methodological procedure that enables the researcher to stand back and collect data without contamination (Johnson and Clark, 2006). Both positivists and neo-empiricists share the commitment that our sensory experience is the only secure foundation for understanding management research but differ in what is observable regarding the metaphysical and the use of qualitative methodologies (Alvesson and Deertz, 2000).

Positivist epistemologists argued that by using a rigorous scientific procedure, it is possible to have knowledge that is independent of the observer and devoid of any contamination by the fact of the observation (Johnson and Clark, 2006). This is consistent with Comte's (1853) view that science should rid itself of religious dogma and focus only on empirically positive facts accessible only through human sensory observation or passive registration (Gill et al., 2010; Johnson and Clark, 2006). This implies that any explanation of social phenomena that relies on the actions of supernatural beings is deemed inaccessible and unscientific. This argument is central and indeed embedded in the term positivism.

Interpretivist epistemology argues that reality is a product of social construction and that accessing it involves understanding the individual's internal frame or logic (Saunders et al., 2019; Gill et al., 2010). This implies that creating knowledge about phenomena entails getting as close as possible to the objects of research or those being observed (Creswell, 2013). For Instance, a researcher studying the factors that influence or hinder employee intentions to blow the whistle and whether loyalty to the group constrains such intentions may spend time interviewing prospective participants from a chosen business sector in their natural environment. The essence here is to understand the subjective meanings, perceptions, intentions, beliefs, and interpretations of the studied phenomena and co-create the meaning of their interpretations using past experiences and cultural understanding. The key strength of interpretivism is its applicability in complex situations, such as human behaviour, which cannot be subjected to structured scientific methods.

In this study, I am embracing the interpretive approach by engaging the study participants in their natural setting through an interview process. The next section explores the differences between positivism and interpretivism.

3.1.3 Positivism versus Interpretivism

The positivist paradigm assumes that through objective and neutral observation of the facts of external reality using rigorous scientific procedures and testing of theory, the truthfulness of social reality is established (Gill et al., 2010). Thus, acceptable knowledge is achieved when social phenomena are observable and measurable against known facts using a consistent procedure to establish a causal relationship between organisational events. This causal analysis entails creating conditions of closure through either physical or statistical controls to enable empirical testing (Johnson and Duberley, 2006). The positivist paradigm will adopt a quantifiable and scalable measure to explain human behaviours "Erklaren" (Outhwaite, 1975). This worldview intends to predict outcomes and generalise them to the entire population.

The central theme of this study is to explore the factors that influence or hinder employee intentions to blow the whistle and to understand whether loyalty to an organisation constrains such an intention when misconduct is perceived. The study focuses on understanding the perceptions, values, and beliefs of auditors, accountants, and other business professionals, who usually have conflicting loyalties and obligations. The essence is understanding how the participants understand their intersubjective experiences. The researcher thus agrees that human actors have cognitive and subjective abilities that influence how they perceive, behave, and make sense of events in a social setting (Gill et al., 2010).

This research adopts an interpretive mode of engagement because I believe that rich insight into the nature of human actors and their complexity would be lost if it were subjected to a highly structured approach. I emphasise that understanding the social world requires subjective engagement with the participants in their natural world (Saunders et al. 2019). In other words, human action is interpretive and cannot be subjected to the same approach usually applied to investigate non-sentient physical phenomena (Gill and Johnson, 2010; Laing, 1967).

The philosophy of interpretivism emerged out of the criticism of positivism on the premise that social beings cannot be studied like physical phenomena. Interpretivism argued against positivists' attempts at law-like generalisation and universal truth because, according to them, human behaviours cannot be subjected to universal application (Saunders et al. 2016). It emphasises that meanings are socially constructed and context specific. In other words, the study of people in different environments or cultures under different circumstances could create different social realities.

Moreover, understanding the perceptions, beliefs and values that motivate or limit the actors' intentions and how they reconcile conflicting beliefs, values, and identities are not quantifiable. Understanding human behaviour is best approached through the intersubjective opinions of the social actors and not in terms of casual relationships consistent with the positivist approach (Gill et al., 2010). The study explores how employees make sense of the factors that influence or hinder intentions to report misconduct in a private sector environment in the UK. In the interpretive approach, people create meanings from their intersubjective cultural experiences, and to understand and access these meanings, researchers must engage with the participants in creating and making sense of the studied phenomena (Johnson and Duberley, 2000).

Whistleblowing intentions and loyalty are ethical concepts, and auditors, accountants and other business professionals may see them from different perspectives based on their diverse backgrounds and beliefs. The subject under study is a product of social construction by actors (auditors, accountants, and other professionals) in their natural settings. Engaging with the participants in their natural environment involves accessing intersubjective meanings to make their actions intelligible (Johnson and Duberley, 2006; Laing, 1967). Thus, the factors influencing employee intentions and the interpretation of group loyalty when misconduct is perceived will best be understood from the employees' perspective.

Interpretivists believe that reality is seen from the point of view of different actors and through the social interaction process, implying that reality is fluid and not fixed (Blumer, 1969). Accordingly, this thesis adopts an interpretive perspective. Specifically, the researcher adopted a neo-empiricist approach to the interpretative paradigm, which views the collection of qualitative data as capable of ensuring objective truth in a correspondence sense (Alvesson and Deetz, 2000; Johnson and Duberley, 2003). The next section discusses the neo-empiricism paradigm as the philosophical underpinning of this thesis.

3.2 Neo-Empiricism Research Philosophy

The researcher adopts the neo-empiricist theoretical approach. The neo-empiricism approach assumes that human behaviours have an inner subjective logic that must be understood to make sense of the studied social reality (Clark, 2014). As a neo-empiricist, I believe that the studied phenomena are subjective constructs and that it is possible to objectively access organisational employees' perceptions and how they make sense of the lived experiences of the studied phenomena. This can be done through close interaction with the study participants while at the same time keeping a distance from the actors to ensure neutrality (Creswell, 2013).

The term neo-empiricism is an inductive theoretical approach that posits an interpretive philosophical perspective with concomitant epistemological objectivism and realist ontology like the positivist paradigm (Awolowo, 2019; Johnson & Clark, 2006). They also share a similar paradigmatic stance with positivists in the idea that sensory experience of the objects of reality provides the only secure foundation for social science knowledge (Kesseba et al., 2018; Johnson & Duberley, 2000). However, neo-empiricism emphasises the discontinuity of positivists' ontological assumptions about human actions because they believe that human actions have an inner subjective realm (Johnson & Duberley, 2003), which must be understood to make them intelligible (Laing, 1967, p. 53). This contrasts with the positivist paradigm, which believes that an actor's inner subjective logic is unobservable and objectively inaccessible in a neutral manner (Johnson & Duberley, 2000). They posited that only the cause and effects of human actions should be admissible in scientific inquiry through the application of quantifiable and statistical procedures.

Neo-empiricists argue that a human actor's subjective reality can be accessed, that it is vital for the theoretical explanation of their behaviours, and that it is possible to access, describe and explain it objectively (Kesseba et al., 2018; Johnson and Clark, 2006). Hence, the qualitative research method used by neo-empiricists to pursue their interpretive agenda has enabled them to increasingly assert its relevance to management research (Johnson & Clark, 2006). This relevance is seen in the success of ethnographic researchers in accessing the culturally derived internal logic that underpins participants' behaviours in an organisational context (Gill et al., 2010; Johnson and Clark, 2006). For instance, this study entails exploring participants' perceptions, beliefs, values, and subjective norms, which are culturally embedded. Hence, the use of survey methods and experiments consistent with the mainstream positivism paradigm is inappropriate (Johnson and Clark, 2006).

One key element of the neo-empiricist perspective is its commitment to 'Verstehen," meaning empathic understanding. It focuses on the interpretations and meanings human actors bring to the social world and their lived cultural experiences (Johnson & Duberley, 2000). 'Verstehen' also implies that, unlike the objects of the natural world, human actions are not simply the results of external forces, but individuals give meaning to the world through their interpretations of it (Clark, 2014). In undertaking verstehen, Johnson and Duberley (2003) opined that neo-empiricist researchers need to be conscious of the impact on the research environment through internal reflexivity (Hammersley, 1992).

This might affect the roles adopted during data collection and related activities and help ensure a 'necessary' balance between outsiders and insiders (Horowitz, 1986), between detachment and involvement (Shalin, 1986). The key objective here is to facilitate access to uncensored organisational backstages (Goffman, 1969) and multiple perspectives that abound (Pettigrew, 1985) while avoiding 'over rapport with members by retaining 'social and intellectual distance' and 'analytical space' (Hammersley and Atkinson, 1995, p. 115).

Neo-empiricists are, therefore, those management researchers who view the collection of qualitative empirical data as capable of ensuring objective truth in a corresponding sense (Alvesson & Deertz, 2000) but simultaneously reject a deductive methodological approach in favour of an inductive generation of theory grounded in observation (Johnson and Clark, 2006; Johnson & Duberley, 2000). The interpretive inductive approach consistent with neo-empiricism rejects the positivist natural science mode of engagement in studies involving human actors and opines that people bring meaning to the social world through their interpretation and view social reality as emergent and continually changing (Bryman and Bell, 2003).

The resultant strategy separates the researcher from the researched and their inductive descriptions of the other participants' inter-subjective cultural experiences that await discovery. The researcher, who is in a privileged position, stands back to listen to the actors' point of view on the studied phenomena. Thus, the knower-known separation enables the researcher to report participants' views devoid of human bias or personal influence (Johnson & Duberley, 2003). However, for neo-empiricists, the knower/known separation (dualism concept) is not subject-object dualism but rather subject-subject dualism (Johnson & Clark, 2006). Each of these dualism concepts is premised on putative epistemic objectivity, which privileges the researcher's consciousness as capable of discovering the truth about the social world in a correspondence sense (Johnson and Duberley, 2003). In other words, neo-empiricists still retain positivism's key epistemic characteristic of a theory-neutral observational language or passivity (Alvesson and Deetz, 2000; Hammersley, 1992).

Whistleblowing and loyalty are human behavioural actions implicit in perception, feelings and value orientations that are internally subjective and culturally situated. The use of a neo-empiricist approach enables the researcher to discover the truth, understand the intersubjective meanings of the social actors, and understand how the participants make sense of the factors that influence or limit intentions to report and other factors around organisational loyalty and social identification, and to describe them for theoretical explanation.

The researcher employed an empathic understanding of the human actors and the meanings they give to their experiences and perceptions of whistleblowing and organisational loyalty to produce a neutral report of the findings objectively. Neo-empiricism also employs the interpretive qualitative-inductive mode of theory building for empirical realities (Johnson et al. 2006), consistent with the data collection strategy consisting of thick and insightful textual data. An interpretive qualitative approach is usually concerned with words rather than numbers, implying that the central issue is the interpretation of social reality from the participant's point of view (Bryman and Bell, 2007).

Although neo-empiricism shares the same epistemological objectivism and ontological realism as the positivist paradigm, the use of the positivist mode of engagement is inappropriate in this study because the researcher believes that truth about human behaviours cannot be captured through experiments and a structured hypothetico-deductive approach (Johnson and Clark, 2006; Johnson et al., 2006). Also, the use of the natural science approach and statistical reasoning in the study of human actions is an error and seems to impose external researcher-derived logic, which at best distorts rather than captures "actors'" 'subjectivity (Johnson et al., 2006; Guba & Lincoln, 1994). Blaikie (2007) noted that social phenomena, unlike nature, can only be studied from the inside (subjective perspective) of the participants.

The neo-empiricist inductive approach thus appears suitable for this study. It emphasises the inter-subjectivity of the research subjects as the only way to ensure objective truth and enable researchers' neutrality towards empirical realities (Johnson and Clark, 2006). Johnson et al (2006) observed that four modes of engagement such as positivism, neo-empiricism, critical theory, and affirmative postmodernism are mutually exclusive, and therefore researchers cannot operate in two modes at the same time without contradictions in terms of epistemological exclusivity. In other words, the consequences of the failure to fully engage with such epistemological issues are often the root of the confusion when researchers emphasise the subjective nature of their study (see, Awolowo, 2019). Hence, people often confuse this neo-empiricist notion of subjectivity as subjectivity in an epistemological sense rather than the subjectivity of the social actors (Kesseba et al. 2018; Clark, 2014; Johnson and Clark, 2006). Thus, the resulting data: the qualitative descriptions, are free from the researcher's contamination, who, like in the mainstream positivist approach, remains separate from the researched subjects to produce neutral findings (Johnson and Clark, 2006). The choice of research method is discussed in the following section.

3.3 The Choice of Method in Research

Research design is usually a template for how the researcher intends to undertake the study in terms of data collection tools and analysis procedures to answer the research questions (Saunders et al. 2007). Several types of methods are used in social science and management research such as quantitative, qualitative, and mixed methods.

3.3.1 Quantitative versus Qualitative Methods

The quantitative method is usually associated with a positivist approach and emphasises numeric values, measurements, the use of a questionnaire and statistical analysis (Saunders et al. 2016). The method is premised on examining causal relationships between variables using experiments and statistical techniques (Zikmund et al. 2010). The quantitative approach embraces methodological monism premised on the notion that only the natural science method can provide knowledge of the studied phenomena through prediction and control (Johnson et al., 2006). This is through the deployment of Erklaren and the assumption that human behaviours are empirically observable, measurable and can be studied deterministically through manipulating causal variables (Outhwaite, 1975).

The quantitative approach incorporates Popper's (1959) hypothetico-deductive method to generalise nomothetic knowledge from the investigation (Johnson et al., 2006; Johnson and Duberley, 2003). The quantitative perspective argued that the use of a test of theoretical prediction and a deductive approach ensures the researcher's apriori conceptualisation and measurement of the behaviour rather than beginning from their socially constructed intersubjective experiences (Johnson et al., 2006). They argued further that human intersubjectivity is unobservable and inadmissible in scientific explanation and therefore should be excluded from the study of human behaviours (Johnson et al., 2006; Lessnoff, 1974; Abel, 1958). The quantitative approach emphasises the researcher's independence from the objects being researched (Saunders et al., 2019) and uses common tools such as surveys, structured interviews, and observations for data collection.

In contrast, the qualitative method is hard to define and conceptualise because of its flexibility, fluidity, and emergent nature. Gill et al. (2010) opined that the qualitative method is often associated with what it is not or any approach where quantitative data is not used. For instance, Strauss and Corbin (1998, p. 11) described it as "any type of research that produces findings not arrived at by statistical procedures or other means of quantification". However, Gill et al. (2010) stressed that defining a qualitative approach in this way misses a key point of seeing the qualitative approach from a different philosophical perspective. In other words, understanding how behaviours arise and peoples' behaviour in different social contexts is necessary in explaining why people do what they do.

Qualitative research emphasises verstehen (empathic understanding). It stresses that capturing the meanings and interpretations the human actors subjectively give to the phenomena is key to describing and explaining their behaviours and how they experience and articulate their everyday shared beliefs with others about these socially constructed realities (Alvesson and Deertz, 2000; Denzin and Lincoln, 1994). Verstehen entails studying people in their natural context, understanding their perspectives on their lived experiences, and describing them using their own words (Hennink et al., 2011). Using a quantitative approach and statistical reasoning excludes rather than captures the actor's inter-subjectivity by imposing an external researcher-derived logic (Guba and Lincoln, 1994). Thus, the qualitative management approach is said to have gained increasing credibility in response to these perceived pitfalls of the quantitative approach (Prasad and Prasad, 2002).

The qualitative method is often associated with interpretivism because interpretivism wants to make sense of the subjective meanings of the studied participants in a socially constructed way (Denzin and Lincoln, 2018). It is often referred to as a naturalistic inquiry because it usually occurs in a culture-specific setting. This study explores the perceptions of the research participants (auditors, accountants, and others) in the private sector environment on how they make sense of their conflicting obligations and loyalties amid misconduct. A qualitative approach is best suited because the essence is to understand the social world through the actors' minds (Bryman and Bell, 2011). In other words, the qualitative method enabled the researcher to understand how employees (actors) make sense of conflicting norms, loyalties, and multiple identities through their personal views. Qualitative studies focus on meaning derived from stories, words, textual data, and observations.

However, using an inductive approach is not exclusive to qualitative inquiry, as some qualitative researchers employ a deductive approach to test already existing theory procedurally in a qualitative format (Yin, 2018). The inductive approach is flexible and advantageous over quantitative methods because it enables the researcher to get the responses of the researched subjects' experiences and behaviours to access the truth of the 'what' and 'how' questions consistent with a qualitative study (Suter, 2014). Qualitative methods employ common tools such as unstructured or semi-structured interviews, and non-probability sampling. However, qualitative research is often criticised for its lack of theoretical development and its research process provides limited insight (Denzin and Lincoln, 2005). The next section discusses the justification for adopting a qualitative approach.

3.3.2 Justification for a Qualitative Approach

For this study, the researcher adopts a qualitative approach. The choice of approach is based on the topic of interest, which focuses on human perceptions and behaviour regarding the factors that motivate or limit reporting intentions and organisational loyalty. The use of the qualitative inductive approach enabled the researcher to capture the participants' views and perceptions of the studied phenomena through empathic understanding and attentiveness (Miles and Huberman, 1994).

Discovering the truth and making sense of the meaning of human actors' intersubjective realms in their social world can best be undertaken using qualitative tools, strategies, and procedures. This is consistent with the philosophical underpinning of this study, neo-empiricism, which employs interpretive qualitative inductive modes in constructing empirical realities (Johnson et al. 2006).

A quantitative approach is inappropriate in this study because the truth about the inner realms and behaviour of human actors cannot be discovered using a highly structured scientific method (Saunders et al. 2016) as it excludes, rather than captures the actors' subjectivity from the collected data (Guba and Lincoln, 1994). The flexibility offered by the qualitative approach is valuable in gaining insight into human experiences and perceptions using open-ended and unstructured questions because of the exploratory nature of this research.

3.4 Data Collection Method

Data collection is a key aspect of research design. The collection techniques will depend on the topic and purpose of the study, the underpinning philosophical approach and the methodology used. For this research, the data collection tool is qualitative interviews. The essence is to understand the world from the participant's point of view to make sense of their lived experiences (Kvale and Brinkman, 2015). Interviews are broadly classified as standardised (structured) or non-standardised (unstructured or semi-structured) and can take different forms. The choice of interview for this study was qualitative (semi-structured) interviews because they provided the researcher with the best platform to access the inner subjective experiences and attitudes of the study participants. The study's data was collected in two phases.

3.4.1 Phase One

The first phase of the interview was meant to provide an understanding of the phenomena studied. In the first phase, nine in-depth interviews were conducted based on the themes of the study objectives and those emerging from the literature and lasted between 52 and 65 minutes. The findings and emerging themes from this phase helped to shape the structure and conduct of the second phase of the interview process. Field notes and observations from the first phase of the interview process helped to shape the structure and conduct the next phase.

3.4.2 Phase Two

Consistent with an inductive qualitative approach that aims to improve the researcher's understanding of complex and emerging views instead of generalisation, the second phase of interviews is meant to deepen understanding and gain insight into the inter-subjective cultural experience of the researched subjects. In phase two, the interview questions were modified based on the emerging themes from the first phase and the supervisory team's feedback and insights from the previous interviews. The second phase involved an additional eighteen participants and was conducted via Zoom at the participants' convenience with a duration of 50–60 minutes per session.

3.4.3 The Interview Technique

An interview is an ongoing mutual process that entails the interviewer and the interviewee making meaning of the studied phenomenon (Bryman, 2006). The essence of that engagement is to enable the interviewer to access knowledge about the studied social reality. In a qualitative study, the most common interview techniques widely used were semi-structured and unstructured interview approaches (Bryman, 2006). Semi-structured interviews were used for this study.

3.4.4 Semi-Structured Interviews

A semi-structured interview is non-standardised and commonly used by qualitative researchers (Bell et al. 2019). This interview usually starts with predetermined themes based on the topic of interest. The interview themes are usually based on existing theories or drawn from the reviewed literature. It is often described as flexible and offers the researcher the latitude to elicit responses from the respondents.

To gain rich insight, semi-structured interviews adopt open-ended questions with prompts and probing to engage with the research subjects. However, how much or how little the interviews are structured will depend on the researcher's underlying philosophical assumption. For example, a realist believes that the truth to be discovered is external to the respondent and will likely adopt a more structured approach. In contrast, an interpretive researcher would adopt flexible and less structured interview questions (Saunders et al. 2019).

For this study, the researcher employed a semi-structured interview technique. The study aims to explore the factors that influence the intention to blow the whistle and to understand whether loyalty to an organisation constrains an employee's intention to do so amid misconduct. A qualitative interview provides the researcher with the means to explore opinions and how they are interpreted in the research subject's mind. This is consistent with the neo-empiricist philosophy, which sees reality as constructed objectively by viewing the subjective reality of the actors in an epistemological sense (Johnson and Clark, 2006). Qualitative interviews helped to achieve this aim, and the setting provided in the qualitative interview allows the participants time and scope to express their views on the subject matter of the research (Berg, 2009).

3.4.5 Justification for Semi-Structured Interviews

The use of semi-structured interviews in this study is based on several factors: (1) The underpinning philosophical approach, neo-empiricism, employs a qualitative inductive mode that requires rich and textual data (Alvesson and Deetz, 2000). (2) The semi-structured interview is a common tool used in qualitative studies because of its flexibility and ability to provide rich insight into the topic of interest (Prasad, 1993). (3) The topic of this study is the behaviour of human actors that is internal and context specific.

For example, in practical terms, a semi-structured interview enables the researcher to enter the inner world of the respondents to discover the truth and how they make sense of their perceptions and interpretations of organisational loyalty and intentions to raise concerns. An interview guide containing key research questions and objectives was used. The researcher used open-ended questions and probing to discover, describe and explain these socially constructed empirical realities of the respondents objectively and without contamination. The researcher considered structured interviews inappropriate to discover the truth, which is intersubjectively held (Gill and Johnson, 2010).

The researcher adopted the use of a gatekeeper to seek access to the study participants, given the sensitivity of the topic. Contacts were made through the management hierarchy and the actors' professional bodies and networks. Respondents who volunteered to participate in the study were asked to recommend others within their professional or personal network who might be willing to participate. Emails, letters, and telephone calls were used to contact the participants with the assurance of anonymity and confidentiality. The participants were informed of the study's aims and objectives and their right to participate or withdraw, which were detailed in the participants' information sheet sent to each participant in advance. The participants were thoroughly briefed before the interview.

3.4.6 The Sampling Strategy

Consistent with the qualitative approach, the aim is not to impose preconceived themes but to provide an in-depth understanding of the studied phenomenon. To achieve this, knowledge about the phenomena studied was gained through the eyes of the research participants, who comprise the essential part of this study. Hence, those business and management professionals' insight on organisational loyalty and the factors that influence or constrain employees' intentions to blow the whistle was key.

Sampling techniques are broadly grouped into probability and non-probability sampling. The choice of sampling method is dependent on the research questions, objectives, time and cost, and access to the studied subjects. Probability sampling was considered inappropriate for this study since it aims to produce a statistically representative sample of a targeted population and draw a statistical inference. The study adopted a non-probability purposive sampling technique focusing on selecting participants relevant to the studied phenomenon (Guest et al. 2006).

3.4.7 The Non-Probability Sampling

Non-probability sampling provides an alternative to probability sampling, is usually based on the purpose of research and judgement, and often uses small cases (sizes) to answer the research questions and provide theoretical insight rather than for statistical generalisation (Patton, 2015). In purposive sampling, the sample size depends on the notion of saturation (Guest et al. 2006). Non-probability sampling is common with a qualitative approach and consists of purposive, snowball and convenience (Patton, 2015). For this study, purposive sampling was adopted because it is best suited for the philosophical and methodological approaches.

3.4.8 The Purposive Sampling

Purposive sampling is often based on the purpose of the research and judgement on how best to answer the research question and meet the objectives. The purposeful sampling technique is suitable for qualitative studies that seek rich insight into social actors' subjective views, perceptions, and behaviours. The purpose is to enable the researcher to discover the truth about how the respondents make sense of their inner social world using the concepts of whistleblowing intention and the constraints of organisational loyalty to describe and explain empirical realities. The purposeful sampling technique is the most common non-probability sampling technique used by qualitative researchers (Patton, 2015; Miles and Huberman, 1994). The technique enables the researcher to see the world through the lenses of the studied participants and is consistent with the underpinning philosophical assumptions.

3.4.9 The Sampling Size and Procedure

The sample sizes in non-probability sampling are generally small, provided they can provide rich insight into the case and answer the research questions. The sample size consists of 27 business professionals (auditors and accountants) purposefully chosen from private sector organisations in the UK based on their rich experiences. To ensure rich insight, the study targets participants with at least 5 years of working experience. Time period is a key ingredient for group consensus. Hence, at least 5 years' experience is a sufficient time for individuals to build trust and understand the shared goals and objectives of the organisation and imbibe a sense of psychological safety to freely express their views and concerns.

In addition, the participant groups (auditors, accountants, and others) were chosen because they often have multiple fiduciary responsibilities and sometimes have conflicting obligations and multiple simultaneous identities (Pratt, 1998). The choice of the participants groups is based on the aims and objectives of the study which are: To explore the factors that motivate or constrain intentions to raise concerns; understand how beliefs, values, and norms of conformity impact individuals' reporting behaviour in a group context; understand how beliefs, values, and norms of conformity influence loyalty interpretation amid group misconduct; and whether loyalty to an organisation limits an employee's intentions to report wrongdoing. This enables the research to have an in-depth understanding of the factors influencing intentions to raise concerns and make sense of how studied participants reconcile the conflicting values and obligations amid wrongdoing.

3.4.10 Data Saturation in Qualitative Study

The notion of saturation in the purposive sampling technique is described as the gold standard for determining the sample size of interview participants (Saunders and Townsend, 2016; Guest et al., 2006). The most critical issue in saturation is targeting participants with the most relevant knowledge and experience on the topic of research (Bowen, 2008; Morse, 2000). Saturation is reached when there is no more new insight from the interview data, and no additional data could add to or change a developed model (Glaser and Strauss, 1967; Charmaz, 2006). In other words, when saturation is reached, the sample size (interviews) is acceptable and justified. In the extant literature, there is a general lack of consensus on a specific minimum sample size for qualitative interviews (Maon, 2010; Guest et al., 2006). Saunders and Townsend (2016) argued that all experts' recommendations for the number of participants are subject to a "caveat" and contingent on the purpose of research and a variety of epistemological, methodological, and practical issues.

However, it is important to stress that the determinant of sample size in qualitative research is the ability of the sample to address the research questions and the objectives to gain insights into the phenomena studied and contribute to knowledge. The essence of saturation in qualitative research is to ensure rigour (Guest et al. 2006). Bell et al. (2019) argued that sample sizes or saturation may vary from study to study in purposive sampling. Warren (2002) suggested a minimum of 20–30 interviews for saturation in qualitative research. While Creswell (1998) stressed that 10 long interviews may be sufficient to reach saturation.

Other guidance on sample size for interview participants is: 12–60 interviews (Adler and Adler, 2012); 5–25 participants dependent on purpose (Brinkmann & Kvale, 2015); Saunders (2012) suggested between 4 and 12 participants in a homogeneous population, and between 12 and 30 participants in a heterogeneous population. The 27 participants were interviewed for 45–60 minutes via Zoom until saturation was reached.

For easy access to the participants, the researcher adopted gatekeepers to facilitate access. This involves going through the participants 'professional bodies and personal networks. Emails, letters, and telephone calls were used to contact the respondents with assurance of anonymity and confidentiality. The respondents were informed of the study's aims and objectives and their right to participate or withdraw at any point. They were thoroughly briefed and encouraged to sign the consent form before the interviews in compliance with the University's ethical protocol.

3.4.11 Capturing Research Information

The data collected from the interviews was recorded with the permission of the interviewees. The interviews were saved on One Drive, the university computer platform, and other devices, which were all password-encrypted. The interviews and audio recordings were manually transcribed verbatim into a Microsoft Word document. Tape recording is vital to data capture and interview procedures, as human memory cannot be completely relied upon. During the interview, field notes were also kept, enhancing data capture. All data collected were analysed using a general inductive approach.

3.5 Data Analysis Technique

Data analysis is an interactive set of processes the researcher undertakes after data collection (Bell et al. 2019). The choice of analysis technique adopted was based on the researcher's philosophical approach, theory development and data collection techniques (Saunders et al. 2016). For instance, in research underpinned by interpretive philosophy and where data is collected through qualitative interviews and the words of the participants,' it is essential to recognise the importance of the voice of the respondents. Hence, the analysis data and findings incorporated the respondents' words, statements or phrases captured during the interview. In qualitative research, there are different analytical tools, each with its prescriptive approach. For this study, a general inductive analysis approach was used. The general inductive approach allows the research findings to emerge from the frequent, dominant (significant) themes grounded in the raw data (Thomas, 2006). This is consistent with the inductive philosophical approach. The textual data collected was coded manually with the support of qualitative analysis software packages such as NVivo.

3.5.1 General Inductive Approach

The general inductive analysis approach provides a simple, straightforward, and systematic set of procedures capable of producing reliable and valid research findings. The general inductive approach is commonly used in several types of qualitative analysis, especially grounded theory (Strauss and Corbin, 1998). Though the general inductive approach is like grounded theory, it does not explicitly separate the coding process into open and axial coding. The general inductive approach involves data reduction, data display, and conclusion drawing and provides a set of detailed procedures for analysing and reporting qualitative data (Thomas, 2006).

The general inductive approach involves data reduction procedures and creating meaning in complex data by developing summary themes from the raw data. The approach differs from "pattern coding" by Miles & Huberman (1994, p. 69–71) and may not seek to establish causes and relationships consistent with pattern coding. The researcher's adoption of the general inductive approach is consistent with the inductive neo-empiricism philosophical stance (Gill & Johnson, 2010; Johnson and Duberley, 2000). For example, in the inductive approach, the researcher searched for themes in the textual data collected. The analysis involves both manual coding and the use of NVivo 12 software packages where necessary. The outline and process for general inductive analysis are described by Thomas (2006) as follows:

3.5.2 Analytic Strategies

- Data analysis is guided by the evaluation objectives, identifying domains and topics to be investigated. The analysis is conducted through multiple readings and interpretations of the raw data (the inductive component). Findings are influenced by evaluation objectives or study questions and arise from the analysis of the raw data, not from a priori models.
- The primary mode of analysis is developing categories from raw data into a model or framework. The model contains key themes and processes identified and constructed by the evaluator during coding.
- The findings result from multiple interpretations made from the raw data by the evaluator. The assumptions and experiences of the evaluator shape findings that are shaped by the assumptions and experiences of the evaluator. For findings to be usable, the evaluator must decide what is important and what is less important in the raw data.
- Different evaluators may produce findings that are not identical and have non-overlapping components.
- The trustworthiness of findings derived from inductive analysis can be assessed using similar techniques to those that are used with other types of qualitative analysis (e.g., Lincoln & Guba, 1985).

3.5.3 Ethical Issues

This study considered the issue of human involvement and its ethical implications in research. Given this consideration, ethical approval was sought from the university ethics committee, as it is standard practice. This ensures no harm to any participant and the confidentiality of the information they provide (Diener and Crandall, 1978). Research is implicitly associated with ethical dilemmas and conflicts; considerations on how to mitigate against these dilemmas and conflicts in dealing with the rights of human participants or actors are given before and after data collection.

One key element of ethics in research is trust. The participants were contacted in advance and briefed about the purpose of the research. They were also assured that their personalities and all the information about their organisations would be kept anonymous. The participants were duly made aware that the interview would be audio recorded and allowed to consent by signing and returning the consent form before the interview. The same process was repeated before the start and recording of the interviews where the participants' consents were also requested. The rights of the participants during the interview were fully explained to them.

Confidentiality, anonymity, and compliance with secure data management were given due relevance during and after the interviews. For example, the participants' names were anonymised by inserting letters of the alphabet and numbers before and after their initials in a corresponding order (A-Z and 1–27). Hence, the anonymised identities of the research participants are only known to the researcher. This is to ensure that individuals or organisations are not identifiable (Bryman and Bell, 2011).

3.6 Chapter Summary

The purpose of this study is to qualitatively explore the factors that influence an employee's intention to blow the whistle and to understand whether loyalty to an organisation limits such an intention when in-group wrongdoing is perceived. This chapter discussed the philosophical assumptions that underpin and shape the adopted philosophical perspective and study method. The justification for the adoption of the neo-empiricist paradigm was broadly discussed.

This was followed by the researcher's arguments on quantitative versus qualitative methods and the justifications for adopting a qualitative approach in this study. There was a discussion on the semi-structured interview method used and why such an approach is considered the best for this study. The sampling approach used in recruiting participants was explained, including the sampling population and size and why the sample size of twenty-seven respondents was justifiable.

A general inductive data analysis procedure was discussed in this chapter, including the detailed processes of transcription, coding and categorisation that resulted in the emergence of the themes. Also discussed were ethical considerations, the processes involved in engaging with the research participants, and how the researcher ensured compliance with ethical norms and principles. The next chapter focuses on a detailed explanation of the processes for data collection, data reduction, and analysis procedures used by the researcher and how the study themes emerged.

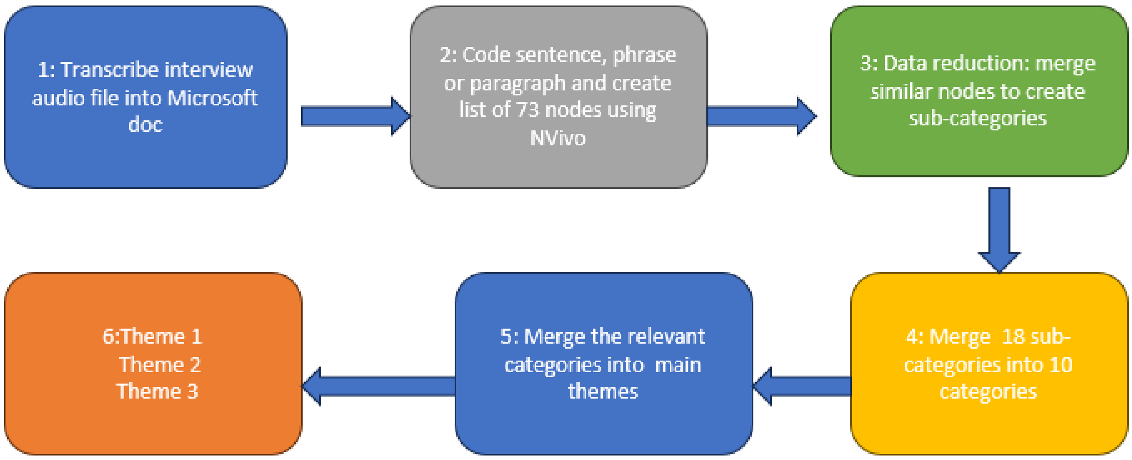
CHAPTER FOUR: DATA ANALYSIS AND FINDINGS

This chapter explains the data analysis procedure adopted and the qualitative data reduction strategy that led to the emergence of the study themes. The chapter discussed the descriptive characteristics of the study participants to provide more insight into the study context. The details of the analysis procedure highlighted the step-by-step approach to data coding and categorisation and the emergence of the main themes. Finally, the chapter highlights the key contributions to the theory and practice of this thesis.

A general inductive approach was adopted for this study as it is compatible with the neo-empiricist philosophical perspective (Gill et al., 2010; Johnson and Duberley, 2000). The general inductive analysis approaches enable the creation of meaning from complex data by developing codes, categories, and themes from the data set (Thomas, 2006). This, according to Thomas, involves a set of systematic analysis processes and procedures guided by key evaluative objectives (Thomas, 2006). Although the general inductive approach is commonly used in several qualitative analyses and is related to other methods, such as grounded theory (Strauss and Corbin, 1998), it does not adhere to the separation of open and axial coding consistent with grounded theory methodology or pattern coding (Miles and Huberman, 1994).

This approach was adopted with a focus on data reduction procedures that would allow concepts or themes to emerge from the transcribed interview data through coding and categorisation. This approach entails several steps and procedures that involve grouping similar concepts, creating transparent links between categories and sub-categories, and interpreting them to generate themes grounded in the data. The outcome was arrived at through the combination of manual coding and computer-assisted qualitative data analysis software (NVivo). The steps and procedures are shown below.

Figure 4.1: Data Analysis Procedure (Thomas, 2006) adapted.



The study aims to explore the factors that motivate or constrain an employee's intention to report wrongdoing, to understand whether loyalty to a group constrains such intentions, and to discover other implicit factors. The researcher explored the perceptions of accountants, auditors, and other business professionals in private sector organisations in the UK. The essence was to understand the factors that influence employees' reporting intentions, the role of culture, beliefs, and norms of acceptance, and how they influence loyalty interpretation amid wrongdoing. Following extensive research of the extant literature, the research questions listed below were considered in this study:

- What factors motivate or constrain an employee's intentions to raise concerns when misconduct is perceived?
- How do beliefs, values, and the norm of conformity impact an employee's reporting behaviour in a group context?
- How might beliefs, values, and the norm of conformity influence loyalty interpretation in the workplace environment when misconduct is perceived?
- How could loyalty to an organisation constrain or limit an employee's intention to report wrongdoing, and why?

The participants' views provided a better understanding of organisational loyalty and had implications for practice, policies, and governance in the private and public sector environments in the UK. The next section provides detailed descriptive characteristics of the study participants.

4.1 Descriptive Characteristics of Participants

This section aims to provide detailed descriptions of the study participants. The essence was to have a full and clear understanding of the participants' backgrounds and the context in which the research was conducted to improve the credibility of the research findings. A summary of the participants' descriptions was provided, with each participant's name anonymised for confidentiality. For instance, each participant's initial was preceded by an alphabet in chronological order and then followed by P (participant) and a number starting from 01. For instance, AOCP01 for the first participant, BIOP02 for the second participant, etc.

Table 4.1: Participant Characteristics

Serial No	Participant ID	Occupation	Gender	Sector	Experience Yrs.	Created by
1	AOCP01	Project Consultant	Male	Hospitality/Banking	15	CU
2	BIOP02	Chartered Accountant	Male	Education	15	CU
3	CWAP03	Chartered Accountant	Male	Property	10	CU
4	DLTP04	Chartered Accountant	Male	Education	20	CU
5	EOAP05	Banker	Male	Banking	20	CU
6	FJHP06	Chartered	Male	Compliance/	30	CU

		Accountant		Care		
7	GPOP07	Management/Engineer	Male	Utility	20	CU
8	HSAP08	Project Consultant	Male	IT	15	CU
9	JAAP09	Chartered Accountant	Female	Auditing/Accounting	15	CU
10	KCUP10	Snr Management	Male	Health	25	CU
11	LRJP11	Chartered Accountant	Female	Accounting	20	CU
12	MAMP12	Lecturer/Entrepreneur	Male	Education	15	CU
13	NRSP13	System Administrator	Female	Hospitality	18	CU
14	OSBP14	Accountant/Snr Executive	Male	Accounting/ Regulation	45	CU
15	POAP15	Management Professional	Male	Housing	20	CU
16	QSIP16	Banker	Male	Banking	18	CU
17	RJTP17	Management Professional	Female	Business	40	CU
18	STNP18	Management	Male	Charity	10	CU
19	TWMP19	Lecturer/Researcher	Male	Education	15	CU

20	UPIP20	Project Management	Male	IT	20	CU
21	VAIP21	Management	Male	Banking	20	CU
22	WOAP22	Chartered Accountant	Female	Energy	20	CU
23	XSWP23	Management	Female	Charity	18	CU
24	YFOP24	Management	Female	IT	15	CU
25	ZOOP25	Business Analyst	Male	IT/Manageme nt	10	CU
26	ZPNP26	Director	Female	Banking	27	CU
27	ZQDOP27	System Analyst	Male	Retail/Banking	30	CU

Source: Author's NVivo output

The section below describes in brief the key characteristics of the participants in the research project.

Participant One (AOCP01)

This participant is a male with an initial background in information technology and management experience in the banking sector. Since 2008, he has worked in various sectors, such as charity, retail, hospitality, and project management. Over the past 12 years, AOCP01 has been involved in managing enterprise-level projects in different sectors as a consultant in supply chain management and a PhD in the same field.

Participant Two (BIOP02)

This male participant has over 15 years of cumulative experience in academia, practice, and industry. BIOP02 is a trained accountant specialising in taxation who has worked in different capacities in taxation and management accounting. He has also functioned as a tax consultant to private SMEs. A PhD holder, he works as a lecturer at one of the premier universities in the UK.

Participant Three (CWAP03)

This male participant has over 15 years of experience across different sectors. He studied and qualified as a chartered accountant and a chartered financial analyst. He has a master's degree, an MBA, and other professional qualifications in the UK. He currently works in property management, specialising in both commercial and residential lease management, with one of the key players in this sector as head of accounts.

Participant Four (DLTP04)

This participant is a male with work experience that spans over 25 years in accounting, auditing, and taxation. He is a fellow member of the Association of Chartered Certified Accountants. He has worked in several capacities as an auditor and internal auditor in South Africa and the United Kingdom. He was a former director and proprietor of a private educational institution and had experience with regulatory compliance. He currently lectures across different universities with a PhD in mind.

Participant Five (EOAP05)

This male participant has work experience spanning over 20 years across different sectors. EAOP05 was a student of international relations and had the privilege of working in accounting, marketing, and communication companies in a corporate capacity. He has a master’s degree in marketing and worked in the media before moving over to banking 2009 as a manager. His current role is a Vice President, overseeing proactive customer engagement.

Participant Six (FJHP06)

This participant is a male with working experience that spans over 30 years in different industries. FJHP06 is a chartered accountant by profession, specialising in risk management and compliance. The participant has over 4.5 years’ experience as a risk management officer at an insurance company, and IT firm. He currently works as a risk and compliance officer in a social care setting and a part-time lecturer.

Participant Seven (GPOP07)

This participant is a male with over 20 years of work experience in utilities and civil engineering. He is a trained Civil Engineer and has held different senior management and supervisory roles at urban and regional levels in water management. He is currently in charge of Beds, Herts, and Bucks in the same capacity.

Participant Eight (HSAP08)

This participant is a male with a career spanning over 16 years. He is a graduate with a background in business information technology, where he worked in different capacities. HSAP08 later drifted into project management and has continued in several industries, although within the technology remit.

Participant Nine (JAAP09)

This participant is a female with working experience of over 20 years across different industries. JAAP09 is a chartered accountant by profession. She has held roles in accounting in five different industries: pharmaceutical, retail, manufacturing, and banking, in countries across Africa. She also held managerial and controllership positions in management accounting, auditing, compliance, and ethics. At one point, she was a financial controller and internal auditor for East Africa and the whole of Sub-Saharan Africa. She is currently a lecturer and doctoral researcher with a PhD in view.

Participant Ten (KCUP10)

This participant is male and professionally trained in mental health. KCUP10 has undergone different professional training in mental health and has a master's qualification in the same field, with over 25 years of work experience and fifteen in a managerial capacity in the health sector. He is currently a service manager in charge of two boroughs in inner London.

Participant Eleven (LRJP11)

This participant is a female, qualified chartered accountant. LRJP11 has three decades of work experience and is involved in creating content for risk management and corporate governance. She has lived in Chicago, Hong Kong, and London. She has also been involved in publishing, asset management, banks, NGOs, Fintech, and policymaking, working on different projects on risk management. The participant currently works at ACCA, advocating for risks and getting companies around the world to do the right thing and understand their risks.

Participant Twelve (MAMP12)

This participant is a male with over 15 years of working experience. MAMP12 is an active researcher, author, entrepreneur, and lecturer on entrepreneurship. The participant is a PhD holder in entrepreneurship and is currently a lecturer and a programme manager at the university.

P**articipant Thirteen (NRSP13)**

This female participant has over 18 years of working experience across different industries. NRSP13 started her career in retail and rose to the position of manager at different retail outlets. She moved over to hospitality after about 13 years, where she has worked in different capacities for the past 5 years and is currently working as an IT administrator.

Participant Fourteen (OSBP14)

This participant is a male with experience that spans over 45 years. OSBP14 has experience working in technology start-ups and entrepreneurial businesses and teaching MBA Innovation in a UK University. He is a qualified accountant and has been able to undertake many IPOs. He has been involved in many board-level positions and governance and oversight functions, including SAGE ESPERIAN 1942GS. He was also involved in multiple-level decision-making processes in technology and business start-ups.

Participant Fifteen (POAP15)

This male participant had years of experience outside the United Kingdom before moving over to the UK. POAP15 has 20 years of experience in the UK across several sectors in management positions. He currently works in the housing sector.

Participant Sixteen (QSIP16)

This participant is a male who has about eighteen years of banking experience. He had the privilege of working in different units of the bank in a managerial role and was involved in critical changes within the bank at that point. QSIP16 currently works for a private logistics company in the United Kingdom.

Participant Seventeen (RJTP17)

This participant is a female with a traditional upbringing of attending Grammar school. RJTP17 joined the civil service after school at age 18 and worked for some time before switching careers to computing. She has gone through different career progressions in the field of computing as a manager, programmer, and analyst. She has also worked as a consultant with a consulting firm and is currently in personal business. Overall, she has a working experience that spans over 40 years.

Participant Eighteen (STNP18)

This participant is a male with a background in management. STNP17 has experience working in different capacities in organisations within the charity sector. He has been working in a managerial role at a Christian charity for about 6 years now. STNP18 has an overall work experience of 10 years or more.

Participant Nineteen (TWMP19)

This participant was brought up outside the UK and had a strict family upbringing. TWMP19 is a male with a master’s degree, a Doctor of Philosophy, and a postdoctoral degree in view. He has been teaching in higher education in the UK for over 10 years, is an active researcher, and is the author of many books. TWMP19 currently teaches at one of the premier universities in the UK.

Participant Twenty (UPIP20)

This participant is a male with a background in management and information technology. UPIP20 has been teaching mathematics and ICT in mainstream high schools and colleges in the UK for over 16 years. He has experience working in different environments in several countries and settings before moving to information technology. He is an IT specialist and has been working for an insurance company as a database administrator for two years.

Participant Twenty-One (VAIP21)

This participant is a male with the privilege of growing up and schooling in diverse cultural jurisdictions. VAIP21 has a strong educational background and worked in a managerial role in different companies before going into banking. VAIP21 currently works with one of the big players in the banking sector with an overall working experience of 20 years.

Participant Twenty-Two (WAOP22)

The participant is a female and a trained and qualified chartered accountant by profession. She has experience working for a mortgage company and briefly had a short stint in private practice. WAOP22 has over 20 years of working experience in different sectors and entities. She currently works for an energy company acquired by the American oil giant company.

Participant Twenty-Three (XSWP23)

The participant is a female from the northern part of the country, where she had her early education. XSWP23 has an early Christian upbringing and began working in a Christian organisation as a minister in 1994. XSWP23 has been involved in this organisation's management and administration for over 20 years.

Participant Twenty-Four (YFOP24)

This participant is a female with 15 years of working experience. YFOP24 has worked in management roles across different sectors in the UK. She currently works as a business analyst in the Information Technology sector in a managerial role.

Participant Twenty-Five (ZOOP25)

This male participant started a career after graduation in the Oil and Gas sector as a Process Engineer. His early formative years and schooling were in Brunei. ZOOP25 later moved over to Business and IT, working as an agile project manager in the Fintech industry for over seven years. He currently works as a project manager, with cumulative experience spanning over 10 years.

Participant Twenty-Six (ZPNP26)

This participant is a female who has worked from cradle to top in different economic sectors of the economy before moving to the banking sector. ZPNP26 currently works in the Banking sector, where she functions at a directorate level with an emphasis on inclusivity and diversity in the workforce. She has over 27 years of working experience.

Participant Twenty-Seven (ZQDOP27)

This participant is a male who was trained as a data migration specialist. ZQDOP27 has had the privilege of working in major industries ranging from retail, information technology, banking, energy, and utilities in different management roles and capacities for close to 30 years as a data migration specialist. He currently works with an IT firm in the same role. The next section explains the data analysis approach and procedure employed.

4.2 Data Analysis Procedure and Approach

The procedure for qualitative data analysis involves data reduction, data display and data verification that enhances the manageability of the data set (Thomas, 2006). The focus of this process and approach is usually guided by the evaluative objectives or the questions the researcher is asking. Evidence in the literature indicates that underlying assumptions and procedures are associated with analysing and evaluating qualitative data (Paton, 2002). Many of these approaches are often associated with specific approaches such as grounded theory (Strauss and Corbin, 1998), phenomenology (Van Maanen, 1990), and discourse analysis (Potter and Wetherell, 1994).

However, the general inductive approach is not specific to the qualitative analytic tradition and is adopted in this research because it is consistent with the philosophical assumptions (Johnson and Duberley, 2000). The inductive approach involves the detailed reading of the interview data to derive the concepts and themes inherent in the data through interpretation by the researcher (Strauss and Corbin, 1998). This allows the theory and the dominant themes to emerge from the raw data. This would be done through a systematic process of data reduction, coding and the development of summary categories or themes from the raw data (Thomas, 2006).

4.2.1 Data Transcription Process

Interview transcription is usually the first step in data management in qualitative research. This is often very cumbersome, tedious, and time-consuming, but it helps the researcher understand how best to record exactly what was said by whom and the context or tone used by participants (Saunders et al. 2019). It is a process that involves the researcher producing the audio-recorded files verbatim in word-processed documents. In other words, transcribing raw information helps the researcher capture the views of the participants in the same context in which those views were expressed. During transcription, researchers adopt a back-and-forth approach, pausing and rewinding the recorded audio files, which helps the researcher internalise the content of the interviews and then the data set. Transcription enhances the researcher's deeper understanding of the participants' views and is essential for qualitative interpretation (Saunders et al. 2019).

Transcribing audio-recorded interviews can be done either by traditional means or using computer-assisted methods. The choice is the researchers to make. The choice also involves whether the interviews should be transcribed verbatim or the statements slightly edited. The recorded audio files of interviews with the research participants were transcribed verbatim. The researcher started initially using Microsoft transcription software by simply uploading the audio files into the software, and then the files were automatically transcribed within minutes. Thereafter, the transcripts are imported into a Word document.

However, the output of the transcripts was not properly ordered or arranged, and the transcription software did not correctly pick up many interviewees' statements. Hence, the researcher had to go back to listen, pause, and rewind the recorded audio files to capture, correct, and rearrange the statements in an ordered format. Overall, only three audio-recorded files were transcribed using Microsoft transcription software. The researcher found this very cumbersome and tiring and spent an average of 8–10 hours on a single transcript. The researcher then decided on the traditional way of transcribing. Although this method is often quite slow, it requires the researcher to pause the recording more often and rewind it back and forth to capture the participants' statements accurately before transcribing them into the Word document. However, this process allows the researcher to familiarise himself with the data and consider each of the participants' opinions or views. This process is described as a form of data analysis (Bailey, 2008). The researcher considered this traditional method more efficient and was able to spend an average of 5–6 hours transcribing each audio-recorded file.

4.2.2 Data Cleaning

When the transcription of all the interviews was completed, the transcripts went through the process of data cleaning. Data cleaning involves arranging the interviews and the participants' responses according to the interview questions and the main themes that informed the interview guide. During this process, each of the interview questions and sub-questions is formatted and arranged to reflect the responses of each of the interviewees to enable transparent and cross-case analysis in NVivo. The word data cleaning does not entail any alteration or removing any part of the responses from the participants. This contrasts with the data cleansing approach used in a quantitative method, which involves the process of deleting and editing information in the database.

The essence here was for the researcher to rearrange the interview transcripts to facilitate seamless analysis without distorting or misrepresenting the views of the research participants. This is consistent with the researcher’s underpinning philosophy, which entails making sense of the participant's understanding of the factors that motivate or constrain employees’ intention to raise concerns and how they interpret group loyalty in the workplace amid wrongdoing. This process was completed before the coding process.

My research aims to explore the factors that motivate or constrain an employee’s intention to report wrongdoing, to understand whether loyalty to a group limits such intention when wrongdoing is perceived, and to discover other implicit factors. The search for themes started after the researcher had coded all the data sets. The next section focuses on the coding process.

4.2.3 The Coding Process

Coding is assigning meaning or label to a unit of a participant's statement or transcript, symbolising its exact meaning that captures the salient attribute of the data set (Saunders et al., 2019; Saldana, 2016). In qualitative research, a code could be a word, a phrase, a sentence, or a paragraph. In coding the interview transcripts, the researcher has a choice of using either the manual method or computer-assisted qualitative data analysis software (CAQDAS). The researcher chose to adopt both manual and computer-assisted methods (NVivo12). The first nine interviews were initially coded using a manual coding method, having been familiar with that based on previous research studies. It is instructive to emphasise that CAQDAS does not code the data, but the researcher is responsible for coding the interview data (Saldana, 2016).

However, after undergoing extensive personal training on the use of NVivo 12 software, the researcher adopted the use of computer-assisted qualitative data analysis software because of its obvious benefits as a data management and organising tool for qualitative analysis. NVivo software is quite useful for managing and organising your data into themes and categories and identifying the similarities and relationships between themes. This is the key part of the function that it provides to the researcher that aids the analytic process (Saldana, 2014). NVivo, a computer-assisted data management tool, applies across different qualitative analytic approaches (Zamawe, 2015).

After transcribing all the participants' interviews (27), the transcripts were imported into NVivo software (see Table 4.2). Each of the participant's responses was coded and assigned symbols called nodes in NVivo. In assigning symbols and meanings to the codes, the researcher adopted the use of In vivo coding, often labeled "literal coding," "verbatim coding," "inductive coding," or "emic coding" (Saldana, 2014, p. 91). In vivo code refers to a word, phrase, or statement from the actual language in the data set used by participants (Strauss, 1987). The key attribute of in vivo coding is the ability to prioritise and honour the voices of the participants, which is appropriate for all qualitative studies (Saldana, 2014). All twenty-seven interview transcripts were coded using NVivo to ensure an orderly process, resulting in eighty-five initial nodes. This involves reading each of the participant's responses to the research questions line by line and assigning salient attributes across the data set. After each interview transcript was coded, the researcher initiated a search for similarity in meaning amongst the nodes; those considered similar in evocative attribute in meaning were merged, resulting in the emergence of final nodes (72) in number. This is shown in Table 4.3 below. These nodes were later merged into categories and themes, which were discussed in detail later.

Table 4.2: Showing Participants' Interview Questions NVivo Files

Name	Codes	References	Modified On	Modified By
AOCP01	34	69	10/05/2022 12:49	CU
BIOP02	57	164	10/05/2022 12:49	CU
CWAOP3	57	212	19/05/2022 18:06	CU
DLTP04	65	163	19/05/2022 18:10	CU
EOAP05	67	150	10/05/2022 12:49	CU
FJHP06	43	143	19/05/2022 18:24	CU
GPOP07	39	109	10/05/2022 12:49	CU
HSAP08	56	138	10/05/2022 12:49	CU
JAAP09	67	219	19/05/2022 18:50	CU
KCUP10	72	159	10/05/2022 12:49	CU
LRJP11	53	135	10/05/2022 12:49	CU
MAMP12	68	150	10/05/2022 12:49	CU
NRSP13	57	98	10/05/2022 12:49	CU
OSBP14	59	105	10/05/2022 12:49	CU
POAP15	73	166	10/05/2022 12:49	CU
QSIP16	35	47	19/05/2022 13:30	CU
RJTP17	67	176	19/05/2022 15:15	CU
STNP18	66	139	19/05/2022 19:41	CU
TWMP19	42	88	20/05/2022 16:14	CU
UPIP20	72	156	20/05/2022 18:05	CU
VAIP21	72	129	21/05/2022 16:06	CU
WOAP22	47	75	21/05/2022 16:41	CU
XSWP23	52	92	21/05/2022 17:28	CU
YFOP24	47	92	23/05/2022 13:24	CU
ZOOP25	52	97	23/05/2022 14:38	CU
ZPNP26	44	114	23/05/2022 17:24	CU
ZQDOP27	48	70	23/05/2022 17:58	CU

Source: Author' NVivo Output

Table 4.3: Showing the Free Nodes (Codes)

Name	Files	References	Created On	Created By	Modified On	Modified By
Phase 1 Coding	0	0	10/05/2022 13:18	CU	10/05/2022 13:18	CU
Victimisation	12	24	10/05/2022 13:35	CU	23/05/2022 17:39	CU
Upbringing	20	35	10/05/2022 13:29	CU	23/05/2022 17:45	CU
Union Membership	3	4	18/05/2022 12:05	CU	23/05/2022 12:33	CU
Unacceptable Behaviou	10	17	10/05/2022 14:18	CU	23/05/2022 16:30	CU
Trust	10	17	18/05/2022 12:04	CU	21/05/2022 16:31	CU
Systematic Corruption	5	6	10/05/2022 13:25	CU	21/05/2022 15:30	CU
Supervisory Support	5	9	10/05/2022 13:23	CU	19/05/2022 14:17	CU
Subjectivity	12	35	19/05/2022 11:40	CU	23/05/2022 17:42	CU
Size of Organisation	4	7	15/05/2022 17:42	CU	19/05/2022 18:44	CU
Sexuality	2	2	10/05/2022 13:42	CU	18/05/2022 16:26	CU
Severity	13	27	10/05/2022 13:32	CU	23/05/2022 17:38	CU
Reputational Impact	15	20	10/05/2022 17:37	CU	23/05/2022 17:30	CU
Reporting Framework	20	55	10/05/2022 13:29	CU	23/05/2022 17:12	CU
Regulation	6	15	13/05/2022 10:37	CU	21/05/2022 14:28	CU
Rationalisation	12	19	10/05/2022 13:43	CU	23/05/2022 17:44	CU
Public Interest	3	12	20/05/2022 17:07	CU	23/05/2022 12:24	CU
Protection	11	19	10/05/2022 13:29	CU	23/05/2022 17:54	CU
Professional Resposibili	20	57	10/05/2022 13:33	CU	23/05/2022 17:39	CU
Prior Experience	3	7	18/05/2022 11:43	CU	18/05/2022 16:38	CU
Pressure	4	9	10/05/2022 13:36	CU	19/05/2022 13:14	CU
Power Imbalance	3	4	18/05/2022 11:42	CU	19/05/2022 14:13	CU
Positive Behaviour	18	37	10/05/2022 14:03	CU	23/05/2022 12:08	CU
Position nad Hierarchy	10	20	13/05/2022 17:04	CU	23/05/2022 17:18	CU
Poor Motivation	3	5	10/05/2022 15:58	CU	18/05/2022 11:07	CU
Poor Internal Control	7	15	10/05/2022 13:31	CU	20/05/2022 16:26	CU

Name	Files	References	Created On	Created By	Modified On	Modified By
Poor Internal Control	7	15	10/05/2022 13:31	CU	20/05/2022 16:26	CU
Policy Ambiguity	4	9	19/05/2022 11:09	CU	23/05/2022 11:42	CU
Personality Factor	24	74	10/05/2022 13:23	CU	23/05/2022 16:32	CU
Personal Integrity	16	40	10/05/2022 13:33	CU	23/05/2022 17:52	CU
Personal Gain	8	11	10/05/2022 13:37	CU	21/05/2022 15:28	CU
Personal Beliefs	18	55	18/05/2022 12:11	CU	23/05/2022 17:41	CU
Ostracisation	8	14	10/05/2022 13:35	CU	23/05/2022 17:50	CU
Organisational Sustain	11	15	10/05/2022 13:27	CU	23/05/2022 17:28	CU
Organisational Environ	21	61	10/05/2022 13:22	CU	23/05/2022 16:35	CU
Opportunity	3	8	10/05/2022 13:42	CU	20/05/2022 16:41	CU
Openess and Fairness	16	36	10/05/2022 14:13	CU	23/05/2022 17:00	CU
Norms Acceptance	11	22	10/05/2022 14:02	CU	23/05/2022 17:05	CU
National Culture	11	24	10/05/2022 13:24	CU	23/05/2022 17:46	CU
Moral Bearing	10	19	10/05/2022 13:40	CU	21/05/2022 16:26	CU
Management Attitude	21	53	10/05/2022 13:31	CU	23/05/2022 16:37	CU
Malicious Intent	4	7	15/05/2022 16:48	CU	21/05/2022 15:40	CU
Loyalty as Limiting Fac	26	83	19/05/2022 17:54	CU	23/05/2022 17:54	CU
Loyalty	21	70	10/05/2022 17:03	CU	23/05/2022 14:11	CU
Leadership Tone	18	55	10/05/2022 13:31	CU	23/05/2022 13:42	CU
Job Security	5	7	10/05/2022 13:37	CU	23/05/2022 14:04	CU
Internal Reporting	16	41	10/05/2022 13:44	CU	23/05/2022 17:56	CU
Internal Control	7	14	15/05/2022 16:34	CU	23/05/2022 11:38	CU
Independent organisat	4	5	18/05/2022 22:24	CU	23/05/2022 14:11	CU
Inclusivity and Diversit	7	14	10/05/2022 13:41	CU	23/05/2022 16:57	CU
Immoral Activity	1	4	10/05/2022 14:18	CU	10/05/2022 15:33	CU
Ignoring Concerns	13	20	18/05/2022 11:57	CU	23/05/2022 17:57	CU
Group Mindset	18	41	10/05/2022 13:34	CU	23/05/2022 14:32	CU
Gender Factor	1	3	10/05/2022 13:43	CU	13/05/2022 16:57	CU
Fear of Retribution	16	31	13/05/2022 18:19	CU	23/05/2022 17:41	CU
Family Consideration	8	10	10/05/2022 13:38	CU	23/05/2022 17:47	CU
Faith and Religiousity	18	31	10/05/2022 13:30	CU	23/05/2022 17:06	CU

Name	Files	References	Created On	Created By	Modified On	Modified By
External Reporting	7	10	13/05/2022 17:36	CU	23/05/2022 17:57	CU
Exit	8	13	13/05/2022 15:50	CU	23/05/2022 17:35	CU
Ethical Requirement	21	44	10/05/2022 13:33	CU	23/05/2022 17:07	CU
Enabling Environment	18	98	18/05/2022 11:59	CU	23/05/2022 17:55	CU
Education	2	2	18/05/2022 12:15	CU	20/05/2022 17:30	CU
Economic Wellbeing	12	18	10/05/2022 13:39	CU	23/05/2022 17:42	CU
Discrimination	6	11	10/05/2022 13:41	CU	23/05/2022 17:09	CU
Cultural Orientation	19	43	10/05/2022 13:25	CU	23/05/2022 17:46	CU
Conflict of Obligation	7	13	13/05/2022 11:41	CU	19/05/2022 18:23	CU
Conflict of Interests	19	41	10/05/2022 17:49	CU	23/05/2022 14:23	CU
Communication	19	52	13/05/2022 17:24	CU	23/05/2022 17:34	CU
Breach	6	9	10/05/2022 14:19	CU	18/05/2022 22:56	CU
Awareness	18	33	10/05/2022 13:32	CU	23/05/2022 16:47	CU
Association and Attach	17	52	10/05/2022 13:34	CU	21/05/2022 16:21	CU
Anonymous Channel	15	36	15/05/2022 17:35	CU	23/05/2022 17:36	CU
Age	3	8	18/05/2022 13:44	CU	19/05/2022 14:52	CU

Source: Author's NVivo Output

4.2.4 Data Categorisation

This section explains the categorisation process of this thesis to demonstrate how the nodes were merged into categories as well as how the categories were merged to create the main themes. This study adopts an inductive approach consistent with social science research that focuses on the interpretation of the behaviour of human actors (Strauss and Corbin, 1998). The key essence of the inductive qualitative data analysis approach is that the analysis procedure is often guided by the evaluative objectives (Thomas, 2006). This entails repeated, detailed reading of the raw data to drive concepts or themes through an interpretative process by the researcher. The inductive approach allows the study findings to emerge as significant themes inherent in the data set, devoid of any a priori expectations or assumptions.

According to Thomas (2006), this process aims to condense the raw data set into a brief and summary format through coding and categorisation procedures and establish clear links between the research objectives and the findings to ensure that they are both transparent and justifiable. This will also ensure that the theories developed through this process are evident in the raw data. The process involves the researcher reading the participants' responses (interview transcripts) several times to make sense of them and assigning codes or meanings. The researcher then started looking for patterns or similarities in the codes and grouping them into categories shown by the generated NVivo output below (Table 4.4), which led to the emergence of three main themes. The procedure by which the categories emerged from the data was explained. The description of each category is provided and evidenced with representative quotes or phrases as shown in table 4.5 below.

Table 4.4: Data Categorisation (Categories)

Name	Files	References	Created On	Created By	Modified On	Modified By
Personal circumstances and emotions	0	0	29/06/2022 18:20	CU	29/06/2022 18:20	CU
Organisational justice and equity	0	0	30/06/2022 12:40	CU	30/06/2022 12:40	CU
Organisational governance systems	0	0	29/06/2022 17:56	CU	29/06/2022 17:56	CU
Organisational governance processes	0	0	29/06/2022 18:03	CU	29/06/2022 18:03	CU
Organisational governance practices	0	0	29/06/2022 17:44	CU	29/06/2022 17:44	CU
National culture	0	0	29/06/2022 18:51	CU	29/06/2022 18:51	CU
Individual ethical dimension	0	0	29/06/2022 18:09	CU	29/06/2022 18:09	CU
Individual cultural orientation and background	0	0	29/06/2022 18:35	CU	29/06/2022 18:35	CU
Group norms	0	0	29/06/2022 20:34	CU	29/06/2022 20:34	CU
Enabling environment	0	0	30/06/2022 12:51	CU	30/06/2022 12:51	CU

Source: Author's NVivo Output

Table 4.5: Showing Categories, Category Descriptions, and Representative Quotes

Category	Category Description	Codes: Phrases or Quotes (Supporting Evidence)

Organisational governance practices	When the participants indicate some governance practices which may not be effective or behavioural norms that may create cultures that lead to perception of unethical misconduct which might instigate an intention to raise concerns.	"I think the environment does play a great influence in terms of fraud; the fraud environment encompasses not just the pay but the management attitude." "But again, it depends on the culture of the organisation. Is it a culture where things are done appropriately, or a culture where people see wrong and look away? The culture has a key role to play on whether staff can freely report."
Organisational governance systems	When the participants expressed concerns about certain structural and system weaknesses within an organisation that may precipitate or encourage a culture of wrongdoing which might instigate a reporting behaviour.	"If there is poor internal control system, if there is no segregation of duties, there might be some form of temptation." "Even when the internal procedures are there, there is always a way around them. People will always find a loophole. Internal control could deter people only if they feel they could be caught."

Organisational governance processes	When participants expressed concerns about the governance processes and how their absence or weaknesses could encourage a culture of wrongdoing and instigate intentions to report	“What we try to do is to make sure there is an effective reporting mechanism, so, if there is misconduct, it could be detected early.” “Oftentimes, most organisations have no clearly defined processes, systems, and codes of conduct of what you are allowed to do and not allowed to do.”

Created by the (Author)

Category	Category Description	Codes: Phrases or Quotes (Supporting Evidence)
Enabling environment	When the participants indicate the critical nature of actions, channels or concepts that create an enabling environment which facilitates trust and confidence in reporting behaviour or raising concerns	“What I do is make sure people can share concerns with me, and management knows I won’t disclose who shared concerns with me.” “Also, I think it is important that top management are aware of the type of whistleblowing reports received without attempting to undermine the person but to understand the real

		causes and its commonality.”
Organisational justice and equity	This is when the participants indicate the essence of feeling of equity and justice and, the impact of unknown consequences as a critical factor in the intention to raise concerns in the workplace	“But if I am going to be a villain, castigated, then I will not.” “There is always going to be fear of reprisal; people will always think along the line of, if I raise concerns, what are the repercussions on me.” “There is a tendency that if you report, you could be intimidated and other repercussions like discrimination; the environment becomes very uncomfortable, and you become a lone ranger.”
Individual ethical dimension	When the participants shared the essence of their ethical leaning, religious faith, moral inclination and the consideration of impact or severity on intention to raise concerns.	“And I may add as well, even as a matter of faith, reporting wrongdoing to me is a duty and an obligation.” “I would rather step out than compromise my integrity and everything I stand for.” “The most important one is a professional requirement if

		you do not report, and you are aware of the act. So, you have a professional responsibility to report any fraudulent activity.”
Personal circumstances and emotions	When the participants express strong consideration of their personal and family wellbeing or benefits, or the influence of personal emotions as a factor in raising concerns	“Society will not pay my bills; this is the company that takes care of me and my family.” “Some people might see wrongdoing in an organisation and decide to stay because that is the source of their livelihood, they are comfortable and do not want any change. That is why I said different things to different folks.”

Created by the (Author)

Category	**Category Description**	**Codes: Phrases or Quotes (Supporting Evidence)**
Individual cultural orientation and background	When the participants in their responses indicated the influence of personal	“My background or my upbringing suggests that when something is not being

	beliefs, value orientation and upbringing in their intention to raise concerns or how they perceive and interpret loyalty in the workplace	done right, I need to report it.” “It boils down to the individual, what are you true to; are you true to yourself; does that define you or do you want to be defined by such? The moment you cross your own personal boundaries, it is easy to do it again.”
Culture	When the participants indicate the influence of national culture or common societal norms on their reporting behaviour and interpretation of loyalty	“My culture and embedded values affect my thoughts a lot.” “The last part I will think about is the national temperament for misconduct. Singapore, for instance, will not accept any form of misconduct.”
Group norms	When participants indicate the valence of group affiliation/solidarity, common norms; and the consideration of stakeholders’ interests in interpreting loyalty amid misconduct.	“If I keep the norms and values, I will always want to keep things internal because sometimes I look at the trade secrets.” “Loyalty means that I am completely loyal, that means I align myself to a set of principles and standards

		and defend it. That means I would stand by you in whatever shape or form.”

Created by the (Author)

Category One: Organisational Governance Practices

Five sub-categories have been merged to create this category. The nodes were merged into the sub-categories that make up this category based on their similarities in meaning. The categorisation was formed because the actors indicated some governance practices that may not be effective or behavioural norms that are likely to create perceptions of wrongdoing and instigate an intent to raise concerns. The sub-categories comprise organisational culture, management attitude and supervisory support, pressures for targets, leadership tone, sustainability drive and ignoring concerns. The supervisory support sub-category was further merged into management attitude, while pressure for target and performance was merged into sustainability drive because of their evocative similarities in meaning.

Category Two: Organisational Governance Systems

This category was created when the participants expressed concerns about certain structural and system weaknesses within an organisation that may encourage a culture of wrongdoing, thus leading to the intention to raise concerns. This is common when organisational structures and systems are not robust and do not incorporate checks and balances to curtail incidences of unethical behaviour.

The category has three initial sub-categories: internal control, poor internal control, and opportunity. The sub-categories of internal control and poor internal control were merged, resulting in the final two sub-categories that formed category two. This was discussed in further detail in the discussion chapter.

Category Three: Organisational Governance Processes

The third category was created because the participants expressed concerns about the organisational governance processes and how their absence or weaknesses could instigate a culture of misconduct. This category has four initial sub-categories: reporting framework, policy ambiguity, anonymous reporting channel and regulation. Policy ambiguity was merged into the reporting framework because they share a similar meaning. Hence, the final three sub-categories were combined to form category three and discussed in detail with its sub-categories in the discussion chapter.

Category Four: Enabling Environment

This category has eight sub-categories. The category was created because the participants shared their views on the critical nature of actions or concepts that create an enabling environment that facilitates trust and confidence in raising concerns. For example, one participant responded, "Well, I need to feel safe and have an enabling environment to report". Another response by a participant is "Of course when people have a sense of belonging in a group and have the confidence to report, there has to be an enabling environment". This was how this category was created as an enabling environment.

The sub-categories are collegiate support and influence, management disposition, enabling environment, communication, awareness, openness and fairness, anonymous channel, and trust in management. Other NVivo nodes with similar meanings were merged into the sub-categories to create the final eight sub-categories. For instance, group mindset was merged into association and attachment to create collegiate support and influence, while supervisory support, leadership tone and management attitude were merged to create management disposition. This category and its constituent elements were further discussed in detail in the discussion chapter.

Category Five: Organisational Justice and Equity

This category was created when participants shared a view that indicated the essence of feelings of equity and justice and fears of unknown consequences as a critical factor in their intention to report or raise concerns. This category has five sub-categories: discrimination, inclusivity and diversity, fear of retribution, victimisation, and ostracisation.

Unlike other categories, the sub-categories have the common attribute of social isolation and the tendency to constrain reporting behaviours. This common attribute was responsible for grouping them into one category. The category and the sub-categories are discussed in detail in the discussion chapter.

Category Six: Individual Ethical Dimension

The sixth category created is called the Individual Ethical Dimension because the participants expressed the essence of their ethical leaning, religious faith, values, moral inclination, and the consideration of the impact on their intention to raise concerns in the workplace. The category was created by merging five sub-categories: personal integrity, faith and religiosity, ethical responsibility, moral bearing, severity, and impact.

Two of the five sub-categories were created by merging two free nodes. For instance, the sub-category, Ethical Responsibility came about because of the merger of ethical requirements and professional responsibilities. Both were merged because of their common attribute when participants expressed their reporting intention as a duty or an obligation. Also, impact and severity were created by merging two nodes: reputational impact and severity. Chapter five of this thesis will further discuss the category and its sub-categories.

Category Seven: Personal Circumstances and Emotions

This category is made up of seven sub-categories that were merged to create it. This was because the participants expressed strong consideration of personal and family wellbeing or benefits and the influence of personal emotions as critical in their intention to raise concerns or report wrongdoing.

The sub-categories in this category are personal gain, family consideration, economic well-being, job protection, power imbalance, position and hierarchy, and rationalisation. The sub-categories and their parent nodes are discussed in further detail in the discussion chapter.

Category Eight: Individual Cultural Orientation and Background

This category was created by merging five sub-categories: cultural orientation, personal beliefs, upbringing, faith and religiosity, and personal integrity. The category was created because the participants' responses indicated the influence of personal beliefs, value orientation and upbringing as factors in their intention to raise concerns, as well as how they perceive and interpret loyalty concepts.

The sub-categories were merged into one because they share a common attribute as subjectively held constructs. The category and its sub-elements are discussed in detail later in the discussion chapter.

Category Nine: Culture

The category was created when participants shared their views on the impact of national culture and national temperament or common societal norms on their reporting behaviour and interpretation of group loyalty. The category has two sub-categories, namely national culture, and national temperament. The category and its sub-categories are discussed in further detail in the discussion chapter.

Category Ten: Group Norms

This category has four sub-categories: acceptance and conformity, association and attachment, balance of interest and positive behaviour, which were merged to create this category. The category was created when participants indicated the valence of group or social affiliation, common group norms and the consideration of stakeholders' interests in interpreting loyalty constructs amid wrongdoing.

However, two sub-categories: balance of interest and positive behaviour, were created by merging other free nodes together. For example, the balance of interest sub-category was created by merging conflicts of interest and conflicts of obligation to form a balance of interest. This category deals with how people interpret loyalty in the workplace given conflicting stakeholders' interests and obligations. The positive behaviour category was created by merging positive behaviour nodes and loyalty conceptualisation. This category and the sub-categories are discussed in detail in the discussion chapter.

4.3 Emerging Themes

The analysis and development of the emerging themes in this research are guided by the evaluation objectives, which are consistent with the general inductive analysis approach (Thomas, 2006). This implies that the analysis and the findings were derived from the raw data and prioritised the voices of the participants. The coding and categorisation process involves reading each of the participant's responses to the research questions, line by line, and assigning salient meanings across the data set. The researcher repeated this several times until the entire interview transcripts were coded, resulting in the emergence of the final seventy-two nodes. After the coding, the researcher searched for similarities in meaning amongst the nodes; those considered similar in evocative attributes were merged, leading to the emergence of sub-categories and categories.

In the categorisation process, the emphasis was on identifying the dominant nodes and those closely related in meaning and merging them into categories and themes. The non-significant nodes and those not relevant to the topic of research were left out. In grouping or merging the categories into themes, the researcher was mindful of the aims and objectives of this thesis. As a result of this, the researcher identified ten (10) main categories, which were later merged into three main themes: (1) Antecedent factors; (2) Motivators and demotivators; and (3) Mediating Factors. The evaluative objectives inform the use of three (3) themes in this thesis, and the aspects of the themes captured in the raw data are considered the most important given the objectives. This is consistent with Thomas's (2006) recommendation of three (3) to eight (8) themes for research theses. The themes and the findings are briefly discussed below.

4.3.1 Theme One: Antecedent Factors

Antecedent factors are concerns about the ethical culture, management/leadership/supervisory practices, and actions, including internal control issues, and reporting framework which may not be effective that may lead to an intention to raise concern. The antecedent factors act more like hygiene factors. They comprise variables such as ethical culture, poor leadership and management practices, weak internal controls, and reporting framework, which could breed a perception of wrongdoing and dissatisfaction. While these factors may not directly induce intentions to report wrongdoing, they are precursory for motivating and constraining a reporting behaviour. This theme was arrived at by merging three categories: Governance practices, systems, and processes. The merged categories centre around organisational culture, which captures its ethical identity and is often associated with or precedes the intention to raise concerns. The three categories were merged to create the antecedent factors.

Organisational culture imbibes the basic norms and assumptions of an organisation and its members that underlie its practices and characters. The three categories incorporate common attributes that fall within the remit of the general organisational climate and are related to each other. It is based on this relationship that the categories were merged to form the first main theme of antecedent factors.

Organisational governance practices are a series of practices that define the ethical culture of an organisation in terms of its general behaviour and the attitudes of its workforce. They set the foundation for the organisational norms that drive its goals and objectives. Leadership and management attitudes set the tone for an organisational environment that is ethical and set a precedent for other employees to act in an ethical manner.

Therefore, an organisational environment that epitomises a toxic culture that encourages unethical practices, weak credibility of leaders and structures with a widespread lack of personal accountability may result in an employee's feeling of management's complicity in wrongdoing and could instigate an intent to raise concerns. This category is related to the other two categories, organisational governance processes and systems, and falls within the remit of the general organisational environment. Where these three categories are seen as not working properly or being ineffective, they can incite a sense of moral judgement to raise concerns.

This key finding contributes to partly answering the research question (1). What factors motivate or constrain an employee's intentions to raise concerns in an organisation when misconduct is perceived? The findings also showed how the participants shared their views on the attitude of management and leadership as a critical factor in instituting an ethical culture and the likely influence on how participants perceive the organisation and the impact on reporting attitudes. For example, participants shared the view that when management is not setting the tone, leading by example, or tend to suppress genuine concerns, their perception is that management is not positively disposed to a culture that promotes raising concerns.

It is important to emphasise having strong organisational processes and systems with the capacity to ensure internal checks and balances to reduce the incidence of unethical behaviour. A robust ethical reporting line is a prerequisite for employees' confidence and the freedom to express their views when they perceive unethical activity within the workplace.

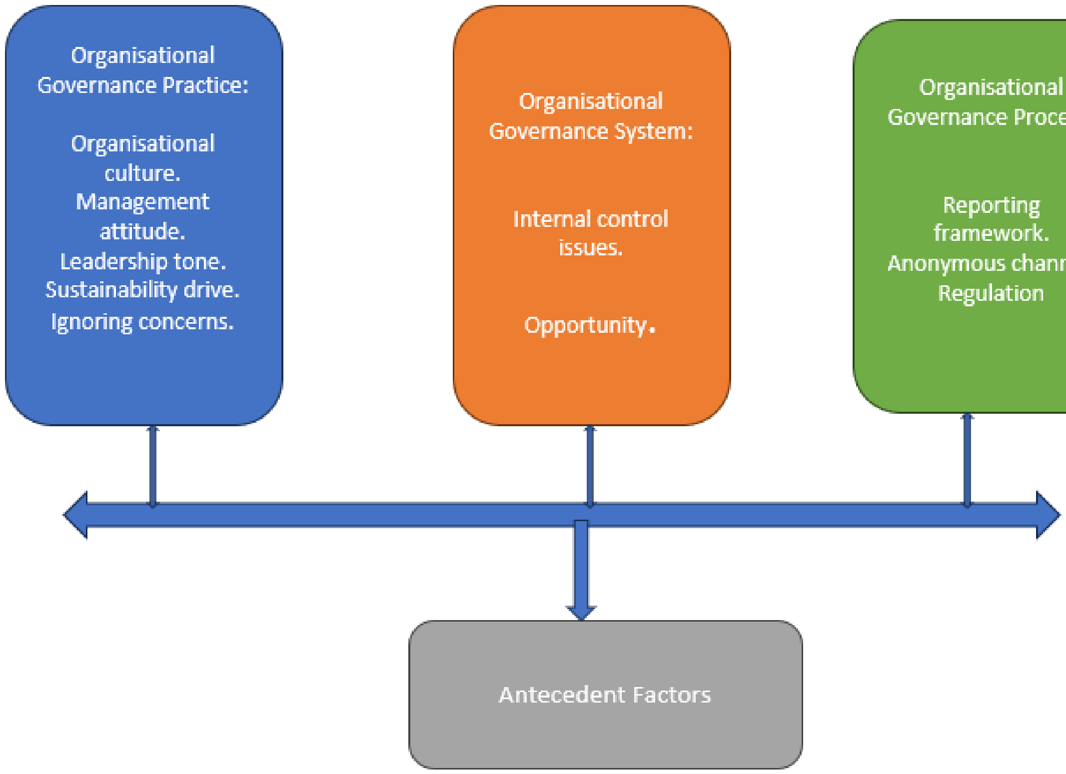
Other findings of this study are that participants shared their views on the need for an internal process capable of minimising opportunities to commit unethical acts in an organisation. According to the findings, failure to put in place strong internal checks and balances, inadequate access to legitimate reporting mechanisms, and strong internal and external regulation are likely to instigate a perception of wrongdoing and an intention to report.

This implies that the availability of a clear reporting framework and strong regulation are necessary for promoting responsible reporting attitudes. The three categories are part of the general organisational environment (practices, processes, and systems) that may lead to a perception of wrongdoing and instigate an intention to whistle blow. However, the participants identified several factors which formed the crux of the second theme that are discussed later. Figures 4.2 and 4.3 below explained how the theme was created.

Figure 4.2: How theme one was created

Source: Author's Findings

Figure 4.3: Theme One: Antecedent Factors of Reporting Intentions



Source: Author's Findings

4.3.2 Theme Two: Motivators and Demotivators

The next main theme is Motivators and Demotivators of Reporting Intention. Four categories were merged to bring about this theme. The categories are enabling environment, organisational justice and equity, individual ethical dimension and personal circumstances and emotions. The first two categories are group-level factors. The two categories, enabling environment and organisational justice and equity, centre on the relevance of an enabling environment and the perception of organisational justice and equity in promoting reporting behaviour. The importance of an organisational environment that fosters a feeling of freedom, trust, and confidence in providing an enabling environment or its constraining effects on an individual's intention to raise concerns cannot be overemphasised. It is also important to state that when people feel a greater sense of equity and justice and that they will not be unjustly reprimanded, they are more likely to express their concerns amid misconduct.

The last two categories are individual-level factors. The categories focus on individual subjectively held beliefs, values, personal circumstances, and emotions, as well as one's evaluation and judgement. An individual's personal beliefs and ethical dimension affect one's decision-making and ethical judgement, the rationalisation of the outcomes, and the motivation to engage in such an action. Hence, the four categories were merged to create the second main theme of this study.

The enabling environment in this context looks at the essence of management actions or organisational tools that provide a conducive environment that facilitates raising concerns about unethical behaviour. The study found that an enabling environment is considered a critical factor that drives employees' voices in the workplace. For instance, the participants shared concerns about the essence of a workplace process that promotes freedom, transparency, fair treatment, and management disposition for their reporting attitudes. They also opined that collegiate consideration based on fraternal relationships could impact peoples' reporting behaviour.

Another finding is the argument by the participants that effective communication, awareness of reporting responsibilities and perception of openness and fairness are necessary for promoting reporting behaviour. The study also found that participants considered reporting concerns an ethical responsibility and that consideration for personal and family wellbeing, including the assessment of impacts, may influence their decision to raise concerns. The participants shared the view that they may consider raising concerns if they consider the internal mechanism to be fair and protective. This also occurs when management attitudes exemplify ethical behaviour or are seen to be receptive to employees' voice.

Individual beliefs and moral persuasions are key ingredients that drive people's judgement and decision-making, including engaging in prosocial behaviours. This is one of the key findings of this study. For instance, the research participants strongly shared their views on the role of faith and religion in how they see right and wrong. The study found that participants share the views that one's beliefs, values, and consideration of personal circumstances and the impact and severity of the outcome are likely to influence their reporting behaviour. These sub-themes are discussed in detail in the discussion chapter.

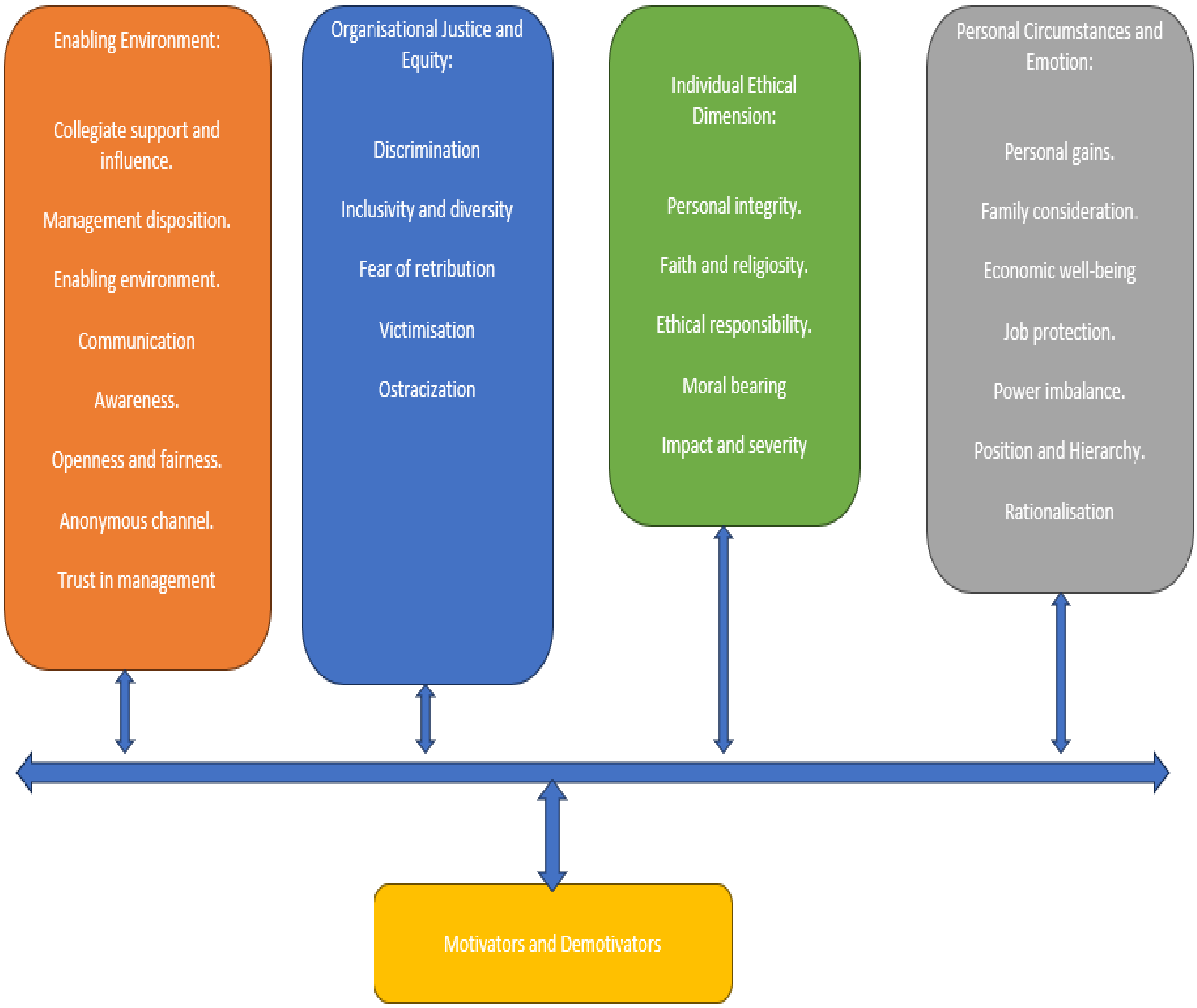
The combination of these four categories led to the emergence of this theme and amplified both the group and individual factors that motivate or constrain one's reporting behaviour. This theme helped to answer research question one and partly answer research question two: (1) what factors motivate or constrain an employee's intentions to raise concerns in an organisation when wrongdoing or misconduct is perceived? (2) How do one's beliefs, values and the norms of conformity or acceptance impact their reporting behaviour in a group context?

The diagram below shows how the theme was created. However, the study found that the ability of the participants to raise concerns is dependent on how they perceive or interpret group loyalty, and this is mediated by an individual's beliefs, values, cultural orientation, and the valence of group norms. These variables are grouped into the third theme (Mediating Factors) and discussed in the next section.

Figure 4.4: Showing how theme two was created.

Source: Author's Findings

Figure 4.5: Theme Two: Motivators and Demotivators of Reporting Intentions



Source: Author's Findings

4.3.3 Theme Three: The Mediating Factors

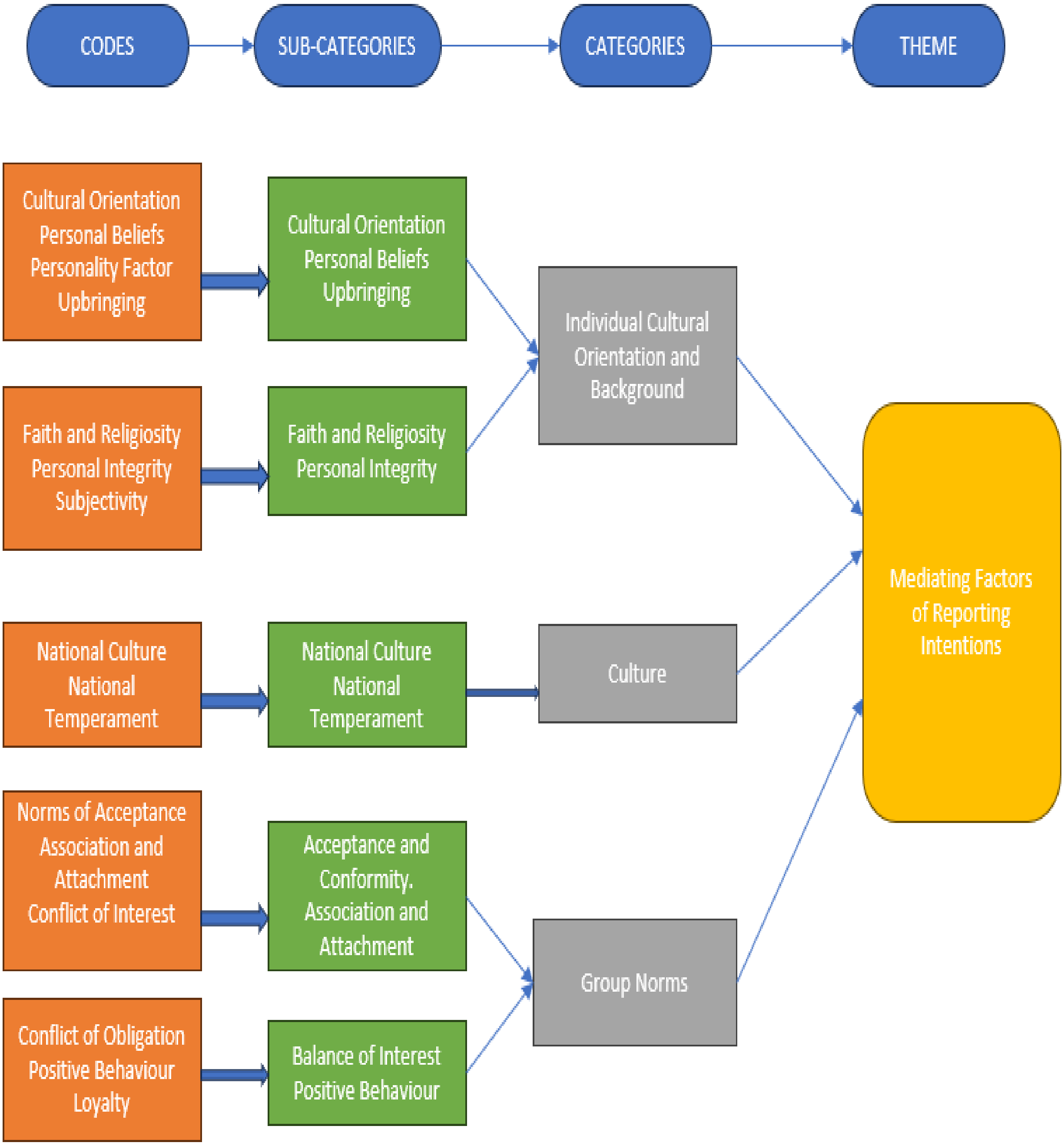
This third theme was created by merging three categories. The categories are individual cultural orientation, culture, and group norms. These three categories are subjective, with implied reconciliatory interventions required during a conflicting decision process involving ethical and moral judgment.

The first category comprises of five sub-categories such as personal beliefs, cultural orientation, faith and religiosity, personal integrity, and upbringing. The study found that individuals' personal beliefs, values and cultural orientation play a crucial role in how they see and interpret loyalty and make sense of right and wrong. This finding implies that individuals in the workplace who have different beliefs and values could see group loyalty from different perspectives, which might impact their reporting behaviour. This study also found that faith, religion, and family upbringing is critical in shaping peoples' behaviour and could influence individuals' ethical judgement. One of the key findings was that the participants expressed the essence of faith, religion and childhood upbringing on their ethical decision-making and its impact on their level of conformity to group norms when wrongdoing is perceived. The constituent elements of this sub-category are subjectively inherent in individuals and might influence how such individuals perceive and conceptualise loyalty, including whether it has a limiting effect.

The study also found that national culture and temperament influence people's perceptions and how they make sense of social reality, including reporting intention and group loyalty. For example, if an individual comes from a culture where bad behaviour is normalised, there is a tendency that such individuals may not raise concerns. The study found that the valence or strength of one's acceptance of the common norms and attachment to a group influences one's reporting attitude and loyalty interpretation. For instance, the participants shared their views on the influence of group mindset and the consideration of fraternal relationships with co-workers in raising concerns amid misconduct. This theme also included loyalty definition and conceptualisation. The essence is to understand how these subjective sub-categories influence an employee's loyalty interpretation and whether they see it as a limiting factor in raising concerns against group misconduct.

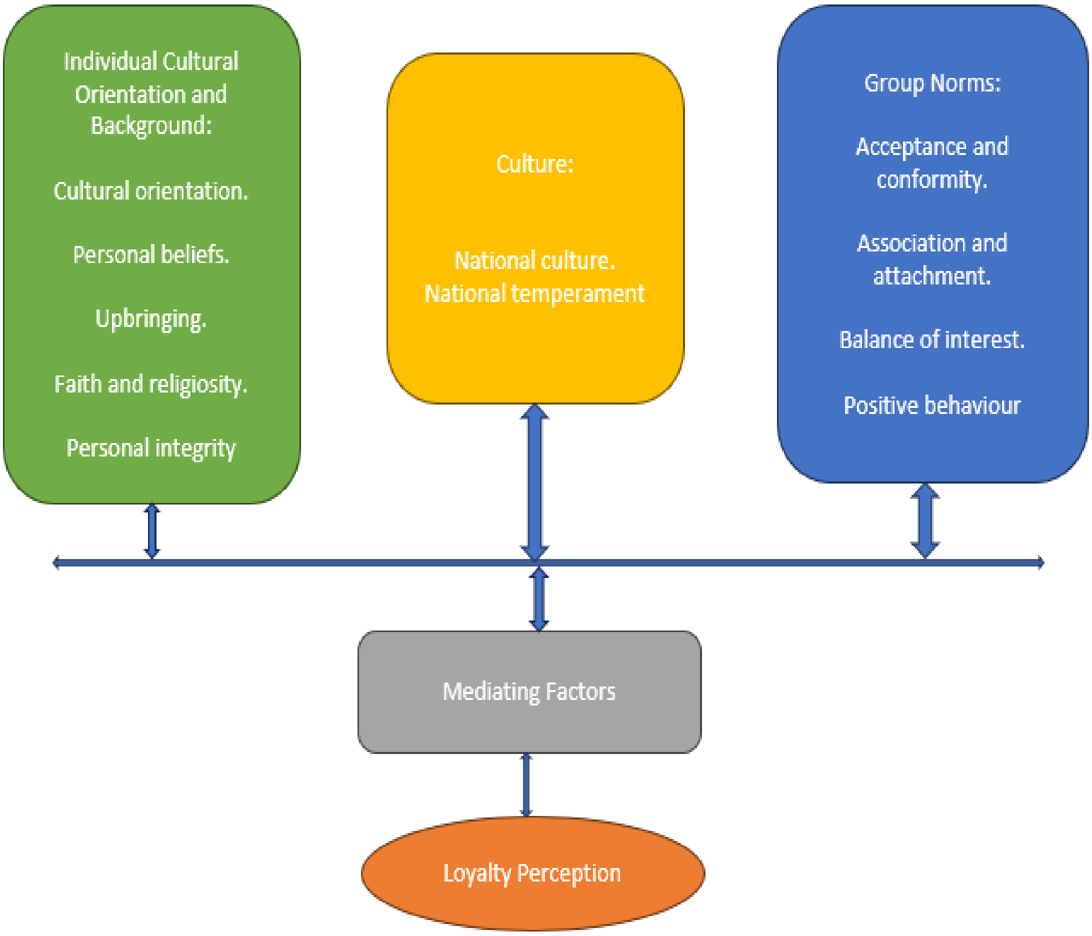
The common subjective attributes of the three categories, which are consistent with intention, perception, and loyalty, informed the decision to combine them into one theme. The theme and its sub-categories will be developed in detail in the discussion chapter of this thesis. The theme helped to answer research questions three and four: (3) How might beliefs, values, and the norm of conformity influence loyalty interpretation in the workplace environment amid wrongdoing? (4) How could loyalty to an organisation constrain or limit an employee's intention to report wrongdoing, and why? Table 4.5 and Fig. 4.6 below show how this theme was created.

Figure 4.6: Showing how theme three was created.



Source: Author's Findings

Figure 4.7: Theme Three: The Mediating Factors of Reporting Intention



Source: Author's Findings

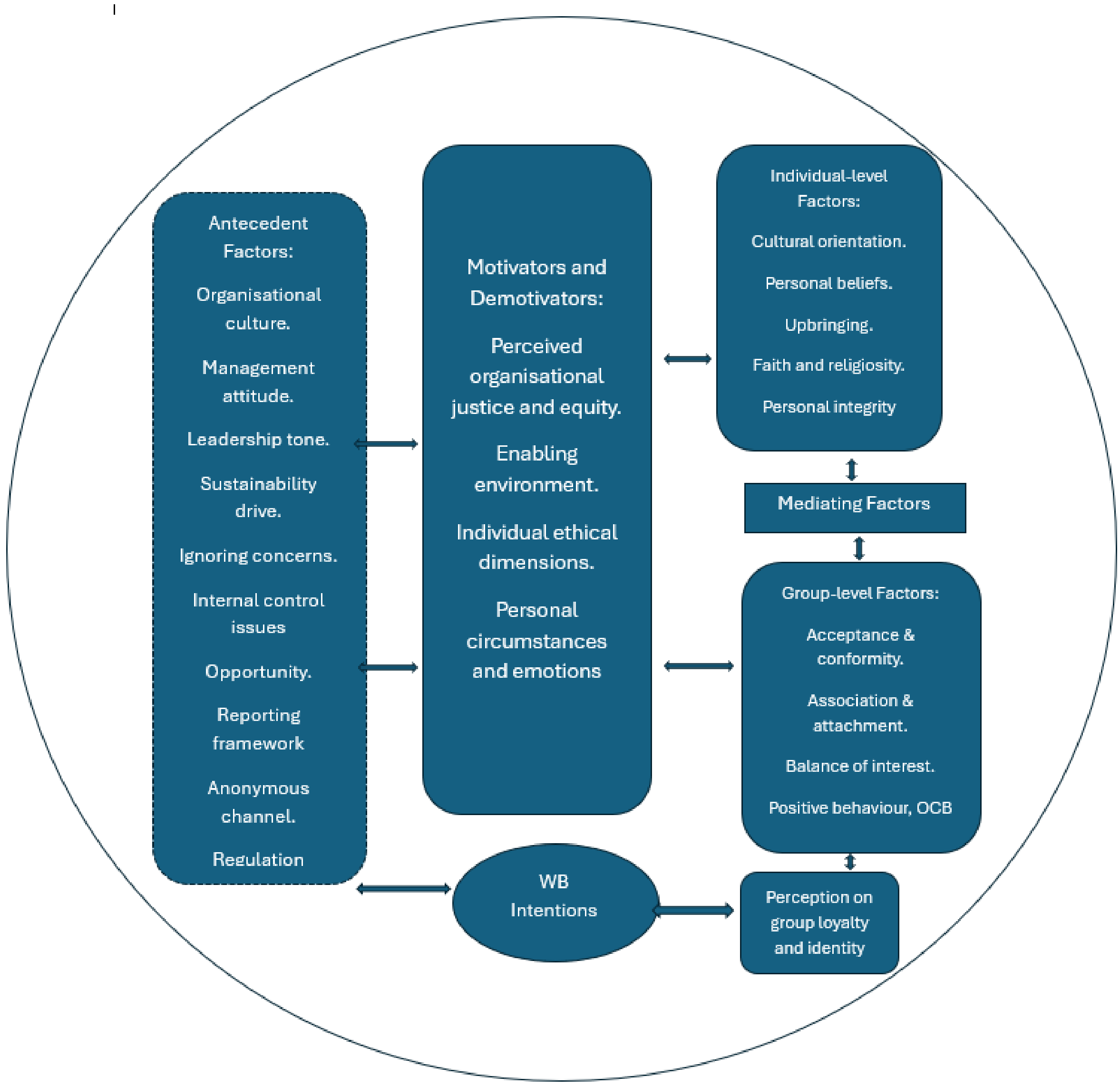
4.4 Chapter Summary and Model Development

In summary, the analysis represents the participants' views through the coding of the transcripts from the interviews. These were further sub-categorised to reflect the underlying ideas of the codes and subsequently grouped into categories. The categories were then grouped into three main themes. (1) Antecedent factors, which are precursory and consist of governance practices, processes, and systems that lead to unethical behaviours and instigate intention to raise concerns. This was discussed in detail in Chapter 5. (2) Motivators and demotivators of reporting intention: these are individual and group-level factors that could influence or constrain intentions to report. This was discussed in detail in Chapter 6: (3) Mediating factors of reporting intentions; these are subjective variables that require reconciliatory interventions when rational and ethical judgment is required. These variables moderate individual perception, loyalty interpretation, and group identity.

This thesis aims to explore the factors that motivate or constrain an employee's intentions to report wrongdoing, to understand whether loyalty to an organisation limits such intentions, and to discover other implicit factors. Organisational governance entails putting in place effective governance practices, processes, and systems to ensure corporate responsible behaviour. In addition, it is responsible for providing an enabling environment that supports individual and group conduct. However, this is not always the case because of the conflicts of obligations and contradictory interpretations of loyalty in the workplace environment as well as the agent-principal relationships conundrum (Duska, 2012). Also, the current global work environment is diverse, hence the need for a more inclusive ethical climate regarding whistleblowing policies and governance practices.

The findings contribute to knowledge (literature and theories) on factors of reporting intentions and social identity construct and provide more insight into group loyalty in the work environment in the UK. In addition, this thesis contributes to governance practices and policies by developing a model that highlights the set of factors that motivate or constrain reporting intentions and the mediating variables in the workplace environment. The model developed from the findings is shown in Fig. 4.8 below.

Figure 4.8: The Author's Developed Research Model: Influencing and Constraining Factors of Reporting Intentions.



Source: Author's Findings

The study model above was discussed in more detail in the preceding chapters 5, 6, 7, and 8. The model was arrived at through the analysis of the collected data, which identified three main factors that act together to influence the employees' perception of misconduct, mediate their interpretation of group loyalty, and influence their intention to report. The model indicates that perceptions about the norms and assumptions of the ethical climate, management, and leadership attributes, as well as the weakness of reporting mechanisms, could instigate a feeling of management complicit in wrongful acts. This is identified as the antecedent factors indicating practices, systems, and processes that may not be effective and could remotely instigate intentions to report.

However, the motivation to report depends on other factors. The factors are supportive or enabling environment, organisational justice and equity perception, individual ethical dimensions, and personal circumstances and emotions. Although the motivators and demotivators could impact the individual intention to blow the whistle, the ability to do so is dependent on how one perceives and interprets the mediating variables (e.g. individuals' cultural orientation and background, the level of conformity and attachment to a group), as well as the balance of conflicting interests. These mediating variables are subjective and cognitive in nature. These groups of interactive factors are useful to understand what motivates or constrains the individuals' intention to raise concerns and how people make sense of group loyalty.

The study objectives are: (1) Explore the factors that motivate or constrain the employees' intentions to raise concerns when misconduct is perceived; (2) Understand how beliefs, values, and norms of conformity impact an employee's reporting behaviour in a group context; (3) Understand how beliefs, values, and norms of conformity might influence their loyalty interpretation amid wrongdoing. (4) To understand whether loyalty to an organisation can constrain or limits an employee's intention to report wrongdoing and (5) Develop a model that will inform a better understanding of organisational loyalty and reporting behaviour that has implications for practice, policies, and governance in private and public sector organisations in the UK.

4.5 Chapter Summary

The purpose of this chapter is to detail the data analysis outcomes and the findings of this thesis. The chapter started with a brief description of the participants' individual profiles, characteristics, and backgrounds. The data analysis procedure was presented, showing the steps for transcribing interviews, data coding, and how the analysis was conducted which led to the emergence of themes for understanding the factors that might influence or constrain intentions to blow the whistle.

This was followed by discussions on each of the identified categories, sub-categories, and how they were grouped into three main themes: “antecedent factors,” “motivators and demotivators” and “mediating factors.” Finally, the researcher discussed the model development and presented the developed model framework on influencing and constraining factors of reporting intentions.

The next three chapters discussed the findings based on the main themes revealed in the analysis section.

CHAPTER 5: ANTECEDENT FACTORS

The previous chapter provided insights into the process and procedures adopted in the analysis, which resulted in the emergence of the first theme, “Antecedent factors “as shown in Fig. 4.3 of this thesis. This chapter provides a more detailed explanation of the first theme and its meaning in this context. This study explores the factors that could motivate or constrain an employee’s intentions to report wrongdoing in their organisation and to understand whether loyalty to a group can limit such intentions. Antecedent factors emerged as the first theme of the study, with three sub-themes and eight subcategories. In the context of this study, Antecedent factors are group-level elements, precursory in nature but necessary in broad terms to understand how they influence individuals’ intentions to report wrongdoing when loyalty is required. These variables include practices, attitudes, norms, behaviours, policies, internal controls, and ethical reporting lines that influence individual perceptions and reporting attitudes. The essence is to make sense of how the emerged theme (antecedent factors) from both individual and group-level perspectives instigate intentions to raise concern amid misconduct.

This chapter discussed the three sub-themes and their subcategories, which comprise the Antecedent theme. The sub-themes (Organisational governance practices, systems, & processes) and their subcategories are discussed to provide insights into how they influence individual perceptions and intentions when conformity to group norms is required. Each of the sub-themes is discussed, and links between them and the main theme are provided in the following section.

5.1 Antecedent Factors

Many studies explored in extant literature have provided insight into factors influencing or facilitating reporting intentions. In the several literature explored, most studies focused on organisational factors and situational variables and how they influence individuals’ whistleblowing intentions (Oelrich, 2021; Park et al., 2020; Latan et al., 2019; Lavena, 2016; Ahmad et al., 2014). Other studies focused mostly on individual variables that influence reporting intentions (Srivastava and Gupta, 2022; Nicholls et al., 2021; Radulovic and Uys, 2019; Zarefar and Zarefar, 2017; Zakaria, 2015). Most of them adopted a prescriptive mode in analysing how these factors impact individual reporting behaviours (Bergemann. And Aven, 2023; Iwai et al., 2021; Oelrich, 2021; Lee and Xiao, 2018). Hence, this study brings a new perspective by exploring the factors that influence or constrain reporting intentions focusing on individuals and factors outside the individual realms at the same time and understanding how they shape peoples' behaviour. This research aligns with the recent argument which advocated future whistleblowing investigations outside the individual variables that influence intentions (Srivastava and Gupta, 2022). This is one of this study's contributions to knowledge.

The analysed interview data resulted in the emergence of the first theme, Antecedent Factors. Antecedent factors act more like hygiene factors and could breed a feeling of disaffection about the organisational environment that instigates intentions to report. In other words, they have remote effects on intentions to raise concerns. Intention and its antecedent ethical judgement are important in the psychological decision-making processes of a would-be whistleblower. Antecedent variables are organisational practices, systems and processes that may not be effective within an organisation, which can lead to an apparent need to raise concerns. The antecedent factors identified in this thesis are centred around culture, management behaviours, systems, and processes that capture the organisation's ethical identity.

A sound ethical culture could increase organisational members' likelihood of reporting concerns (Verschuuren, 2020; Zakaria, 2015). An organisational ethical climate is critical, as is its impact on the reporting responsibility of members. Organisational ethical culture is created through management practices, policies, and actions (Portipiroon and Wongpreedee, 2021)). In addition, it helps to inculcate ethical beliefs and perceptions amongst organisational members (Verschuuren, 2020; Aydan and Kaya, 2018). Whistleblowing is an essential element of internal control mechanisms that could deter illegal or immoral activities. Hence, a strong ethical culture and responsible reporting behaviour are needed to combat the incessant corporate failures and scandals that have bedevilled the corporate business world over the past three decades (Elam et al., 2014; Woodford, 2012).

Understanding the crux of organisational ethical culture is critical for broad-based knowledge of the factors that motivate or constrain intentions to raise concerns in the workplace environment. In this thesis, the antecedent factors will be considered precedent to explore individual and group-level factors that could motivate or constrain an employee's intentions to report wrongdoing when loyalty is required. This will help to further establish whether loyalty to an organisation limits such intentions and why.

The study looks at the different antecedent factors identified by the research participants during the interview process. The theme is discussed in detail under three categories and ten subcategories based on the findings of this study.

5.1.1 Organisational Governance Practice

Studies in social sciences and management have identified organisational governance practices as an antecedent factor of reporting intentions (Hechanova and Manaois, 2020; Alleyne et al. 2016; Zakaria, 2015). Intentions are psychological and behavioural attributes that can influence one's perception and intentions via moral or ethical evaluation. Organisational governance practices encapsulate the management attitudes and behaviours, policies, actions, and norms that capture the entirety of the organisational ethical identity. Therefore, how individuals perceive and evaluate these governance practices could instigate or impede their reporting behaviour (Hwang et al. 2013).

5.1.2 Organisational Culture

The governance practices of an organisation symbolise its culture and ethical climate. Culture embodies the common values, beliefs, behaviours, and practices that define an organisation and its members. Organisational culture represents a multidimensional interplay of several formal and informal systems (policies, leadership, code of ethics, authority structures, reward systems, peer behaviours and ethical norms) capable of promoting ethical or unethical behaviours (Zhang et al. 2009). Since organisational culture is created through management practices, policies, actions, and enforcement (Portipiroon and Wongpreedee, 2021). Therefore, management actions and culture could influence employees' beliefs, moral judgment, and reporting behaviour (Verschuuren, 2020) when they perceive unethical misconduct.

Therefore, where the organisation's culture is at variance with the members' moral values and beliefs, they are likely to exhibit dissenting behaviours. This is consistent with social identity theory, which argues that accepting the membership of an organisation does not necessarily mean an acceptance of all the prevailing values and norms because individuals in an organisation have multiple simultaneous values and identities (Pratt, 1998). Hence, employees may identify with that organisation yet disagree with the prevailing ethical culture and norms. Ashforth and Mael (1989) argued that implicit psychological values drive the motive for blowing the whistle. Hence, how employees perceive and interpret organisational ethical culture may directly or remotely influence their intention to raise concerns.

This thesis reported organisational culture as one of the antecedent factors of reporting intention. To contextualise this, one needs to explore the factors that influence or constrain an employee's intention to report wrongdoing and whether loyalty to a group limits such intentions when conformity and solidarity are required raises some key questions. Does acceptance of group membership imply acceptance of the prevailing ethical norms, beliefs, and values? What might instigate or impede an individual from raising concerns amid wrongdoing?

The study found that organisational culture is an antecedent factor that could indirectly instigate behavioural intentions to report wrongdoing. The participants expressed their views on the importance of organisational culture driven by its values, norms, codes of behaviour, and processes. Participants expressed their views on the essence of a sound ethical culture in fostering confidence and, invariably, intentions to raise concerns. These are reflected in the comments below, as expressed by the interviewed participants.

"But if I have lived in a septic culture and things have been like this before I got there, that is how the company has survived. I have little chance to push or propensity because I will feel defeated already" DLTP04.

"At the same time, if I look at it from an organisational level, people make up an organisation. Organisations are driven by values, sets of vision, and mission statements. Often, most organisations have no clearly defined processes and codes of conduct" EOAP05.

The comment from participant (DLTP04) indicates that in an organisation where unethical behaviours are the norm, there is little an individual could do to initiate a culture change, especially if the organisation's survival is premised on such unethical behaviours embraced by members of the organisation. Participant (EOAP05) statements imply that organisations are driven by a set of norms, values and mission statements that constitute an integral part of the culture but are often not clearly defined in terms of members' codes of behaviour. Therefore, it is obvious that in an organisation where there is such an endemic culture of unethical misconduct or where there are no clear-cut boundaries on acceptable or unacceptable behaviour, this might have an antecedent effect on reporting behaviour.

"In a situation where they are not reporting things or expense items being wrongly classified as capital items, they kind of give you the wrong impression that the company is doing well until it gets to a point that they can't hide it anymore" CWAP03.

The participant's comment above showed that where the organisation lacks transparency in reporting culture, it may get to a point where it will become uncontrollable. Hence, some employees might like to disassociate themselves from such immoral activity and may whistle blow. Other participants' views are captured below.

"But again, it depends on the culture of the organisation. Is it a culture where things are done appropriately, or a culture where people see wrong and look away? The culture has a vital role to play in whether staff can freely report" YFOP24.

"The culture builds up based on the kind of people there. So, the culture is that if there are lots of bad eggs there, it depends on the level of people there, and that is what builds the culture of the business" WAOP22.

The comment from one participant above revealed the essence of sound ethical culture in enhancing employees' reporting behaviour, while the other emphasised that individual characteristics are integral to organisational culture. Therefore, the organisational members' characteristics beliefs and values will influence the overall business culture and behaviour.

The views expressed by the participants above align with the findings in the extant literature that indicate that organisational ethical culture is an antecedent factor of whistleblowing intentions (Oelrich, 2021; Park et al., 2020; Hwang et al., 2013). It is also consistent with the findings of Hwang et al. (2008), which found that organisational ethical culture can influence intentions to blow the whistle. Contextual organisational environment and culture may influence individual intentions to raise concerns (Portipiroon and Wongpreedee, 2021; Prusa, 2016).

Therefore, sound ethical culture is a prerequisite for good governance practice. This requires creating a clear set of norms, values and an egalitarian governance approach that includes change in management behaviours and attitudes, which is the focus of the next discussion.

5.1.3 Management Attitude

The second sub-category under organisational governance practices identified in this research is management attitude. Management attitude in this context refers to the values and characters that the organisational management personifies, which amplifies the overall image of the organisation.

Therefore, it is not an overstatement to argue that management attitude mirrors the true image of the organisation. An organisational culture is the creation of management through various practices, attitudes, policies, actions, and inactions. And this often helps to inculcate beliefs and mould members' overall behaviour. One key attribute in behavioural psychology is that people who work in a group could copy the behaviours of the managers, leaders or team leads.

The management's attitude can breed motivational attributes such as trust, confidence, sincerity, pessimism, resentment, and detachment amongst the organisational members. This is because organisational members are diverse in terms of beliefs, values, and personalities. The theory of planned behaviour argues that individual behaviours are built based on social consensus or the attitude or actions of others around them approve or disapprove (Owusu et al., 2020; Park and Blenkinsopp, 2009). Hence, this could influence behavioural intentions such as whistleblowing.

Moreover, organisational members might feel management's acquiescence to unethical misconduct and perception of complicit behaviour and intentions to report as a means of detaching themselves. This is because organisations may sometimes encourage unethical practices for short-term gains and to boost their corporate image. A good example of this is the case of the Japanese company Olympus, led by the CEO, Mr. Kikukawa, and his management team, which resulted in the famous whistleblowing incident (Woodford, 2012).

However, participants expressed the view that employees may be reluctant to raise concerns if they believe that the management hierarchy does not usually welcome such actions. They also opined that when people perceive that their superiors are averse to legitimate reporting and often resort to punishing legitimate concerns, it sends the wrong impression about management's attitude.

The study found that management attitude is an antecedent factor in intentions to raise concerns and is critical to how the employees perceive the ethical culture. In addition, the management attitude mirrors the ethics and culture of the organisation. These are reflected in the interviewed participants' statements and expressions below.

“So, management is the culture that everybody will follow; remember, everyone is an employee, and management has control over all the resources on behalf of the shareholders. So, if management is complicit in cajoling people to do things that are not proper, obviously management is at the centre of everything. I believe so. Take examples like Enron, where it was the corporate culture from the top; a case like Arthur Andersen shows that corporations are just legal constructs; it is the people behind them and management that create their culture" DLTP04.

“I think the environment does play a great influence in terms of fraud; the fraud environment encompasses not just the pay but the management attitude” BIOP02.

“Also, it has to emanate from the top management because top management needs to foster a culture of openness because, in many ways, what you are trying to do is rather than hide issues, try to understand what the problems are, where the problems occur, etc” FHJP06.

These statements imply that employees see management attitudes as a precursory ingredient in their intentions to report wrongdoing in an organisational setting. However, management's inability to highlight and live out this ethics culture through practises, policies, and actions, as well as support for subordinates, could send the opposite signal and constrain intentions for genuine concerns. Other views expressed by participants are detailed below.

“In the organisations I have worked with, in my travels, I have lived in seven countries across three different continents. You will see that when you give that voice within the organisation, management does not tolerate this, and you see it exemplified” JAAP09.

"Like when I speak to SMEs, I usually tell them that when they set up an organisation, they need to define the values and goals, and most of the values and culture we see in an organisation are always the founders' values. For example, Google's culture reflects the culture of the founders, Larry Page and co., and it reflects their values" MAMP12.

“The people at lower levels just assumed that is what it was and will not call it out for what it is; they just accept that is the way things are. That was just the norm in the organisation because the behaviour was condoned by the CEO. The CEO just noticed it and ignored it, and he also bullied people in other parts of the organisation to the point where we have an external facilitator coming into the part of the organisation that I am in. He was treating people in European organisations in the same way he is treating Indian employees” RJTP17.

The management attitude identified in this study centred around the management behaviours and how they send signals to the organisational employees about the ethical culture and what the expectations are for reporting responsibilities. Therefore, it is incumbent on the management to set the tone for the culture and values through their actions. However, this is not always the case, and this could be attributable to agency conflicts where the agent often focuses on maximising their interests at the expense of other stakeholders by glossing over unethical behaviours within the organisation in the guise of attaining strategic goals (Jensen and Meckling, 1976).

The attitude of management can ignite both compromise and discontent among organisational members, including employees. This is because organisations are made up of people with different perceptions, values, and beliefs who can interpret the attitudes of management in diverse ways. This agrees with social identity theorists who argued that behavioural differences in a group can be attributable to value and multiple identity conflicts within the in-group (Garcia and Dwyer, 2018; Hsu and Elsbach, 2013).

Therefore, organisational governance practices must epitomise an ethical reporting culture. The attitude of management that exemplifies good ethical behaviour may engender confidence in reporting wrongdoing. Management attitude has been associated with individual reporting intentions (Scheetz and Fogarty, 2019; Ugaddan and Park, 2019). The next section focuses on the tone of leadership, which is the third sub-category.

5.1.4 Leadership Tone.

Leadership tone has become common parlance in corporate governance circles. It is the behavioural attitude of leaders, how it influences the actions of others, and how it sets the tone for an ethical culture within the organisation. Setting the tone is imperative because it defines the organisation's character, beliefs, and values. The recognition that an organisation's upper management establishes and validates a certain ethical culture has been referred to as ‘tone at the top’ (Soltani, 2014). Hence, leadership tone could influence an individual's perception and instigate behavioural intentions such as blowing the whistle.

One of the key elements of organisational governance practice is the ethical culture. The culture sets the foundation for the common norms, beliefs and strategies that guide the actions of all members. The leadership team must set out the vision, goals and objectives of the organisation that encapsulate the culture and its core values and beliefs. Previous studies have highlighted leadership's role in shaping an organisation's ethical norms (Hechanova and Manaois, 2020). This implies that leaders have the responsibility of institutionalising and dictating the pattern of behaviour within their organisation.

Leaders set out the norms of behaviour and act as role models for what is acceptable behaviour within the organisation (Elkhwesky et al., 2022; Iwai et al. 2021). The leader's behaviour can set a standard because people always want to copy their role model's attitudes. When the leadership constantly amplifies their tone on acceptable and unacceptable behaviours, this is likely to engender trust and confidence in reporting responsibility among group members. As one participant puts it in a quote, "*I mean, everything starts and ends with the leader. If, as a leader, I have corrupt values, believe in corruption and dishonesty, and set up an organisation, that would reflect in the culture that I would condone".*

Leadership has the principal role of modelling, teaching, and reinforcing the behaviour and values that support the organisational culture. This is because employees usually look to them for cues to encourage appropriate behaviour (Sims and Brinkmann, 2003). In other words, leaders must "walk the talk". Leaders' primary messages about values and culture are sent through their actions. Sims and Brinkmann (2003) argued that the absence of a leadership tone is the most significant shortcoming demonstrated by Enron's leadership model. For instance, according to the values statement in Enron's Code of Ethics and its annual report, the company maintains a strong commitment to communication, respect, integrity, and excellence.

However, there is little evidence that supports management modelling of these values. For instance, while the first pillar of the values statement addresses an obligation to communicate, Sherron Watkins, as quoted from the hearing transcript, said*, "I continued to ask questions and seek answers primarily from former co-workers in the Global Finance Group or in the business units that had hedged assets with Raptor. I never heard reassuring explanations. I was not comfortable confronting either Mr. Skilling or Mr. Fastow with my concerns. To do so, I believe, would have been a job-terminating move (Sims and Brinkmann, 2003, p. 249).*

This study's findings indicate that all participants stressed the essence of the leadership tone and the crucial role of such a voice in their intentions to report. The participants also expressed that the leadership tone sends a message about ethical culture and behaviour as well as the expectations of management on internal reporting. The participants' expressions are captured in the statements and comments below.

“I have an example where I worked with two audit firms. I will not mention names. I noticed when I was doing the audit, that the CEO of our client engaged in some form of forgery with bank checks. I raised the matter with the audit firm. Interestingly, I was taken off that job involving the specific client even when I thought that should raise a red flag” DLTP04.

The statement from a participant (DLTP04) affirms the argument of a prior study that leadership is critical for shaping an organisation's ethical culture and integrity (Hechanova and Manaois, 2020). It is also consistent with the assertion that action speaks louder than words and that role modelling is a powerful tool for setting out an ethical culture or behaviour. Other participants’ views on the role of leadership tone are captured below.

“Leadership is one aspect of that. At the end of the day, leadership has a responsibility to enforce and train people. Also, models are important, like when you see a leader doing something, which is modelling and setting the tone. If there is no modelling and effectively setting the tone, other people are more likely to follow what the leader is doing. So, a good culture must start with leadership" STNP18.

“*The leaders must be honest; if they are not, how can they expect the employees to be? If people feel the manager is stealing, they may not care about anything. But if the manager has integrity and honesty, I will try to copy that personality” TWMP19*.

“Well, it is something I mentioned earlier: leaders need to be able to communicate. Where there is a need to be transparent, bold and flag things, leaders should be able to communicate that. Leaders should be able to emphasise that our rules, ethics, and morals are important. Also, leaders need to live these things out, not just talk about them without being seen to practise them. The essence of the CEO is all about the virtues or goals you set, communicate them daily, and live them out daily” ZOOP25.

The above comments from the study participants affirm the role of leadership tone in modelling behaviour including reporting attitude in an organisation. This is consistent with previous studies that reported favourable attitudes towards reporting and predicted intentions to report wrongdoing (Alleyne et al. 2018; Latan et al. 2018).

There is convincing evidence that participants expressed the view that knowing that the leadership is receptive to employees sharing concerns when they perceive any wrongdoing is an impetus to speak out. Scheetz and Fogarty (2019) observed that if an employee feels that the manager may react negatively or has in the past reacted negatively when concerns were raised, they may be less likely to report wrongdoing. This is because there are low expectations from the employees simply because the leadership is averse to a culture that encourages speaking out.

Therefore, for a good corporate governance culture, leaders must lead the way not only with their tone but also with exemplary behaviours. The findings of this thesis also indicate that employees view honesty and integrity as integral to good organisational governance practice. Leadership tone is pivotal in sending out messages within the group. However, this is not always the case because leaders have different mindsets and adopt distinctive styles based on their personal beliefs and attitudes towards corporate success (sustainability). Hence, the next section focuses on sustainability drive as an antecedent factor in reporting intentions.

5.1.5 Sustainability Drive

The fourth sub-category identified in this study is "sustainable drive. In this research context, a sustainability drive refers to actions aimed at protecting the organisation's economic outlook and survival. It is common to argue that an organisation's drive for sustainability will usually influence its strategies, behaviours, and how it conducts its business activities. The quest for survival and improvement in profitability can make organisational management put pressure on key business units and their leaders for performance improvement. This could result in indulgence in a series of unethical practices or fraudulent manipulations by the individuals concerned in complicity with the management hierarchy to meet those expectations. The drive for sustainable outcomes can bring about a culture that encourages unethical practices for short-term gains and a perception of management complicit that instigates intentions to report (Zhou and Liu, 2018).

The various high-profile accounting and corporate scandals such as Enron, WorldCom, Tesco, and Olympus were all testaments to the organisation's quest for a financial and sustainability outlook. Those scandals showed that organisations indulged in unethical practices such as share price manipulation, the use of off-balance sheet schemes to hide losses, and fraudulent acquisition schemes, all in a quest to deceive the public by appearing financially sustainable as a going concern. For example, Tesco was found to have overstated its half-yearly profit to the tune of £263 million and incorrectly booked payments from suppliers (Ferri Di Fabrizio, 2017). There is also the case of the Olympus Corporation, which was found to have created off-balance sheets for dubious acquisitions and merger schemes and hid losses to the tune of $1.7 billion (Woodford, 2012).

These were all to protect the organisation from any unfavourable financial outlook and any perception from external stakeholders and the investing public. The sentiment about the pressure to perform and achieve certain targets was shared by one of the research participants on the impact of incidents of organisational wrongdoing in the workplace, and this was reflected in the participant's statement, and I quote,

"When the pressure to undertake this event puts pressure on the staff, especially those in the supply chain, who might make bids or purchases that could lead to circumventing the procedure. Knowing that a supply chain person is ready to purchase items because of pressure from the operations manager without a proper bidding process is a breach of procedure," participant (JAAP09).

The participant went ahead to emphasise the action she will usually take to forestall such pressure resulting in unethical activity by raising concerns internally, and I quote,

"For me, if I have the operations manager close, I will speak to him/her to stop the procurement guy from burning himself. So, to protect the individual, I would make a report, but in a way that would be protective," participant (JAAP09).

The findings from this study showed that participants shared their views on how pressure to meet performance targets and drive for organisational sustainability can lead to wrongdoing and instigate intentions to raise concerns. These are shown in the comments and opinions below.

“Although you might be honest about the target, senior management will shut you down. This puts pressure on people to indulge in unethical practices in the banking

sector. Sometimes the management pressure makes people indulge in wrongdoings" OSIP16.

"From the organisational perspective, the sustainability of that organisation is important because we had several stories where there were fraudulent activities in the bank, and it was only two people who brought that bank under the long-term sustainability of the organisation. There might be negative news about the company that has an impact on the company itself; the share price might tumble, and because you are too loyal, you might want to keep silent, although you know it is happening" BIOP02.

The need to make a profit and protect the bottom line informed why organisations could indulge in unethical practices to achieve that objective, and this view was shared by one of the participants. The comment below is the perspective shared by a participant.

"So, in terms of trying to save them money, you might be doing something unethical, but everything still boils down to protecting the company in terms of protecting the revenue. So that is the main reason most companies engage in unethical behaviours" CWAP03.

Other participants identified organisational survival and the need to overcome business challenges. This may result in the general compromise of members and the notion that such would protect the organisation's interests. Such a scenario might not be acceptable to all members and may incite an intention to raise concerns. This aligns with studies that suggest that organisational ethical culture may influence intentions to blow the whistle among members (Verschuuren, 2020; Hechanova and Manaois, 2020). Other participants' views are captured in the statements below.

"Sometimes it is about survival too. When you have an organisation in a challenging economic environment, everybody wants to keep their job; psychologically, they become a gang of peacekeepers or criminals" DLTP04.

"If an organisation is working for clients, it is always profit-driven, so the key focus is on profit or hitting some margins. The pressure comes in, and the focus might be misplaced, no longer on customers but on profit" HSAP08.

The findings of this study showed that the participants were of the view that the pressure from management to meet certain expectations may lead to indulgence in unethical malpractices within the workgroup and can instigate intentions to blow the whistle.

This is consistent with the findings in the existing literature. For example, Schnatterly et al. (2018) claimed that organisational characteristics can increase pressure on management to perform, to the extent that the Chief Executive Officer believes that the best option is to engage in wrongdoing. Hence, this sort of pressure can instigate the intention of concerned employees to report. The next section focuses on ignoring concerns and the subsequent impact on reporting intentions.

5.1.6 Ignoring Concerns

The fifth subcategory under organisational governance practices is ignoring concerns. This is a situation where management intentionally or deliberately ignores the concerns of members who have concerns about unethical behaviour. Ignoring the concerns of members who attempt to speak out could give the impression that such behaviour is acceptable. Leaders create the culture and norms of an organisation and act as role models for others. Hence, when they are seen suppressing genuine concerns about unethical behaviours, it leaves an impression on the minds of the employees. Such actions are likely to impact their attitude towards reporting wrongdoing.

Ignoring concerns was revealed as a precursory (antecedent) factor in this thesis, implying that it has no direct impact on individual intentions to report wrongdoing. However, studies in the past have identified ignoring concerns as having a motivating or direct impact on intentions to blow the whistle (Hennequin, 2020; Zhou and Liu, 2018; Prusa, 2016).

Moreover, organisations are made up of diverse people with diverse beliefs, cultures, and values. Employees with strong ethical values are likely to experience ethical conflict (Kammeyer-Mueller, 2012), especially when they perceive incidents of wrongdoing and are unable to voice their concerns. A good example of this is the Olympus Corporation case, where concerns by Mr Woodford were ignored, suppressed, and resented, which led to whistleblowing (Prusa, 2016).

The study findings of this thesis indicate that most of the participants expressed their views on how ignoring concerns by the organisation fuels their perception of management's attitude about wrongdoing and influences their intentions to raise concerns. The participants' views are captured in the statements and comments below.

“And it is important that when somebody comes to you within the group to talk to you about something, there is a tendency to say, "Talk to me about what you have seen or has happened. You must take what someone has seen seriously rather than just dismissing it" RJTP17.

"There are much better ways of using whistle-blowing because whistle-blowing is quite often a reflection that something is amiss or being ignored. But if action is taken earlier, it is better than leaving it to fester, where you may not be able to undo it. If you believe there is a problem, get help and go and fix it. But there must be a stage where you have to say, "Hey, this is not happening; nobody is listening to me, and let’s go and try and whistle blow." OSBP14.

“Wrongdoing in an organisation becomes a problem if it is ongoing and nobody is ready to talk about it. But if the line manager takes it to the highest level and nothing is done, then one can whistle blow about it” POAP15.

The participants also expressed their opinion that being listened to gives them a sense of belonging. However, when their concerns are ignored, it instigates their intentions to speak out including external reporting. The views are captured in the statements below.

“Of course, internally you raise the issue, but if you see it being kept under the carpet, then you can go outside of that group” ZQDOP27.

“I will first flag it using the internal process, but if it is not getting anywhere, I will use the external process” VAIP21.

“Secondly, in a staff meeting where somebody feels that when they give suggestions, they are not taken seriously by someone else and ignoring them impacts the staff member's self-esteem and distress, the staff member has a duty, not an obligation, to report it” KCUP10.

The findings from this study show that when employees feel that their voices are being ignored or that concerns are not being taken seriously, they could feel disillusioned about the management attitude and, as such, could instigate an intent to report misconduct. The findings also show that participants believe that raising concerns is necessary for fixing problems identified, and ignoring such concerns impacts an individual's self-esteem and makes them feel less valued.

This is consistent with the reported case of Paul Moore, “the ex-head of Group Regulatory Risk at HBOS, whose job it was to oversee systems and controls, risk compliance and management at HBOS. It was his duty to warn the board of HBOS if the bank was taking excessive risks or lending too aggressively, and when he did raise concerns, they were ignored, reprimanded, and dismissed” (Lui, 2013, p. 199).

In this thesis, the participants are of the view that allowing internal concerns will sort things out before they degenerate into a bigger problem, but ignoring internal concerns could lead to external whistleblowing. Although, they opined that should be the last resort.

The next section discussed the second sub-theme (organisational governance systems) which focuses on the perceptions of employees about the systems, and how they might indirectly influence their reporting behaviours.

5.2 Organisational Governance Systems

Organisational governance systems in this context are the checks and balances that help reduce malpractice risks and ensure ethical compliance. Every organisation has systems in place for internal control mechanisms which are necessary for regulating ethical behaviours. Organisations' internal control systems and their ability to instil checks against unethical misconduct reflect the entity's ethical climate. For instance, if the internal control systems are insufficient to curb unethical malpractices, this may result in incidences of wrongdoing.

5.2.1 Internal Control Issues

Understanding the role of internal control measures as an integral part of an organisational governance system is imperative for good governance. For strong internal controls, an individual is not allowed to undertake and finish a process that involves different entry points in accounting. Segregating such duties will help detect wrong entries and invariably minimise incidents of fraudulent activities. In addition, staff rotation is another strategy adopted for monitoring and controlling an organisation. The weaknesses of internal control systems have been found to lead to accounting missteps, fraudulent activities, and whistleblowing (Ferri Di Fabrizio, 2017). Moreover, Zhang et al. (2009) observed that internal control positively regulates the relationship between moral judgment and intentions to blow the whistle.

This study argued that the internal control measure is part of the ethical behavioural model that could prevent the occurrence of misconduct. The findings identified internal control as an antecedent factor of reporting intention. In other words, it does not directly influence intentions to report but can lead to disaffection with the system of controls and instigate intentions to raise concerns.

Furthermore, the key role of internal control measures in an organisation is to provide an ethical framework to guide people's attitudes. Hence, the absence of strong checks and balances may result in the occurrence of unethical malpractices. Therefore, a strong internal control system is necessary for establishing an ethical culture that reinforces good ethical conduct amongst members.

A sound ethical culture is not enough; what makes it effective are the monitoring and control mechanisms that are put in place. This is expressed by one of the participants in this study, and I quote:

"Well, having a clear culture does not equal effective implementation of the culture. The fact that everybody knows about it is only half the story; the remaining part of the story is the monitoring and support mechanisms to make sure they are sustainable. It is the effectiveness of the implementation and the monitoring that complement the existence of those values and norms; they don't on their lead to good behaviour, unfortunately." Participant (KCUP10)

This statement reinforces not just the need for a strong internal control process but also the need to monitor and reassess the workability of the systems of control. The study findings indicate that participants are of the view that internal control is a necessity for a sustainable ethical culture. Findings also revealed that monitoring mechanisms will help curb incidents of unethical behaviour.

This is how the study captured the participants' views on internal control weakness as a precursor for reporting intentions in the statements below.

"When there is no rotation of staff, which is one reason companies rotate staff because if you make a mistake, it is not only fraud; sometimes people think it has to do with people stealing money from the company, but it is quite a fraud. There might be some wrong entries in the system, and perhaps no one sees them as wrong entries. Therefore, we will continue doing the same thing, hoping they will be able to cover their mistakes, which can also be construed as fraudulent and misconduct" BIOP02.

"For me, it is incumbent on the person to report concerns so that the issue can be tackled. It could be that people misunderstand, but the problem is that detecting abuse, especially in care settings, is difficult. For instance, years ago, I was doing an audit for a company called XYZ that looked after people with severe autism. Two carers were taking a client to Southend, and the carers were using service users' money to have good times" FJHP06.

The findings of this study show that a strong internal control procedure is anchored on setting codes and parameters about the process and ethical behaviours and regularly reinforcing these expectations. However, the absence of checks and balances within the group can create lapses, including corrupt and unethical behaviours, which can instigate intentions to raise concerns by those who feel morally obligated.

Other participants expressed their views on the essence of internal controls and its influence on reporting attitude which are captured in the comments below.

"When I was the controller for Sub-Saharan Africa, every quarter I sent reminders out to people with approval authority for entertainment. If we do not set the parameters, the dos and don'ts of entertainment, people could abuse the process, and it may become a culture" JAAP09.

"Even when the internal procedures are there, there is always a way around them. People will always find a loophole. Internal control could deter people only if they feel they could be caught" WOAP22.

"What I have observed in the organisations that I have been involved with is that people who practise impunity are usually those without subordinates who do it because they are not answerable to anybody" YFOP24.

The continued incidences of corporate fraud and major companies falling victim have increased attention to internal control in recent years (PwC, 2018). Both the 1992 UK Cadbury Code and the guidance of the Institute of Chartered Accountants in England and Wales (Turnbull Report) emphasised the essence of internal control systems as panaceas for curbing corporate fraud and misconduct (Ferri Di Fabrizio, 2017). Internal controls are needed to safeguard companies' resources and assets from unplanned departures that are less likely to occur (Scheetz and Fogarty, 2019). This is the work that the internal audit is tasked with ensuring that internal control mechanisms are workable.

This thesis identified strong internal controls as imperative and argues that their absence is precursory to intentions to report wrongdoing. Moreover, a lack of strong monitoring mechanisms and system weakness can present an opportunity for individuals with corrupt tendencies to engage in unethical behaviours, which can instigate intentions to blow the whistle. The next section focuses on opportunity as a sub-category under governance systems.

5.2.2 Opportunity

The second sub-category under the governance system is opportunity. Opportunity refers to the situation in which members of an organisation with corrupt tendencies engage in malpractices because of the lack of internal control procedures. This opportunity can also arise because people within a workgroup have unfettered or unsupervised access to the assets and resources of an organisation. For instance, if a single individual is assigned the responsibility of different accounting entries, such an individual can misuse the privilege to indulge in unethical behaviours. When no safeguards are in place, such can result in a culture of unethical behaviour. In this scenario, other members who witness the wrongful act may feel disaffected which could lead to intentions to report.

The study findings support this view, as participants expressed the opinion that a clear code of ethics or behaviour is necessary and that a lack of it could present an opportunity for people to misbehave, and I quote,

"So, when there is no proper internal control, it creates an opportunity for wrongdoing, and that is where corporate governance comes into play" (DLTP04).

The statement above implies that the weakness of the internal controls breeds unethical behaviours. This can instigate disaffection among those with strong moral latitude and intentions to raise concerns about unethical behaviour. Recruitment failures may bring people with different values and beliefs into the organisation, and some can seize the opportunity in the internal controls to indulge in practices that are inimical to the code of ethics and culture. Hence, this can incite members to speak out if they view such behaviours as morally repugnant to good corporate ethics.

The findings of this study show that inadequate internal codes of conduct or inherent systems of control can present an opportunity for members of an organisation to engage in acts of misconduct. This can, in turn, instigate intentions to report wrongdoing within the group. The participants share these concerns, and this is captured in the statements and comments below.

“Opportunity is about systematic controls; when the internal controls and processes are weak, then it provides an opportunity. For example, as an accountant and auditor, when you have items of inventory piling up, you are not making sales, and production is trying to keep costs low. Because of the quantity of inventory, it does not take time for people to begin to pilfer or steal the items of inventory. The same applies to cash; when there is too much cash, it creates opportunity if one person is in control or has access; and there is no segregation of duties" DLTP04.

“Looking at it and what I have experienced myself, a lot of times we choose to say the organisation allows such things to happen, which in effect is wrong. There will always be opportunities in the organisation, no matter how strong the internal controls are, because you do not have enough people within that environment. You trust one or two people to keep the lights on. But that is also an opportunity if one of the trusted people becomes tired or disgruntled. Misconduct might begin to thrive, although the procedures are there” JAAP09.

“*Either there is a lapse in society that human beings or organisations think they can take advantage of, or there is no rule or law that forbids them from exploiting it. Even though they know it is wrong, they take advantage of that” UPIP20.*

The findings of this thesis are similar to previous studies which revealed that observer skills and proximity to the perpetrators of unethical misconduct have an impact on reporting intentions in the workplace (Brown et al. 2016; Latan et al., 2016; Boyle et al., 2016). However, this study argues that opportunity is an antecedent variable. In other words, it has a remote influence on individuals’ intention to report wrongdoings. The study also revealed that weaknesses in internal controls and lack of monitoring mechanisms are forerunners of opportunities to indulge in unethical malpractices.

Participants also believe that having unsupervised access and limited internal controls could present people with bad characters with an opportunity to exploit the lapses by indulging in self-benefiting activities. Hence, opportunities to indulge in unethical misconduct can lead to the entrenchment of an unethical culture and could become a remote factor in raising concerns.

The next section discusses organisational governance processes as an antecedent factor of reporting intentions. The findings will focus on the perceptions of the employees about ethical reporting processes and channels and how they could influence perceptions of unacceptable behaviours and instigate reporting behaviour.

5.3 Organisational Governance Processes

In this study context, governance processes represent the various frameworks and ethics lines of reporting that capture the culture that may encourage or discourage reporting behaviours. Organisational culture incorporates the beliefs and basic assumptions underlying the policy frameworks supporting organisational whistleblowing (Watts and Buckley, 2017). Organisational culture has an important impact on moral reasoning and how individuals behave in an organisation. For example, a toxic organisational environment might breed a feeling of disaffection about the culture and the governance process. This may instigate intentions to report among those who see themselves as moral agents within the organisation.

This study revealed that an inadequate ethics framework or ethics line of reporting had an antecedent (remote) effect on reporting behaviour. In other words, weak or inadequate ethical procedures could fuel a feeling of disaffection and instigate intentions to raise concerns about the group's unethical behaviour. However, several studies have reported the impact of the organisational environment such as reporting framework or channels, and the processes of communicating concerns on whistleblowing intentions (Latan et al., 2019; Fleming et al., 2018; Francalanza and Buttigieg, 2016; Lowe et al. 2015; Berry, 2004; Kennan, 2000).

5.3.1 Reporting Framework

Therefore, having a strong legal framework for ethical procedures in an organisation may influence the employees' reporting attitudes. Olesen et al. (2019) argued that the extent of the policies and frameworks in an organisation influences the employee's intention to report. Strong policy procedure is considered part of a responsible ethical culture associated with positive reporting behaviours (Alleyne et al. 2016).

More so, the continued incidence of corporate failures and scandals has brought to the fore the need for strong whistleblowing policies and frameworks. This is because whistleblowing has become an integral part of corporate reporting and information systems. Whistle-blowers play a crucial role in disclosing information about corruption and abuses in government and corporations (Kenny and Munro, 2023). Whistle-blowers as insiders, have better information to stop corporate wrongdoing (Rapp et al. 2010), and their activism in revealing information can help bring radical systemic governance change (Weiskopf, 2023; Kenny and Bushnell, 2020). Hence, an ethical environment that promotes reporting incidents of wrongdoing is imperative and could serve as a deterrent to corporate malfeasance (Robina-Ramirez, 2020; Fisher et al. 2000).

The financial crisis of 2007–2009 revealed both regulatory failures and corporate governance problems in the UK (Lui, 2017). The UK Public Interest Disclosure Act (PIDA) of 1998 is said to be weak and does not encourage whistleblowing (Lewis, 2017). The framework does not have a mandatory requirement for corporate whistleblowing policies (Lewis, 2017). For instance, a 2009 report by Public Concern at Work showed that only 38% of employers in the UK had whistleblowing policies in place (Lui, 2017). Hence, incorporating an ethical reporting line might enhance employees’ reporting attitudes.

The study participants are of the view that a strong reporting framework and enforcement is necessary to encourage people to report incidents of wrongdoing, and this is captured in this statement by a participant.

"My *personal view is that it depends on which part of the world you are in and if there is the necessary government framework in place for you to report, and if I know the government agency will act and investigate and bring the culprit organisation to book and make sure the wrong stops. But the key thing that will stop me is the government framework that deals with such things; if it is not there, there is no need to make such a report" (AOCP01).*

Other views from interviewed participants suggested that whistleblowing is a safeguard against misconduct and that having a clear reporting framework is a prerequisite for raising concerns. Their views are highlighted below:

“A strong whistleblowing policy and reporting line, I believe, is the right way to go. I feel that organisations that are thriving well are the ones that have good reporting channels in place, and those that are not thriving well are the ones that do not have good processes in place” EOAP05.

“What we try to do is make sure there is an effective reporting mechanism so if there is misconduct, it can be detected early. I have oversight of a whistleblowing hotline. For myself, I act to ensure that if people do report, the report is taken seriously and that the company responds and protects them” FJHP06.

The whistleblowing framework is an important mechanism that ensures people can raise concerns internally. However, if there are no appropriate channels to report, employees may feel concerned. The Ethics line provides an avenue to escalate issues of concern, as captured in the participants' comments.

“Yeah, once the policies are there, it puts a guide; this is how we are structured, this is how we do business. When the rules are clear, wrong, or right becomes definite, but that does not mean it is not being discussed along the corridors; so, having a system where these discussions along the corridors could be escalated is why we have ethics lines of reporting” JAAP09.

“Again, the board needs to see that the whistleblowing policy is clear and understood, both top-down and bottom-up; the issue is, if there is a process, do they report formally, and is that taken seriously by the employer?” LRJP11.

Management has the responsibility to create and reinforce the group’s ethical culture. Hence, a culture that incorporates internal mechanisms or policies that enable individuals to raise concerns is helpful for good governance. This is how some interviewed participants put it:

“Then there is the issue of whistleblowing; if a member of staff is not happy with what is going on, they have the right. Every organisation has whistle-blowing policies. They

should have robust whistleblowing policies and procedures. And it must come from the top; they must practise what they preach" POAP15.

"These are the structures; we must create a culture so people can speak up. I think colleagues within the network will not want them to get into trouble because they know the consequences of bad decisions. They usually have a conversation with them and may give leaders a nudge about it" ZPNP26.

The study findings align with past empirical studies that found that organisational ethical culture influences whistleblowing intentions (Portipiroon and Wongpreedee, 2021; Verschuuren, 2020; Lavena, 2016; Zakaria, 2015). The availability of a reporting framework is not enough to encourage people to raise concerns. Individuals with concerns might feel that their identities may not be protected, which might affect their willingness to speak out. Hence, the next section focuses on the anonymity of reporting channels as an antecedent factor.

5.3.2 Anonymous Channel

This is the second sub-category under the organisational governance process. An anonymous channel of reporting is a scenario that allows the protection of the identity of the witness from the perpetrator but is only known to the entity investigating the concerns. The issue of anonymous reporting channels has been of interest in the extant literature on corporate reporting. Hence, most frameworks in the US and UK include requirements for public companies to maintain anonymous channels for witnesses to report questionable practices (Gao and Brink, 2017).

The use of anonymous channels in an organisation might improve the confidence of individuals in the workplace to raise concerns. Speaking out in the workplace is usually associated with consequences and attribution. Hence, those who feel threatened may not feel comfortable raising concerns without the assurance of anonymity. The several aspects of reporting channels and their impact on reporting intentions have elicited important questions in empirical research (Gao and Brink, 2017). This includes anonymous and non-anonymous reporting and whether intentions differ between internal and external reporting channels.

Several studies in the past have reported the impact of anonymous channels on whistleblowing intentions in the work environment (Alleyne et al. 2017; Johansson and Carey, 2016; Zhang et al. 2013; Pope and Lee, 2013). For example, Kaplan and Schultz (2007) found that the existence of anonymous channels reduces the likelihood of reporting to non-anonymous channels. Other studies indicated individuals' intention to report is higher in anonymous reporting than in non-anonymous reporting (Kaplan, Pany, Samuels, and Zhang, 2012). This is important because people are more likely to report when they have a protected identity and less likely to feel their actions will affect their jobs and relationships with others.

The study findings revealed that interviewed participants opined the essence of anonymous channels on their confidence to raise concerns within the group, and their comments are captured below:

“Yes, where an individual feels threatened and needs cover, the individual would raise concerns anonymously. The bottom line is that if you have a strong voice and access to making the information known anonymously, that should not be a problem” JAAP09.

“It is also necessary that people feel obliged or confident to raise a red flag when they see anything wrong, have a clear process that communicates how to do that, and make sure they remain anonymous” LRJP11.

“Secondly, there must be a way to report anonymously without being identified. If the people at the top are honest and have put a system in place where you can report anonymously” POAP15.

"It does, and the ability to report anonymously is critical for more junior staff because they do not have that network of support. They are afraid of accusing someone in the management chain of bad behaviour, so an independent rule where they can report anonymously is vitally important” RJTP17.

The leadership is responsible for creating a culture that sets ethical boundaries on behaviours (Sims and Brinkman, 2003). This includes anonymised reporting channels or confidential hotlines. Such protected reporting channels are likely to impact the participants' intentions to raise concerns, as captured in the two interviewed participants’ expressions below.

“Leaders must create an enabling environment where people can feel confident to go to the manager and report incidents of wrongdoing, knowing that their confidentiality will be preserved” TWMP19.

“It is up to companies to create an environment where reporting is open and put things in place where people can easily share their concerns using a whistleblowing line with their anonymity protected” VAIP21.

The findings of this study show that incorporating anonymous whistleblowing channels as part of the ethical framework can increase the confidence and trust of the employees in the reporting process. This is consistent with previous research findings that reported the influence of anonymous channels on whistleblowing intentions (Chen, 2019; Curtis and Taylor, 2009).

This thesis argues that the ethics line of reporting with protected confidentiality will increase the chances of employees reporting organisational wrongdoing. However, when there are concerns regarding safety or fear of reprisal, those who perceive wrongdoing are more likely to withhold their concerns.

However, there are still concerns about the abuse of anonymity clauses by people in high authority and how that could affect trust in confidential channels. One participant mentioned the case of Barclays Chief Executive, who tried to unmask a whistleblower's identity. Although the CEO was reprimanded for such an intrusive action, the participant still expressed doubts about the workability of the anonymous channels. Hence, appropriate internal and external regulations may be required. The next section focused on regulation as an antecedent factor.

5.3.3 Regulation

Regulation is the last sub-category under antecedent factors of reporting intentions. Regulation refers to any form of rule backed by the instrument of the state that helps to modify both individual and corporate behaviours. Organisations are likely to conduct themselves more responsibly when there is a strict code of conduct, and sanction when breaches occur. However, regulation is not a one-fix solution because people will always find wiggle room to circumvent the system. Hence, a framework to curb excessive, irresponsible corporate behaviour and protect people who raise concerns against unethical misconduct is imperative.

More so, the negative impacts often associated with the aftermath of corporate collapses and scandals (e.g., Enron, WorldCom, Toshiba, Tyco International, and Tesco) underscore the need for strong regulations (Hoffman and Schwartz, 2015; Ferri Di Fabrizio, 2017). There have been both national and global efforts towards offering protection to whistle-blowers and strengthening governance practices through different established frameworks: SOX (2002) in the U.S., PIDA 1998 in the UK, the Parliamentary Assembly of the Council of Europe (PACE (2015), Transparency International (TI) (2013), UK Corporate Governance Code (2018), and others. However, there is little evidence of the efficacy of these frameworks, according to Lewis (2017).

Strong regulation serves as a stimulus for employees' voices in the workplace. The key role of whistleblowing in enhancing corporate transparency and accountability has been highlighted (Butler et al. 2020). The key ingredient of the Sarbanes-Oxley Act of 2002 is to give protection to whistle-blowers through recommendations of civil and criminal channels (Lui, 2013). The UK (1998) PIDA Act, the (2018) UK Corporate Governance Code, and associated reviews were also aimed at regulating and improving whistleblowing.

According to Public Concern at Work, (PCaW), "regulations should promote the role of and protection for employees blowing the whistle internally, to them as regulators and beyond, as a means to encourage and help responsible employees to (1) establish effective internal compliance systems and (2) adopt open and constructive relationships with them as regulators" (Lui, 2013, p. 207).

The importance of having effective mechanisms in place for protecting whistleblowers cannot be understated. According to a report by the Committee on Legal Affairs and Human Rights of the Council of Europe in 2009, because of a lack of positive reporting culture, in many European countries, the whistle-blower is often seen as a traitor or likened to a police informer and this approach is detrimental to the society (PACE, 2009).

Therefore, strong regulatory mechanisms will engender the trust and confidence of organisational employees to speak out against wrongdoings. Also, both internal and external enforcement approaches may be helpful for compliance purposes. At best, this study proposes that the current Corporate Governance Code and other regulatory frameworks in the UK should be made mandatory. In addition, criminalising noncompliance may boost confidence and protection for raising concerns in the workplace. The findings of this study indicate that the current laws and regulations have some loopholes that provide wiggle room for organisations to exploit, as one participant put it thus:

"The *essence of making a new law or legislation is to guard against certain things, but they always give some wriggle room; they are exploiting the loopholes within the frameworks of the guidelines or principles." CWAP03.*

Oftentimes, employees go through a tortious process to prove their concerns when it involves a legal process such as court proceedings. The current frameworks are limited in the protection offered to those who raise concerns about organisational wrongdoing. The PIDA Act (1998) offers protection for internal disclosures within the organisation, but wider disclosures to external bodies are more difficult (Lui, 2013). This thesis argues that a rigorous judicial process for whistle-blowers to prove allegations of wrongdoing may constrain intentions to report unethical behaviours. This is what one of the study participants said:

"If one must go through a tortious process on this, it is a problem. The law needs to be beefed up to increase the level of obligation and bridge the gap between law and ethical judgment" DLTP04.

Whistleblowing is an important source of information for uncovering wrongdoing in an organisation (Loyen and Vandekerckhove, 2018). However, people might be deterred from raising concerns if they do not trust the internal system in place. Internal recipients, such as supervisors, may be more inclined to cover or ignore concerns. Hence, external agencies are considered crucial and effective for ending organisational wrongdoing (Moberly, 2014). The interviewed participants shared their views on the importance of external regulatory bodies and their impact on raising concerns as captured below.

"Also, we need to ensure the employees are allowed to follow up with the regulator. In care homes, it should be the CQC. They should have the right to the regulator, the same as FCA" FJHP06.

"Fortunately, we have regulatory bodies that regulate some of these big companies. They are the ones that, when things are flagged up, slap the wrists of these companies, and say, "No, you don't have to continue doing that if it is brought to their attention. So, the regulatory bodies are the ones that keep these companies in check to stop the irregularities"GPOP07.

The whistleblowing and governance frameworks such as UK Corporate Governance Code (2018), and PIDA Act (1998) require only compliance by the companies. The protections they offer to would-be whistleblowers are not absolute. Hence, such regulatory frameworks can better be described as mere dress rehearsal, or beautifully framed policies meant to satisfy the requirements of the law. This is how one participant framed his view on regulation:

“To be honest, policies and procedures are just the context of beautifully framed words, but sometimes they are just to satisfy the regulators. Policies and procedures are just stereotypes and routine documents to satisfy the requirements of regulators and agencies” TWMP19.

The findings of this thesis agree on the imperative of external regulatory interventions that would guard against irresponsible organisational behaviours. The thesis also observed that if the reporting procedures are weak in protecting individuals who raise concerns, organisations might exploit such weaknesses. Hence, employees may be discouraged from reporting because of the associated repercussions. The findings agree with Lewis (2017), who argued that there is little evidence of the efficacy of the current frameworks. The argument is that the regulatory framework such as PIDA (1998) offers limited protection and does not encourage whistleblowing. The PIDA does not require that organisations or employers have in place whistleblowing policies (Lui, 2018).

Other limitations identified in the UK whistleblowing statutes are limited protection for reporting to the media; protection is denied in bad faith; and public employees receive greater protection than those in the private sector (Miceli et al. 2008; Miceli et al. 2009). Hence, this thesis argues that strong mechanisms that integrate individual access to external reporting agencies and make such requirements mandatory may be necessary for increased reporting intentions.

Moreover, it is now obvious that a paradigm shift is needed in the regulation and implementation of organisational whistleblowing policies and legislation and what they encompass. Consistent with this view, Devine (2015, 2016) stressed that it is not a question of whether whistleblowing legislation is needed, but rather what key aspects such legislation must encompass. The growing number of countries with regulatory frameworks indicates that emerging policy questions for the next decade will be to identify the best institutional framework for whistleblowing implementation (see, Council of Europe, 2014; European Commission, 2018). Hence, I believe, based on the findings of this thesis, that it is time for regulatory and policy changes to enhance employees' protection and subsequently intentions to report organisational wrongdoing. The factors that motivate or constrain the employees' intentions to report wrongdoing will be the focus of the next chapter.

5.4 Chapter Summary

This chapter explored the antecedent components of reporting intent that is precursory and fundamental in igniting worries about unethical acts. In the chapter, the antecedent elements were analysed in terms of the governance practices, systems, and procedures that represent the organisation's overall ethical environment as influenced by management and leadership attitudes. The organisation's culture was the major determinant of an organisation's ethics and underlying ideas, values, and behaviours—as well as how they can affect members' perceptions and behaviours, including raising concerns.

The chapter discussed how management and leadership serve as the organisation's conscience when it comes to ethics and culture and how their attitudes and behaviours reflect the organisation's broader ethical culture. The primary influences on organisational behaviour, including views towards right and wrong or perceptions, were found to be management and leadership attitudes. This is because followers always view their leaders as role models and emulate both their exemplified and amplified behaviours. Thus, this has the potential to affect the group's or individual attitude towards speaking up when norm compliance is required.

The chapter also covers how the desire for organisational sustainability and the need to perform could influence the cultural disposition of the organisation. When members who feel concerned are consistently neglected or ignored, it can lead to pervasive ethical practices in the pursuit of achieving preset aims and objectives and could remotely instigate intentions to raise concerns. According to some, the desire for long-term success and the disposition to dismiss legitimate worries might influence how members see the group's ethical behaviour and influence reporting behaviours.

The discussion also covered organisational governance systems, lack of internal controls, and other factors that can lead to unethical behaviour and inspire reporting intent. The fundamentals of the internal reporting system and other ethics-related lines of reporting, which guarantee confidentiality and provide protection for people who voice concerns were covered. The focus of the discussion was on how employees perceive expressing concerns and how the issues around confidentiality and identity protection influence reporting behaviours.

Additionally, this chapter noted that the current standards of practice have limits and that external regulatory mechanisms are crucial for preventing unethical behaviour. Whistleblowing is a vital component of corporate information disclosures for good governance. Hence, it is crucial to understand the elements that influence or limit individuals' intentions to report unethical behaviour. This will be covered in further detail in chapters 6A and B.

CHAPTER SIX (A): MOTIVATORS AND DEMOTIVATORS

The previous chapter looked at the antecedent factors of reporting intentions and the sub-themes. Chapter 6 of this thesis will be divided into two; Parts A and B and will focus on the second theme of the study “Motivators and Demotivators” shown in Figure 4.6 of this thesis. The order of discussions will be as follows: The first two sub-themes, enabling environment, and organisational justice and equity will be discussed in chapter 6 (Part A) of this thesis. The third and fourth sub-themes, individual ethical dimension, and personal circumstances and emotions will be the focus of chapter 6 (Part B). At the end of Chapter 6 (Part and B), research questions 1 and 2 of this study will have been addressed.

Motivators and demotivators in this context consist of individual, group, and situational variables that participants identified as capable of influencing or limiting their intentions to raise concerns. As such, Chapter Six (Parts A & B) will expand on the second theme, which focuses on the factors that could motivate or limit employees’ reporting intentions when conformity or loyalty is required. It is imperative to understand the factors that influence organisational members to raise concerns when they perceive incidents of wrongdoing. This is because of information disclosures' vital role in organisational governance. The next section discusses the enabling environment in detail.

6a.1 Enabling Environment.

Information and communication are key to meeting stakeholders’ expectations in today's corporate environment. An enabling environment that ensures that all voices are heard is a precondition for achieving such expectations in any organisation. Information asymmetry associated with agency problems (Jensen and Meckling, 1976) is a key contributor to a series of accounting frauds and scandals that have bedevilled the corporate world in recent years. Whistleblowing is an important governance mechanism that can limit information asymmetry and deter organisational wrongdoing (Butler et al. 2020). However, its absence in the organisational environment has costs and consequences (Ahmad et al., 2014).

An enabling environment that respects and supports the voices of organisational members can be described as a subset of its ethical climate. Ethical climate captures the organisational identity and behaviours, addresses ethical concerns, and promotes employees' reporting attitudes (Portipiroon and Wongpreedee, 2021; Barnett and Vaicys, 2000). An enabling environment involves the necessary processes and includes a management attitude that supports and amplifies members' concerns.

When management sets the tone for an organisational culture, it sends a strong message to employees and influences their thoughts and behaviours. In other words, an ethical climate can instigate behavioural intentions, including adherence to rules and norms. This tendency can instil confidence and make people feel comfortable raising concerns.

Previous studies have argued that environmental factors such as organisational support, management responsiveness, and ethical climate predict whistleblowing intentions (Portipiroon, and Wongpreede, 2021; Gupta et al., 2017; Alleyne et al. 2013). This study agrees that ethical climate and management attitude can influence intentions to report wrongdoing. However, it also identified culture and management attitude as antecedent variables.

Hence, this study, argues that an enabling environment is a critical factor that could influence individuals' intentions to blow the whistle or constrain them from raising concerns. This is consistent with the opinions expressed by the interviewed participants. These views are captured by comments and quotes from most of the participants:

"Well, I need to feel safe and have an enabling environment to report; of course, when people have a sense of belonging to a group and have the confidence to report, there has to be an enabling environment" JAAP09.

"It is the senior management's duty, but the board must ensure the management is doing it. It is also about companies' success and long-term value; effective risk management hinges on being able to make sure everyone understands and is aware of risks, people's risks, and wrongdoing. It is also necessary that people feel obliged or confident to raise a red flag when they see anything wrong" LRJP11.

“Not necessarily people on your team, but people should be able to talk to the boss. A strong leader must be able to say, "Hey, I’m your boss. Tell me what I am doing wrong. How do you view me?" OSBP14.

“The senior management, right from the top, should give assurance to their staff. They should tell them that if they notice anything going wrong, do not be afraid; feel free to report it, and it will be corrected” POAP15.

The findings suggest that participants believe that a culture that provides an enabling environment can influence intentions to report wrongdoing and that management has a role in creating such an environment. The participants argued on the imperative of creating an environment that allows individuals to speak out against unethical activities without any form of intimidation. This finding reinforces Lavena's (2016) argument that an environment that is open and respectful to the voices of employees impacts their reporting behaviours.

Hence, an enabling environment is critical for sharing concerns within the organisation. Its absence will be a deterrent to people’s ability to report misconduct or pervasive irresponsible behaviour. However, reporting incidents of bad behaviour in an organisation requires an enabling environment and the support of others within the group.

Prior research studies suggest that subjective norms and social consensus, or influence, affect an individual's reporting intentions (Park and Blenkinsopp, 2009; Buchan, 2005). This is consistent with the theory of planned behaviour (Ajzen, 1991), and the social identity theory (Tajfel, 1979). In other words, people's engagement in a particular behaviour might be due to their interpretation and the social influence of others around them. Hence, the next section focuses on the influence of co-workers and how such association could motivate or constrain an individual’s reporting behaviour.

6a.1.1 Collegiate Support and Influence

Collegiate support and influence are sub-categories under the enabling environment sub-theme that focus on the influence of co-workers in raising concerns. The social factors that influence whistleblowing intentions include peer support, supportive communication from group members, social confrontation, and receptivity to the intended action (Nicholls, 2021).

The workplace environment is a social space with individuals of different orientations and mindsets. Individuals within a social network may operate under a group mindset based on common norms, beliefs, and values. People within a common social space can be influenced by group sentiments and may seek the opinion of others, and assess the impact when raising concerns (Bergemann, and Aven, 2023; Anvari et al. 2019). In other words, social influence predicts whistleblowing intention. For example, the feeling that a colleague could be hurt if their wrongdoing is reported was found to lower employees' intentions to blow the whistle (More and McAuliffe, 2010).

Intention to blow the whistle is an attitudinal construct that is subjectively rational in the decision process (Alleyne et al., 2017; Park and Blenkinsopp, 2009), which involves subjective evaluation of the consequences and impacts. People who engage in such behaviour will evaluate the impact on others, the organisation, and how others may approve or disapprove of such actions. Therefore, the attitude of co-workers or colleagues may influence their decision to raise concerns. People may refrain from raising concerns if they feel their colleagues are not receptive to their intended actions. For instance, one participant expressed his view on group influence:

"*I will not just walk alone naked; that is where group dynamics come in; they will influence my initial thoughts or views; this is where influence comes in." (DLTP04)*

The statement above affirms that colleagues or collective mindset is a critical factor that could influence or constrain employees’ reporting intentions. In other words, the need to conform to common norms or protect other members' interests might influence individuals’ reporting attitudes in the workplace environment. Moreover, the influence of co-workers may elicit what Hirschman (1970), cited in Hennequin (2020, p. 806), described as "silence or blue code" or "mum effect". This represents scenarios where people remain silent to maintain loyalty or for fear of social exclusion.

In this thesis, findings show that group association and influence can affect an individual's ability to report concerns about unethical misconduct. The statements below capture the views of the participants interviewed:

“Yeah, what makes an organisation is a group of people, and so if you have identified yourself very closely with colleagues at work and have developed a strong network of friendship, then it becomes very difficult for you to report fraudulent activity because of the strong bond you have built. The collegiate and attachment you have” BIOP02.

“It is a tricky but incredibly good question. We are in a situation where the organisation is doing something wrong, and you see that wrong and choose to be silent because you want to be part of that organisation. This is the kind of situation where the organisation is doing something horrible, and you would not like to say anything about it because you are loyal to it. We see this playing out in politics every day, especially in America, where you see individuals loyal to a particular person even when the person is wrong from a moral perspective. But they will not say anything because of their strong allegiance to the individual” HSAP08.

In the workplace, people build strong relationships with members of their group or team. This can have an impact on people’s attitudes, including group attitudes that are inimical to the public interest, such as misconduct and fraud. Previous studies have shown that there is a relationship between whistleblowing intentions and group cohesion or attachment (Bergemann and Aven, 2023; Nicholls, 2021; Anvari et al. 2019). Some of the studies indicate that group cohesion is positively associated with whistleblowing intention (Alleyne et al. 2019; Latan et al. 2018).

This thesis argues that collegiate support and influence impact individual whistleblowing behaviour as captured in the comments from the interviewed participants below:

“Yes, it is powerful, and there is a theory that supports that. Group alliances are immensely powerful. A colleague reporting another one could be seen as betrayal because they need their allegiance or loyalty to the group membership, which is usually formed subconsciously. For example, we heard about a group of Asian men using English girls, and because they came from one group, it enabled them to

perpetuate such acts unnoticed for a long time because they were loyal to the group" KCUP10.

"Our behaviour tends to conform to the group we are in. A group has a role to play when there is a perception of wrongdoing. People might support a member when they engage in wrongdoing. For example, if a group supports a group member and says, "Hey, it's the right thing to report," but if they say, "Don't report, it will put the specific member into fear" MAMP12.

"I think colleagues' influence is huge because if you build relationships with people in the group, and not all relationships are successful, you have some people with whom you have a very strong relationship of trust, in small organisations, you see where management teams hang out together; they are not just a gang of executives; they go out and socialise together. I have also seen non-executive directors join that party. That kind of relationship can constrain speaking out" RJTP17.

As expressed by the participants above, individuals within a group might tend to ignore or overlook group malfeasance because of the need to conform to the expectations of the members based on their subjective evaluation of impacts and consequences. This is consistent with the theory of planned behaviour, which argues that an individual's intention towards a certain behaviour is informed by three factors: attitude, subjective norms, and perceived behavioural control (Ajzen, 1991). Hence, intentions to blow the whistle or remain silent may be influenced by the opinions, pressures and values people attach to the relationships of others within their social circle.

Individuals in a work environment may sometimes become emotionally attached to the group, and such a relationship can blur their rational thinking when wrongs are committed. This is consistent with the argument that an individual's subjective norms can influence their attitude towards a particular behaviour to satisfy those around them (Owusu et al., 2020). Such a relationship can influence people to refrain from whistleblowing amid wrongdoing to protect their colleagues or friends. This is given credence by the findings from the participant below, which indicate:

"Yeah, well, it is difficult because if you feel emotionally attached to someone, especially someone you are friendly with, I can imagine it is difficult to raise concerns

about them. There is a phenomenon of tribalism, which is a kind of natural human instinct that occurs when you become entrenched in a group. And you might tend to overlook bad things in your group—that's loyalty and tribalism—and be more likely to criticise other groups" STNP18.

"As human beings, we are always going to have that. People will always want to look after their friends, which is human nature. Yes, it could easily influence people without you knowing" VAIP21.

These findings align with previous research studies that found that social and subjective norms influence intentions to report wrongdoings (Latan et al. 2018; McGlynn and Richardson, 2014; Richardson et al., 2012). Moreover, the findings in this study indicate that social factors such as association, attachment, and group mindset are critical factors that could influence attitudes towards reporting concerns in the workplace (Chen et al. 2017).

Therefore, how people relate to others within their group and the considerations they give to the impact on group members and the organisation will influence their reporting attitude amid wrongdoing. In addition, management disposition can influence people's attitudes towards raising concerns. Hence, the next section discusses management disposition as a motivator or demotivator of reporting intention.

6a.1.2 Management Disposition.

Management disposition is the third sub-category within the enabling environment. Management disposition focuses on the inclinations or reactions of the management on issues of concern in the workplace and how they influence the reporting attitude of employees. Organisational management is the organisation's conscience, and its actions or inactions are key determinants of the organisation's outcomes in terms of ethics, values, and behaviours. For example, if management adopts a proactive style in raising concerns and makes it a duty, such an attitude may encourage people to speak out against wrongdoings because they believe management values their opinion.

However, suppose the management's reactions are seen to undermine the processes and procedures or punish genuine concerns rather than support them. In that case, such disposition may subdue genuine concerns for obvious reasons. Scheetz and Fogarty (2019) stressed that people were less intent on blowing the whistle when they perceived that the manager might react negatively or have reacted negatively. Hence, this study argues for the critical role of management disposition on intentions to report wrongdoing in the workplace. Below are some comments and quotes from the interviewed participants that buttress the arguments above.

"But a leader who does not understand or set out the processes does not give the staff confidence to report. Well, co-workers mirror the behaviour of the managers. If a manager does not encourage transparency and make people feel safe, staff may not exercise their responsibility to report wrongdoing by co-workers" KCUP10.

"Also, being seen to value opinions and take those opinions forward is required. Also, for managers to be seen as meaning what they say, it starts with trivial things, and managers must be more proactive in gathering the thoughts of people and actively acting on those opinions" RJTP17.

"I think management needs to encourage reporting of such behaviour, or perhaps the mistakes that the employee has made, rather than punishing an individual because they raise issues" BIOP02.

"In ZYX, because my reporting is to the board of directors, sometimes I could bring problems and issues to the management. Hopefully, the management always listens. Also, top management must be aware of the type of whistleblowing reports received without attempting to undermine the person but to understand the real causes and their commonality" FJHP06.

Based on the opinions of the interviewed participants expressed above, this study argues that when employees feel that management listens and is positively disposed to people raising concerns about unethical behaviour, they are more likely to come forward with concerns. This is because they feel that their voices are valued and respected, and management supports their actions. I believe that management support for employees' voices will promote reporting concerns within the organisation.

In addition, management must lead by example by constantly highlighting values and addressing bad behaviours. Apart from leading by example, organisations should set a clear strategy for ethical reporting. Management must create a culture that supports individuals in the workplace to report concerns is a prerequisite for good governance. Hence, management reactions to bad behaviour and inclinations to how reports about unethical behaviour are treated provide clues to employees' desirability.

The findings from this study align with the claims above and are captured in the following expressions from the interviewed participants below:

“When you look at the organisations, you see that the policies regarding zero tolerance for misconduct; any organisation that has it in writing and exemplified at work will see, to a large degree, a sense of conformity within the organisation” JAAP09.

“There must be a strategy in place, transparency, and the staff need to be reassured that if they are not comfortable with anything before it gets to whistleblowing, please let us know first. If it is addressed from the top and the senior management is honest about it, reporting wrongdoing will not bring fear to any member of staff” POAP15.

Previous research in the extant literature has established that management and supervisory support influences employees’ reporting behaviours (Iwai et al. 2021; Tudu, 2021; Latan et al., 2016). This thesis posits that management disposition or reactions to ethical events can influence the employees' reporting behaviour positively or negatively. Below is a statement by one participant on the impact of management disposition on reporting wrongdoing as captured in this study.

"When you have a leader encouraging staff to whistle blow whenever they see wrongdoing, making it clear to them that there are not going to be any consequences for doing so, In fact, if you have a leader who is transparent and honest in what he does and makes himself clear to everyone on what he stands for, obviously there will be fewer issues with staff defaulting" UPIP20.

The case of Enron is a clear example of leadership and management's disposition and how they give cues to the employees on appropriate behaviour. The mantra in Enron about unethical wrongdoing is playing the ostrich or pretending to see nothing (Willet and Always, 2002). Enron’s leaders’ primary message about their values and expectations for reporting misconduct was reflected through their attitudes (Sims and Blenkinsopp, 2003). In retrospect, Enron’s leadership certainly dictated the organisation's outcome through their actions by providing perfect conditions for unethical behaviour. Michael Josephson, President of the Josephson Institute of Ethics, aptly captured these conditions of leadership disposition:

"*People may produce spectacular results for a while, but techniques depending so heavily on fear as a motivator inevitably generate survival strategies that include cheating, distortion, and an internal competitive ethos characterised by a look-out-for-number-one attitude... Just as the destiny of individuals is determined by personal character, the destiny of an organisation is determined by the character of its leadership. And when individuals are derailed because of a lack of character, the organisation will also be harmed" (Josephson, 1999).*

In this thesis, the findings therefore affirm that management disposition can motivate or demotivate employees’ intentions to report wrongdoing. The next section discusses the role of communication.

6a.1.3 Communication

Communicating the expectations about the organisational values and norms to members is a key aspect of an enabling environment. Understanding common values and ethical norms is essential for developing group etiquette and social relationships. Management is responsible for informing members of the expected ethical responsibilities and behaviours, communicating the dos and don'ts, and determining the whistleblowing policies and procedures.

Induction or onboarding programmes are key aspects of communication. The process helps to integrate new employees into the organisation's norms and culture. The recruits as individuals may have different personalities and characteristics. The induction process as a communication and education tool may help alter the new employees' mindsets and indoctrinate them into the group mindset. Changing mindsets’ differences is a prerequisite for group normative behaviour.

Training is a key part of the onboarding process and is necessary for equipping recruits with the required skills and knowledge about the organisation's ethical climate. Ethics training was found to be positively related to whistleblowing intentions (Nicholls et al., 2021; King and Scudder, 2013). Ethics training is part of a sensemaking process that results in shared perceptions that help individuals make inferences regarding right and wrong behaviour (Wang and Hsieh, 2012). In other words, the induction and training process may involve sharing information about what constitutes unethical misconduct, the process for raising concerns, and the escalation procedure.

The induction training will help to recreate groupthink or mindset and result in behavioural changes. Previous studies agreed that organisational training increases employees' reporting confidence (Gao and Brink, 2017). The sensemaking process helps generate shared perceptions and influences group members' behaviour (Portipiroon and Wongpreedee, 2021). This thesis argues that continuous communication through ethical training promotes individuals' understanding of the norms and influences their reporting behaviour. This is how the participants' views on the influence of communication were captured in the study findings:

"One of the things we do regularly in my organisation is have a code of conduct training that every employee must complete. What that does is help you know what is permitted and what is not permitted. If there are forms of breach or breaking of the law, there is a proper channel for reporting, and people understand how this works" EOAP05.

"Communication goes a long way. I think people can justify participation in unethical practices if it is not communicated enough. For example, at the company that I work with now, there is a book they refer to a lot; this book they have ingrained in the employees and used to build a culture and values, and they communicate those values. People are encouraged to read these books, and people who are employed test them against these values" ZOOP25.

This study posits that continuous training and retraining are essential to sustain an understanding of the core values and the processes of raising concerns. Applebaum et al. (2006) stressed that better organisational training and education are likely to encourage whistleblowing. In other words, training about ethical duties and responsibilities will enhance employees' intentions to report wrongdoing. Below is how one participant's view on this subject matter was captured in this thesis.

"Usually, it is when a fresh staff member is being recruited that you see management engage you with some onboarding lessons where you are told about company values, rules, and regulations. But then, six months and one year after that, you do not see such training anymore. Then there is the tendency for people to forget and relapse into their old ways if you are someone with bad intentions. So, proactivity now calls for regular organisational training on values and norms. That will keep the staff, whether old or new, reminded of what their responsibilities are and what the norms and values are" UPIP20.

The study findings also affirm that leaders have a role to play in communicating values and codes. Leadership through top-down communication helps to reinforce the expected ethical behaviour that impacts intentions to raise concerns. The statements below reflect the perceptions of the study participants as reported in this thesis.

"The leadership and management have a strong voice and are twofold. One is communication. For instance, I must periodically communicate with all managers with approval rights" JAAP09.

"I believe, as I said earlier, that it is the role of the leader to lead by example, communicate, and train people to understand the goals and values of the organisation. Leaders should give people confidence in the process and encourage people to internally redress situations before going out" MAMP12.

"Also, the managers need to keep reminding themselves what the values are, the values of the team, and when wrongdoing is happening" NRSP13.

This thesis posits that communication promotes intentions to report wrongdoing within the organisation. In addition, the study argues that management has a strong role in promoting communication through periodic training, and education to reinforce reporting behaviour. This agrees with the previous studies, which claimed that communication between management and workers and the quality of the communication is positively associated with whistleblowing intentions (Chaudhary et al., 2019; Lyndon et al., 2012). Hence, effective communication is capable of influencing individuals to report wrongdoing in the workplace. Therefore, the next section will focus on awareness as a motivating factor.

6a.1.4 Awareness

Awareness in the context of this study entails the creation of consciousness about one’s reporting responsibilities within the organisation. In an organisation, individuals within the group are expected to be aware of the common norms and expectations about their roles in identifying unethical behaviours.

Awareness of ethical responsibility may come through official communication channels and information sharing with other co-workers. This consciousness can instigate whistleblowing intentions. For example, when people speak out against organisational malfeasance such as discrimination, the real motivation is to raise awareness to forestall its future occurrence. In other words, increased awareness of one's ethical responsibility may enhance the chances of an individual raising concerns when they perceive misconduct. Studies have shown a relationship between perceived responsibility and whistleblowing intentions (Lee and Xiao, 2018; Alleyne et al 2017; Latan et al. 2017). Another study reported a positive association between awareness and opportunity and whistleblowing intentions (Latan et al. 2019c)

Hence, the thesis argues that awareness and consciousness about ethical norms and responsibilities influence an individual’s reporting attitude. For instance, one participant emphasised the issue of discrimination in the workplace and the need to speak out as a means of raising awareness about it thereby encouraging others to do the same. The participant’s opinion is captured in the quote below:

“You might flag it up because you do not want it to happen to someone else. Your intention could be to create awareness, so it does not happen to someone else. From my point of view, I would consider it, but I must highlight the issues first if I am doing it for awareness creation or from the point of view of being a victim. It is left for other individuals to decide if they want to create more awareness by whistleblowing” HSAP08.

This statement indicates a relationship between awareness and whistleblowing. Awareness is critical for understanding unethical misconduct within the workplace and procedures for raising concerns. Organisational management has a role in creating a sense of awareness regarding ethical obligations and ensuring members understand their responsibilities. Below are some of the statements on the impact of awareness as expressed by the interviewed participants.

“I also make sure employees understand what whistleblowing is. In some ways, you want whistleblowing to be done properly rather than maliciously; what that action brings to the organisation is to encourage people to have the confidence to report concerns without fear” FJHP06.

“And there is strong participation between management, leadership, and the legal department. Then, you can be sure there is a high sense of awareness within the organisation of what should not be. In that context, you are hiring new employees from zero. So, it was critical to ensure that they knew what they were getting into; the role of management is twofold: ensure the awareness is there” JAAP09.

The study findings also indicate that creating awareness involves peer conversations, sharing information, and being open and honest about one’s experiences. More so, awareness can come from counselling and sharing concerns. The participants opined that such would help to build confidence and influence one’s intention to raise concerns. Below are the participants’ comments as captured in the findings.

“Peer conversations are open and honest, and people share experiences. Having conversations with other people and being there for each other. There are set rules that come from the head office that people need to be aware of” XSWP23.

“In my organisation, we have a counselling body where you can go and talk to them, and people feel more secure about sharing their concerns” YFOP24.

Hence, an enabling environment with shared responsibility requires periodic management information and group discussions about issues and concerns to encourage people to report incidents of misconduct. The next section discusses openness and fairness as a subcategory of enabling environment.

6a.1.5 Openness and Fairness

An organisation is a community of people with common beliefs and interests. Hence, individuals are a microcosm of an organisation and are expected to operate under shared ideals and norms. This includes sharing information and concerns about the core values and behaviours that contravene common norms. Management provides an enabling environment that fosters openness and fairness, enabling members to share concerns about unethical behaviour freely. In this study, openness and fairness entail an environment that is committed to transparency and impartiality.

When the work environment is considered safe, people can freely share their concerns when they perceive unethical behaviour. Such perception is likely to influence their judgement and attitude towards reporting because the culture promotes openness, fairness, and honesty. Accordingly, Alleyne et al. (2015) argued that when employees envision that the organisational culture fosters the right set of core values such as honesty and good ethics, it encourages staff to report unethical behaviour. Another study found that public accountants indicated that respect for sharing concerns enhances their reporting intentions (Alleyne et al. 2015).

This thesis posits that openness and fairness influence employees' reporting intentions in the workplace. Below are some of the comments from the interviewed participants on the impact of the openness and fairness of the ethical culture on reporting attitude and behaviour.

"If I work in an organisation where my immediate supervisor is aligned to the organisational culture, which is the culture of being inclusive, being open, encouraging people to be themselves, put in their best, and share concerns, that is where they have my full loyalty" AOCP01.

"Also, it has to emanate from the top management because top management needs to foster a culture of openness because, in many ways, what you are trying to do is rather than hide issues, try to understand what the problems are, where the problems occur" FJHP06.

“Once a whistleblowing report has been sent, you must not accuse the person who blew the whistle or be intimidated because it should be a safe environment to report organisational misconduct” EOAP05.

Furthermore, peoples’ reporting attitude is influenced when they perceive the process as fair and transparent. In other words, a non-transparent and unfair process will deter people from sharing concerns. For instance, when an employee believes that previous reports were not treated fairly, they are less likely to raise issues of concern. The opinions of the interviewed participants in the statements below capture the impact of openness and fairness as motivators for raising concerns.

“There are organisations that are quite transparent and investigate reports of wrongdoing in a fair manner. If you work in such an organisation, people will feel free to come forward to report wrongdoing. If there is a blame culture, you can have an ethos that sounds good, but that does not mean staff will embrace it in its entirety when there is a blame culture. There must be transparency and accountability to ensure people have the confidence to report" KCUP10.

“If, as a worker, to go to the management to report could be a hindrance, but if there is another person, like a peer or union rep, and the process is open, I think it would be less intimidating than going to the manager” XSWP23.

“Raising concerns and being open and honest creates that platform for you to flourish. And that is why, even when something is happening, say, in a branch or a department, they feel comfortable raising their concerns with the branch managers because they know they will be treated with confidence” ZPNP26.

In this thesis, the findings show that employees’ expectations for an open, fair, and transparent reporting culture will increase intent to raise concerns. Hence, openness and fairness are critical motivators or constraints to reporting unethical misconduct. Consistent with the views expressed by the participants, a lack of confidence and perception of complicated processes influences the individuals' likelihood of blowing the whistle (Fleming et al. 2018; Francalanza and Buttigieg, 2016). Tumuramye et al. (2018) reported that whistleblowing intentions were higher when individuals expected that an organisation would act than when there were lower expectations. However, people are less likely to report if they believe that they will face hostility (Lyndon et al. 2012).

The culture of openness gives every community member explicit recognition that their concerns are necessary for the organisation. This sort of scenario is likely to motivate individuals to raise concerns when they perceive incidents of wrongdoing. The following section focuses on the anonymity of the reporting channel.

6a.1.6 Anonymous Channel

Another factor identified that could influence or limit reporting intentions is the use of anonymous channels. Anonymising the process and the channel of reporting entails a form of identity protection for would-be whistle-blowers. Mechanisms and characteristics of reporting channels have attracted great interest and importance in corporate governance because whistleblowing has become a veritable tool that helps to uncover fraud and reduce damages to organisations (Oelrich, 2021; Iwai et al. 2021; ACFE, 2020)

Several studies have been reported on the impact of the nature of reporting channels on whistleblowing intentions (Nicholls et al., 2021; Latan et al. 2019; Gao and Brink, 2017). Other studies examined how anonymised or non-anonymised channels influence intentions to blow the whistle (Alleyne et al., 2017). For example, five studies reported an increase in whistleblowing intentions when the channels were anonymised (Atkinson et al., 2012). Others reported that anonymised channels were less associated with increased whistleblowing intentions than protected identity channels (Gokce, 2013a; Pope and Lee, 2013).

This thesis argues that the anonymity of reporting channels is considered a critical element that could enhance reporting intentions in the organisation. In other words, anonymity and protected identity will engender more trust in the system and enhance reporting attitudes. For example, people may feel less confident reporting because of the associated consequences. Incorporating such structures within the WB framework will positively affect reporting behaviour. Moreover, using a confidential ethics line or third-party organ outside the control of the management may boost the confidence of those who might feel threatened to raise concerns anonymously. In other words, the absence of anonymous channels may deter employees from raising concerns to avoid retributions.

Below are the views of the interviewed participants on the essence of anonymous channels on their reporting behaviours as captured in this thesis.

“Management will always say we will protect your name; that is not the case, but I think if the oath of secrecy can be maintained, it will help, and most times people are afraid of doing it because their identity might be revealed” QSIP16.

“They are questioning more and would be far more likely to whistle blow, possibly because they are more anonymous. There are more facilities now for people to whistleblow anonymously, but previously you had to speak to your boss" RJTP17)

“I think confidentiality is another one because leaders have to demonstrate confidentiality every day for people to be able to trust processes” STNP18.

"I think organisations must have positive policies on whistleblowing, sharing concerns, and, if necessary, providing anonymous channels. People are more inclined if nobody knows them; there should be something in place, so people have the confidence to raise concerns" XSWP23.

“When you talk about the structure in place to help colleagues raise concerns, again, we have another confidential line where people could raise concerns. If you want to keep it confidential, you contact a team that would keep it confidential” ZPNP26.

The findings of this study indicate that the participants agree that anonymous channels and confidential reporting enhance their intentions to raise concerns. Anonymity offers protection for the identities of those who report concerns. The study argues that people are less likely to disclose when they feel their identity is not protected against unforeseen consequences. Also, people may consider personal costs, including relationships with colleagues. This is consistent with previous studies that observed that high personal costs may hinder intentions to report wrongdoing (Alleyne et al., 2015; Curtis, 2006). Hence, incorporating an anonymous reporting route within the WB framework will enhance attitudes towards reporting.

6a.1.7 Trust in Management

Trust in management is the last subcategory under this category. It is a critical component of an organisational culture, systems, and processes. When an organisation creates a culture of trust in its governance processes, it can enhance employees' feelings of confidence and willingness to take responsibility.

Studies have identified management responsiveness and a conducive environment as key factors affecting employees' decisions to report wrongdoing (Ugaddan and Park, 2019; Keil et al., 2010). However, the role of trust in management has not been given the empirical analysis needed (Ugaddan and Park, 2019). Trust in management is a critical element in achieving good results and understanding the needs and concerns of people in the workplace (Ugaddan and Park, 2019).

In other words, trust in leadership is a key determinant of organisational citizenship behaviour (reporting intentions). This thesis argues that trust and confidence in management could instigate a sense of value and acceptance and motivate employees to disclose incidents of wrongdoing. On the contrary, if trust is broken, people may not feel confident reporting wrongdoing. This is how one of the participants expressed his concerns about the essence of trust in management.

"Thirdly, if I don't trust my managers, I won't be able to report because you don't know how they will take it" KCUP10.

When trust in management is low, people are less likely to dissent because they are not sure what the response of the management will be. However, if employees feel that management is disposed to raise concerns, they are more likely to speak out. Trust in management was found to be positively related to whistleblowing intentions (Ugaddan and Park, 2019). The statements below captured the participants' views on the impact of trust in management as a motivating factor in raising concerns.

"Also, people need to trust that the reporting system works. If an organisation has a reporting line, the question is: do I trust it in the first place? That is why an organisation should make sure people feel comfortable reporting wrongdoing, trust the system and be honest about it" MAMP12.

“The senior management, right from the top, should give assurance to their staff. They should trust that if they notice anything going wrong, they should not be afraid to report it and that it will be corrected” POAP15.

Senior managers and supervisors symbolise the organisation and its values (Taylor, 2018). Employees tend to copy managers' attitudes and take cues from them regarding values and goals including reporting behaviours when they have trust in them (Dirks, 2006). This thesis argues that trust in management will give employees the confidence to raise concerns because they believe such action will not be misconstrued as disloyalty. This is how some participants highlighted the issue of trust in management as captured in this finding.

“People must trust the guy they are reporting to, the manager, because of the way they do things rather than what they say. You must be sure there is somebody you can trust without feeling that it is disloyalty and without thinking, "If I touch that blue paper, there will be an explosion” RJTP17.

“Managers have a role in building trust. If people feel vulnerable, it may be because of social opinion or how well they are doing at work. Sometimes people are afraid that they may be accused of lying” STNP18.

“The leadership role is to create an effective and easy communication channel and an environment so people can trust them. People must feel protected and safe, and it is helpful for the organisation” TWMP19.

Building trust between the management and the employees is a critical element of an organisational environment that could enhance confidence and reporting intentions. Empirical studies have found that trust in one’s organisation and management was positively associated with intentions to blow the whistle (Wilson et al., 2018; Taylor and Curtis, 2018; Taylor, 2018). Trust in management requires a clear understanding of the reporting mechanism as well as the feeling that management is positively disposed to people speaking out.

Organisational norms set out the expected behaviours, which helps build common behavioural patterns that could influence team members' ethical behaviour (Alleyne et al. 2013). For example, if members expect management to act in a particular way and feel confident about a positive outcome, they are more likely to speak out regarding misconduct.

This thesis argues that leaders have a vital role in building trust and creating a conducive environment for individuals to feel safe to report unethical behaviour. The findings indicate that trust in management is an integral part of an organisational environment that could impact individuals' intentions to report unethical misconduct. This agrees with the theory of planned behaviour, which suggests that social influence (social consensus) predicts behavioural intentions (Park and Blenkinsopp, 2009; Ajzen, 1991). However, the study stressed that the absence of trust in management within a workgroup may limit individuals' disposition to raise concerns about unethical misconduct. The next section will focus on the second category, organisational justice, and equity.

6a.2 Organisational Justice and Equity

Organisational justice and equity are the second category under theme two and consist of five sub-categories (Discrimination, inclusivity and diversity, Fear of retribution, Victimisation, and Ostracisation). They emphasise the perceptions of fairness and whether individuals within the workgroup believe that processes, decisions, and outcomes are fair and equitable. This includes perceptions about the relative distribution of power and resources among the key stakeholders.

Equity and justice perception can influence people's behaviour and response to events in the workplace. This thesis argues that the decision to blow the whistle may not always be based on moral reasoning. An individual's behaviour is not always as rational as some traditional models suggest because of the influence of other considerations, such as subjective or personal considerations (Miceli and Near, 1985), loyalty perception and retaliatory considerations (Nadisic and Melkonian, 2016), and justice and fairness (Alleyne et al., 2013).

Seifert et al. (2010) argued for applying organisational justice in designing whistleblowing procedures and policies. Past studies have found that justice considerations increased the likelihood of accountants reporting financial fraud internally (Gao and Brink, 2017; Seifert et al., 2010).

This study stressed that when people feel that the processes are not fair and inclusive, and that access to justice and equity are not equally distributed, this may impact their reporting responsibilities. In other words, people expect the organisation to act fairly, ethically, and unbiasedly on issues to facilitate reporting incidents of unethical behaviour.

However, when employees feel that the procedures are not just and equitable, they are more likely to refrain from reporting incidents of unethical behaviour. The next section focuses on discrimination as the first sub-category.

6a.2.1 Discrimination

Discrimination is the first subcategory under organisational justice and equity. It focuses on prejudicial treatment that individuals face within a group based on race, age, sex, or disability. Discrimination could result when someone feels a sense of unequal treatment based on their expressed opinion. The organisational environment is made up of people from diverse backgrounds, beliefs, and cultures.

The diverse nature of the global corporate environment has made issues of race, religion, minority rights and sexual orientation overly sensitive in the workplace. It is common to observe that most organisations in the UK prioritise issues of discrimination in their HR policy documents. This is in adherence to the Equality Act 2010, which offers protection to people against discrimination in the workplace and the wider society. This has increased people's consciousness and awareness of issues of discrimination and sexuality in the work environment.

Organisational wrongdoings are not restricted to accounting frauds but include acts of discrimination such as sexual harassment and bullying and could act as triggers for whistleblowing (Latan et al. 2019). In other words, workplace discrimination could instigate feelings of bad behaviour and intentions to blow the whistle. For example, arbitrary bullying of people by superiors in the workplace may be considered immoral and trigger motivation to blow the whistle (see, Park et al. 2018a). A study by Miceli et al. (2012) observed that unfair discrimination could incite employees to report to human resources or legal departments in the workplace.

This study argues that discrimination and other related issues can influence reporting behaviour in the workplace. This is captured in the views expressed by the participants in the findings below.

“But what you are trying to do is make sure you foster organisations that treat people equally regardless of their religion, race, or disability. In some ways, if you see someone suffering discrimination based on their sexuality, if I am the manager, I will take the employee to the task. I think morally, you owe that to co-workers. I think morally, as a Catholic, if you see someone in that situation, you would like to help. You would not like your siblings to suffer discrimination because of who they are.” FJHP06.

“For example, again, if I have a situation where I feel that I have been racially insulted in an organisation, I might think of raising it through the grievance procedure” HSAP08.

“But I think something like bullying, racism or sexual harassment is being challenged more these days. If it is something big like making comments about someone's sexual orientation or sexism, I would confront them even if they are my friend” NRSP13.

“Anything I do not feel comfortable with, I will talk about. You know, anything about minority issues, I am enthusiastic about it. I will always talk about it at the senior tables. Sometimes people do not see their blind spots” ZPNP26.

Another issue from this finding is the need to create an environment that ensures people are fairly treated regardless of any primordial differences. Globalisation has brought about an increased plurality of workplace beliefs, values, and orientations. Hence, people desire respect for their cherished beliefs and differences. The statement below captured the view of one interviewed participant on this subject matter.

For example, if you use the Yorkshire Cricket Club, you see that people from certain backgrounds feel isolated or not appreciated. In some way, the organisation needs to ensure a safe working environment or that the employees do not feel discriminated against regarding disability or race, FJHP06.

Although group norms are assumed to be salient among individuals within the workplace, everyone still has their peculiar characteristics, subjective norms, and values. When people perceive that their self-worth, respect, and dignity have been encroached upon based on primordial differences, they are more likely to raise concerns to the appropriate authority. This aligns with SIT and the TPB, both agree that behavioural intentions are predicted based on individual psychological values and subjective norms (Alleyne et al., 2016; Ashforth and Mael, 1989).

This study argues that management has a role in ensuring a culture of equity and justice that recognises individual differences and orientations and acts with impartiality. In other words, the perception of justice must be based on the principle of equal liberty in the organisation (see, Alleyne et al. 2013). The next section focuses on inclusivity and diversity.

6a.2.2 Inclusivity and Diversity

In the context of this study, inclusivity and diversity are about embracing all views and opinions and giving people of diverse backgrounds access and equal opportunities irrespective of race, gender, religion, and sexual orientation. A culture of inclusivity makes people feel comfortable and confident about themselves and instils a sense of self-worth in them.

An inclusive and diverse environment may signify wider acceptance of different views and group cohesiveness. However, management must ensure this culture of inclusivity and diversity. Past empirical studies have identified the critical role of leadership in shaping the ethical culture and norms of the organisation (Hechanova and Manaois, 2020; Brown and Trevino, 2006). Management is also responsible for sending out messages on acceptable culture (Ashforth and Anand, 2003).

Organisational culture guides people's attitudes by setting out common norms and practices within the group. Norms regulate group behaviour by providing implicit guidelines for members (Alleyne et al. 2013). A culture that reflects inclusive and diverse tendencies may impact group cohesion and individual members' ethical behaviour (Hooks et al. 1994). Norms are more difficult to develop in noncohesive groups and people are likelier to blow the whistle Bergemann and Aven, 2023; Anvari et al.2019). In other words, people are more likely to raise concerns in a culture where inclusivity and diversity are not respected. This can influence peoples' attitudes and intentions to blow the whistle.

This study argues that inclusivity and diversity acceptance are imperative in ensuring people raise their voices against unacceptable behaviours. Management has a key role in creating this culture and impacting people's reporting attitudes. Below are the statements and views of some participants, as captured in this thesis on the influence of inclusivity and diversity on WB intentions.

"I have seen an organisation where leadership is all-inclusive; I see other cadres of management trying to have an inclusive organisation, inclusive in the sense of decision-making, operational and strategic arrangements. So those organisations are found to be friendlier, more amenable to ideas, and more quality-driven, and I found their staff to be happier. If I work in an organisation where my immediate supervisor is aligned with the organisational culture, which is the culture of being inclusive, being open, encouraging people to be themselves, put in their best, and share ideas, that is where they have my full loyalty" AOCP01.

"For the question itself, I think, to a large extent, the issues of diversity cannot be overemphasised. However, how organisations tailor this issue is the concern here. The question is not about divergent views but being able to blend views and expressions of diversity within the culture of the organisation" EOAP05.

"I would give you a scenario, but I will not call names. I have worked in two meetings where people just kept quiet because they knew that their colour was a factor. Then I have a scenario where you start a project, but the people who are running the project are supposed to be leaders in the organisation based on being there for a long time and not on experience. But you know they do not know much about the project, and you know if you call them out, you are likely to be victimised" HSAP08.

"But it is up to the leadership to understand who the cliques are and to have an inclusive environment. The world is getting better as we adopt the concepts of inclusion and diversity" VAIP21.

The findings of this study revealed the importance of a culture that reflects inclusivity and diversity in shaping one’s reporting behaviour. The study argues that inclusivity and diversity can influence or limit employees’ reporting behaviour depending on how they perceive the ethical and social environment.

6a.2.3 Fear of Retribution

In the context of this study, "fear of retribution" refers to the fear of the reaction or punishment against those who raise concerns. WB intention is prosocial behaviour that may be aimed at safeguarding the group's interests (Ahmad et al., 2013). However, blowing the whistle is deemed deviant behaviour and considered a breach of organisational loyalty (Bergemann and Aven, 2023; Kleinewiese and Graeff, 2021; Graeff and Kleinewiese, 2020). Past studies have identified several cost consequences associated with whistleblowing (Khan et al.2022; Iwai et al. 2021; Alleyne et al. 2017). This includes risks of dismissal, threats of retributions, and harassment demotions (Khan et al., 2022; Weiskopf et al., 2019; Woodford, 2012).

Hence, the fear of retribution may instigate a culture of silence or the perception that the organisation does not welcome raising concerns. Thus, employees may look away or pretend that nothing happened, which could harm an organisation (Nawawi and Salin, 2019; Allsworth, 2008). In other words, the perceived costs of reporting may deter employees from reporting misconduct in an organisation as it entails lots of risks and consequences.

Past studies agreed that perceived greater personal costs of reporting reduce internal and external WB intentions (Latan et al., 2017; Alleyne et al., 2017). This study agrees that the fear of retribution and associated consequences impact employees' reporting behaviour. The comments and quotes of the interviewed participants below highlight this view.

"But you find yourself in a conundrum when the person is someone high up because they can turn around and pass judgment that could affect you in terms of your career. If, culturally, it is the way they operate, so, calling them out is a risk to my employment” HSAP08.

“There is nothing worse than instilling fearmongering in a culture. There is no doubt about that. It is again making sure people should not be afraid of the consequences of reporting. Look at ‘Partygate’ at Westminster. I am sure they are all afraid and wonder why we are going to a party when it is not allowed. I am sure they are afraid to say something” LRJP11.

“And when you are younger, you might be thinking about the impact on you and worried about being told that you are silly. Yes, people will think about potential fallouts. Yes, people think about the impact on themselves when they want to report bad behaviour” RJTP17.

"Again, for the fear, the person involved in the wrongdoing may be superior, and you are afraid of the backlash of what may happen to you if you report. They can even lose their job in the process, depending on how powerful the perpetrator is in the organisation. So, the fear of that backlash may discourage people from whistleblowing. At times, they are put under pressure to quit their job" UPIP20.

These statements above indicate that the fear of unknown consequences may constrain people from raising concerns in the workplace. In other words, people may think about the impact on themselves, their careers, the feelings of others, and the backlash from powerful superiors. Furthermore, people might be discouraged from blowing the whistle because of the lack of protection for those who raise concerns. The comment below captured how one participant expressed concerns about reporting and the issue of protection.

“I would be whistling with that if I know they will be dismissed, because I may not want to feel that way. I am also going to feel that I am not protected if I blow the whistle, and what could happen to my job? Also, consequences in terms of what will happen to a person will certainly be taken into consideration. For example, if reporting a person means they will be suspended or dismissed, it is hard to know what I will do” STNP18.

6a.2.4 Victimisation

Victimisation in the context of this study refers to the scenario where those who speak out against wrongdoing are punished and victimised for speaking out. However, speaking out is perceived as a responsible act that helps to deter and detect unethical behaviour to ensure accountability (Alleyne et al., 2017), those who raise concerns are often subjected to unjust treatment and acts of reprisal. Hence, victimisation can take the form of bullying by superiors or peers, singling out for blame, dismissal, and marginalisation.

Whistleblowing that entails disclosures of wrongful behaviour is essential for good governance. Berry (2004) opined that employees reporting wrongdoings simply demonstrate organisational citizenship behaviour. In contrast, Chiu (2003) described whistle-blowers as loyal and concerned workers safeguarding organisational interests.

Speaking out against unethical misconduct is not easy because those who observe wrongdoing can stay silent (Alleyne et al. 2013). In other words, those who witness wrongdoing may refrain from speaking out if they feel their action is not welcomed. Hence, reporting incidences of wrongful behaviour requires some form of boldness and ethical conviction. This study argues that victimising those who speak out does not help institutionalise good governance.

Previous research findings identified organisational retaliations as a predictor of internal and external whistleblowing (Oelrich, 2021; Lee and Xiao, 2018). Perceived threats of retaliation lower intentions to report wrongdoing (Park and Lewis, 2019; Lee and Fargher, 2017). Moreover, potential whistle-blowers are less likely to report wrongdoing if the wrongdoer is a powerful individual (Gao et al. 2015).

This study argues that being punished for speaking out predicts employees' whistleblowing intentions. These findings are highlighted when participants expressed concerns about the repercussions of raising concerns and its impact on their reporting behaviour. The quotes and comments below captured the views of the participants regarding the subject matter.

“But in fact, employees are very aware that if they go out to report unethical behaviour within an organisation, they know very well that they will be victims. Just being criminalised because of what you have reported. People have the fear of reporting because they could be classified as a bad egg or the bad one because of that. So, if there is a fear of me losing my job, I will keep quiet” CWAP03.

"I eventually left the organisation because it was shocking, and that incident was central to my leaving, particularly the way I was taken off the job for raising a flag and being victimised. There have been instances where people raised concerns about wrongdoing and ended up being testified against by their colleagues in a court of law. In the case of Enron, the person who raised the concern was a female in authority but was classified as a whistle-blower, so how will she get another job?" DLTP04.

“I have personally seen it in the team that I worked with before when someone got bullied out because the manager did not like how the employee acted. They called him out and they got pushed out” NRSP13.

“There is a tendency that if you report, you could be intimidated and have other repercussions like discrimination; the environment becomes uncomfortable, and you become a lone ranger. Again, the primary thing is that nobody wants to lose his or her job. Although the organisation may not do it that way, it might find a way out unless it is an exceptionally good organisation” POAP15.

This thesis therefore argues that victimisation of those who raise genuine concerns would undermine responsible ethical behaviour. The following section discusses ostracisation as a subcategory.

6a.2.5 Ostracisation.

Ostracisation in this context, refers to the tendency of an individual to be subjected to acts of isolation, rejection, and blacklisting by colleagues and management. Often, organisations are not receptive to speaking out because of the negative consequences associated with it. Whistleblowing is considered an act of disloyalty and a threat to management interests (Kleinewiese and Graeff, 2021; Dungan et al., 2019). Hence, those who raise concerns about unethical behaviour may be subjected to different negative treatments by the management and co-workers, such as ostracisation or isolation.

Past studies have identified several negative consequences associated with whistleblowers, including loss of friendship, demonisation, and ignoring their presence (Nawawi and Salin, 2019; Lee and Xiao, 2018; Park and Lewis, 2018). In other words, such threats of isolation could influence how people respond to unethical behaviours in the workplace. For instance, people may be constrained to raise concerns for fear of possible negative outcomes.

The organisational environment is a nexus for social interaction for all group members. Hence, a culture that allows retaliation against whistleblowers will engender a lack of trust and discourage intentions to raise concerns about perceived wrongdoing (Guthrie and Taylor, 2017). Hence, this study posits that an environment allowing individuals to freely express their concerns is a prerequisite for justice, equity, and good governance. Management's response to reporting issues has an impact on employees' perceptions of organisational justice and equity. This tends to influence attitudes towards reporting in the organisation.

In this study's findings, the interviewed participants indicate that workplace ostracisation has an impact on their reporting intentions. The comments below captured the views of the participants.

"In my case, it just happened suddenly without notice; they just took me off the record, off the file, and without access to anything. It was a disaster for me and a kind of trauma; if I am going to be a villain and castigated, then I will not report" DLTP04.

"Am I going to be disciplined or fired, or will my performance be impacted? I could also be ostracised or seen as a sell-out because I am not complying" EOAP05.

"Such consequences might prevent you from reporting. In a workplace environment, if you report a colleague and they find out, they might report you as well, rightly, or wrongly, or they might ostracise you. It is a limiting factor. It all boils down to what we have mentioned before, like being ostracised if you work in an organisation that proactively promotes fairness, transparency, and equality" KCUP10.

"I think social acceptance: if you feel that doing something will make you ostracise yourself, make people not like you, make you feel lonely or rejected, all these might make you less inclined to do that" STNP18.

"And if you should be seen to expose anyone from the group, I think straight away you will be cast as an outsider" ZQDOP27.

The statements above indicate that participants believe that the prospect of ostracisation could be a limiting factor for raising concerns about unethical misconduct. This is compatible with past studies which observed that retaliatory actions may serve as a deterrent to decisions to blow the whistle (Alleyne et al.2013; Miceli et al.2008). Hence, justice and equity are necessary to build trust and confidence, ensuring responsible corporate behaviour.

6a.3 Chapter Summary

This chapter discussed the influence of an enabling environment on the reporting attitude of the employees. The discussions under the enabling environment include issues such as ethical culture, management, and leadership attitude. Other aspects are, communication, awareness, openness and fairness, and trust in management as revealed in the study findings, and to understand how they could motivate or demotivate behavioural intentions.

The role of organizational justice and equity and how perceptions of equity and justice influence reporting intentions were discussed. Concerns about organisational equity and justice centred around the treatments and consequences often associated with reporting concerns and how they could influence an attitude of dissent or silence. The next section, chapter 6 (Part B) focuses on the last two sub-themes of motivators and demotivators.

CHAPTER SIX (B): MOTIVATORS AND DEMOTIVATORS

The previous chapter looked at the first two sub-themes on the factors that motivate or constrain intentions to report unethical behaviours. This chapter focused on the third and fourth sub-themes of motivators and demotivators as shown in Figure 4.6 of this thesis. Individual ethical dimensions, a sub-theme under motivators and demotivators has five subcategories while personal circumstances and emotions the second sub-theme has seven subcategories.

6b. 1 Individual Ethical Dimensions

Individual ethical dimensions are the next category under the second theme of this study. The category has five subcategories: personal integrity, faith and religiosity, ethical responsibility, moral bearing, and impact and severity. The individual ethical dimension focuses on individual ethical (subjective) attributes and how such attributes influence one's perception and impact their reporting behaviour. It will also help to understand how the attributes influence one's professional reporting responsibilities.

Understanding the principles that guide one's action in a group context with a probable conflict of obligation is imperative. Decisions about prosocial behaviour often involve an individual assessment (ethical subjectivity) of the intended action and its impact on oneself and others. The role of the individual ethical dimension in whistleblowing intention entails understanding how the embodied ethical subjects (individuals) invent themselves as responsible selves in the decision-making process (Weiskopf and Willmott, 2013). For example, when there is a perception of wrongdoing within a group, individuals might question their position on the issue and the morality of the action.

People's ethical scrutiny of a course of action when wrongdoing is envisaged involves a process described as a shift from Kant's private use of reason to the public use of reason (Weiskopf et al. 2019). In this context, the individual constitutes himself as an ethical subject in the sense of becoming the subject of his moral action (Weiskopf and Willmott, 2013). In other words, the individual's ethical subjectivity comes into play as to whether to engage in whistleblowing or remain silent when loyalty to the group is required.

The intention to blow the whistle could be premised on moral principles aimed at preventing wrongdoing (Uys, 2012). In other words, people who uphold strict moral principles could see raising concerns as morally imperative regardless of the consequences. However, the question is, how does this resolve the issues regarding conflicts of obligations or loyalty to the organisation?

Hence, people who raise concerns might do so based on personal integrity. The focus of the next section will be the influence of personal integrity on reporting behaviour.

6b.1.1 Personal Integrity

Personal integrity is the first subcategory under the individual ethical dimension, focusing on how honesty and moral principles shape ethical behaviour. Personal integrity plays a role in how people judge events, themselves, and others. Personal integrity entails individuals being unequivocally committed to their values and principles, even when it conflicts with other interests. For example, virtue of integrity means that an individual within a group may like to report incidents of wrongdoing even when conformity is required. For such individuals, their decisions and judgments may be guided by morality, personal conscience, and the good of others.

Past studies have identified the value of honesty or integrity as one of the predictors of whistleblowing intention (Nicholls et al., 2021). Other studies have observed a positive association between honesty and whistleblowing intentions (Radulovic and Uys, 2019), and perceived personal responsibility (Latan et al. 2017). In other words, individuals with strong personal integrity might see whistleblowing as a perceived personal responsibility and be more disposed to raise concerns.

In this study's findings, the participants highlighted the impact of personal values and integrity on their attitudes and behaviours and their essence in resolving conflicting obligations amid wrongdoing. Their comments and views are captured in the study, as highlighted below.

“My understanding of personal integrity is that if something is wrong, I have a duty of care to report it, and if I leave that team, I can still be myself without compromising anything” EOAP05.

“It plays a pivotal role because, at the end of the day, integrity matters. I dare say not everyone has that kind of integrity to say I am going to stand my ground. Again, your integrity and your core values matter in making you who you are. Speaking the truth hurts sometimes, but you must speak the truth. Unfortunately, the truth is very scarce in the world we live in today” GPOP07.

"As much as we could have co-worker influence, knowing who you are and upholding both the corporate culture and your culture is important. Well, first my values—I made that clear earlier—my discipline, my faith, and my mantra. I would rather step out than compromise my integrity and everything that I stand for. So, I am guided by my default to upholding my integrity" JAAP09.

Other views shared by the participants include a perceived responsibility to report wrongdoing because they see it as an obligation that hinges on one's moral principles and values. As such, honesty and the desire to speak the truth should not be compromised on the altar of loyalty, and public interest should override compliance with group norms.

"I am a religious person, a Christian. I believe in honesty and integrity, and when I see them compromised, it affects me personally. I will never compromise honesty and integrity, even though I am cut between two opinions" POAP15.

"So, if something is deemed to be wrong, whether the person is superior or not, I believe the expected behaviour is to report it. But if people have the independent thought that my loyalty should not encroach on my personal values or community interests, then regardless of group loyalty, they will report any wrongdoing" UPIP20.

Personal integrity may emanate from one's morality or faith and is subjective. This can influence how different individuals respond to events, including whistleblowing intentions. This is consistent with the theory of planned behaviour, which identified individual behaviour (subjective norms) as a predictor of intentions to report wrongdoing (Latan et al. 2017; Alleyne et al. 2016).

Therefore, employees who epitomise honesty may be less likely to compromise such cherished virtues amid misconduct. Moreover, raising concerns entails a conflict of loyalty and obligation to oneself and other objects. This is how Jubb captured this obvious conflict in his definition of whistleblowing: "Persons contemplating whistleblowing face a dilemma because their roles entail loyalties to the targeted organisation that conflict, not just with integrity, that is, loyalty to self, but also with perceived responsibilities to others, for instance, their professional associations or the general public." (Jubb, 1999, p. 82).

This study argues that personal integrity plays a critical role in decision-making and judgement about raising concerns. Hence, individuals who see the need to right the wrong based on the notion of personal integrity and public good are more likely to report wrongdoing than those who see loyalty as a prevailing organisational allegiance. The next section discusses the influence of faith and religiosity on intentions to report.

6b.1.2 Faith and Religiosity

In this study, faith and religiosity refer to a strong belief in religion and an individual's firm conviction about a course of action. Often, this conviction does not require further proof because the foundation of faith is doctrinal and built on divinity.

Therefore, individuals base their attitudes of faith and religiosity on the doctrinal teachings, forming the bedrock of their strong convictions on judgements. The virtues of faith and religiosity are ethical subjective norms that can influence an individual's moral purity and attitude. Similarly, Berry (2004), cited in Alleyne et al. (2017), argued that the individual's morality determines an individual's ethical behaviour and that blowing the whistle against wrongdoing is an act based on the voice of conscience.

Hence, individuals with firm convictions about their faith and religion will gravitate towards disclosing wrongdoings in an organisation based on their sect's teachings. Two interviewed participants expressed their views on the influence of faith and religion in reporting wrongdoing, as captured in the findings of this study below.

"It is my religion because Christianity preaches being straightforward and being open. In Christianity, we are taught to do the right thing. We are taught not to shy away from doing the right thing and making sure things are done correctly. I believe that every Christian should do the right thing and not close their eyes to wrongdoing or be part of it" AOCP01.

"This might not apply to everyone; my religion allows me or encourages me to report wrongdoing. The tenet of my religion is that wrongdoings should be reported. So, my religion forbids me from condoning unethical behaviours; that is under Christian teaching" CWAP03.

The above comments indicate that participants may see disclosing wrongdoing as an obligation. In that scenario, they are less likely to adhere to group loyalty, which often requires compliance with common group behaviours. Moral identity is described as the natural antithesis of wrongdoing that instigates employees' intentions to blow the whistle (Zhou et al. 2018). Moral identity influences how people see themselves and act (Rullo et al. 2024). Also, employees with a high moral identity bequeathed to them through the teachings of their faith may consider disclosing wrongdoing as a responsibility for the public interest (Zhou et al. 2018; Tangney et al. 2007).

The findings of this thesis indicate that faith and religiosity influence people's attitudes towards wrongdoing and intentions to disclose unethical misconduct. This is reflected in the comments from the study participants, which are captured below.

"My Christian background, my Christian beliefs. My Christian beliefs teach me to do the right thing and to speak the truth" GPOP07.

"Well, first my values—I made that clear earlier—my discipline, my faith, and my mantra. In the Bible, a good name is better than gold or silver. That is what I stand by in whatever I do at work. It is always about that. So, I think if I close the door here, how do I want to be remembered? It is important to me, and it directs what I do and how I do it. And I may add, as a matter of faith, Reporting wrongdoing to me is a duty and an obligation" JAAP09.

"Okay, as a Muslim. I derive my attitude from the teachings of my religion, which are truthfulness, honesty, and straightforwardness. No stealing, no cheating, and if you see something wrong, raise your voice" TWMP19.

However, many teachings of faith and religion urge people to forgive offenders and wrongdoers. How will such teachings about forgiveness influence an individual's attitude towards reporting? Will it act as an inhibitor to their intentions to raise concerns? In the findings, some interviewed participants echoed the issue of forgiveness, saying that it could limit intentions to disclose wrongdoing when wrongdoing is envisaged. The participants' expressions are captured in this thesis.

"Religion influences whether it is possible that those who are deeply religious might not report. Yes, those are the factors I can think of for now" BIOP02.

"You could because it is a religious organisation and people are intent on doing the right thing, but on the flip side, which could be an inhibitor because people don't want to assume anything" STNP18.

The findings of this study on the influence of faith and religiosity on intentions are mixed. Hence, faith and religiosity can act as motivators and demotivators for whistleblowing intentions. In other words, people can subdue an intention to disclose wrongdoing on the altar of forgiveness. Thus, the principles of faith and religiosity (subjective norms) may influence an individual's behaviour towards disclosure of organisational wrongdoing. In other words, if an employee believes that complicit behaviour or silence in the face of misconduct is antithetical to their faith, the employee is more likely to report to cushion any damage to their religious tenets.

Individuals may favour a course of action such as disclosing wrongdoing based on their assessment of the consequences and the impact on their self-belief (Park and Blenkinsopp, 2009). This is consistent with the theory of planned behaviour, which asserts that an individual's attitude towards a behaviour is based on its consequences (Ajzen, 2005). The next section focuses on the impact of ethical responsibility on intentions to disclose wrongdoing.

6b.1.3 Ethical Responsibility

Ethical responsibility is the third subcategory under the individual ethical dimension. It focuses on the ability of the organisational employees to recognise, interpret, and act on issues within the context of the organisational and professional codes of ethics. Ethics is often used interchangeably with morality (Weiskopf and Willmott, 2013) and could influence peoples' behaviours. Ethical responsibility entails taking actions people envisage as an obligation or duty. However, ethical responsibility for reporting unethical behaviour will depend on the organisational ethical climate.

Previous studies have identified an ethical climate's influence on employees' behaviour and their intentions to report wrongdoing (Nicholls et al., 2021; Ahmad et al., 2014). The organisational ethical approach determines its decision-making process and can influence the actions of its stakeholders.

Whistleblowing is often considered a professional responsibility (Miceli et al., 1991). Professionals, such as auditors, accountants, and others, often face conflicts of interest in their professional duties (Taylor and Curtis, 2010). Perceived responsibility influences whistleblowing intentions (Alleyne et al. 2018). Hence, it is necessary to explore how they resolve such conflict when loyalty and solidarity to the group are required and to understand how employees perceive disclosing wrongdoing as an ethical responsibility.

This study's essence is to explore the factors that influence an employee’s intention to report wrongdoing, understand whether loyalty to an organisation that often requires conformity and solidarity limits such intentions, and discover other implicit factors. In the findings, the participants shared their views on the influence of the code of ethics and how they see disclosure of unethical behaviour as an ethical responsibility. Below are their comments and quotes.

“Now, as a qualified accountant, I signed a contract to be ethical in whatever I do; it is a duty, and I am obligated at the same time to report it. But that makes it more of an obligation because of the fear of losing your licence to practise” CWAP03.

“Yes, to the concept that we improve our societies. Looking from a bigger perspective of societal obligations of duty of care to each other. We are bound to report wrongdoing, no matter how small” DLTP04.

“But if there is a good case for raising concern, employees have a duty of care to support whistleblowing. It is our duty of care and obligation to raise concerns to protect the integrity of that organisation and the posterity of the entity. It is a requirement that employees must accept. In my organisation, if we are developing a solution that may give us money, but the impact on the customers may not be right, I have a duty of care to raise that. For me, our company is not all about money; we have social corporate responsibility, and we must safeguard it. So, I have a duty of care to report such things as part of my responsibility” EOAP05.

The comments from the interviewed participants above imply that reporting wrongdoing is an ethical responsibility, and a duty of care owed to safeguard the organisation and protect other interests. This study argues that ethics is a key aspect of training for accountants and other professions and that perceived ethical responsibility could have an impact on their reporting behaviours.

In this study, interviewed participants view speaking out as a professional responsibility necessary to stop fraudulent activities and protect jobs. Below are the opinions of some accounting professionals interviewed as captured in this thesis:

“So, you do have the responsibility to protect the jobs overall. Even in the short or long run, you do have the responsibility. The most important one is a professional requirement because if you do not report and are aware of the act, so you have a professional responsibility to report any fraudulent activity. If you do not report, it becomes a pattern in any profession. In accounting, no matter the profession, you are expected to report; otherwise, you have abated the wrongdoing or omission taking place. It is your professional responsibility to protect your job. Yes, if you are ACCA qualified and it becomes apparent that you are aware of fraudulent activities and do not report them, you could lose your licence" BIOP02.

“In my background as a finance professional, it is both a duty and an obligation. The tenets of the profession are objectivity and duty of care. So, I cannot separate myself from my professional obligations because they are an identity in my personal life and professional career” JAAP09.

Other professional participants outside the accounting field agree on the impact of perceived responsibility. Below are their comments as captured in the findings.

“It is both a duty and an obligation. For instance, if a staff member sends incorrect information to a patient's record, it is the lowest level of wrongdoing at work, but because of the breach of confidentiality, any staff member is supposed to report it. My professional body expects members to report wrongdoing" KCUP10.

“Yes, you have a responsibility, and if I look at how the bank operates and how we do our training, they make it very clear that you have the responsibility to report it. Yes, as far as I am concerned, it should be a shared responsibility” VAIP21.

This study argues that the perception of disclosure of unethical behaviour as ethical or professional responsibility could influence intentions to raise concerns. In other words, employees are more likely to raise concerns when they perceive unethical misconduct on the assumption that it serves the best interest of the organisation and society.

This supports the findings that ethical training and adherence to professional ethics or ethical sensitivity predict WB intentions and decision-making of auditors and accounting professionals (Srivastava and Gupta, 2022; Lee and Xiao, 2018; Pillay et al. 2012). Although morality and ethics are often used interchangeably, moral inclination will be discussed in detail in the next section.

6b.1.4 Moral Bearing

According to this study's findings, moral bearing refers to concerns about the right and wrong of action and the motivation to report unethical behaviour. Moral principles are a set of standards that enable individuals to decipher between right and wrong, good, and bad behaviour.

Past empirical studies have identified morality or moral concern as the primary and most important motivation for reporting unethical behaviour (Srivastava and Gupta, 2022; Cailleba and Petit, 2018; Watts and Buckley, 2017). Another study observed that moral principle's impact on WB is mixed (Dungan et al., 2017). In other words, whistleblowing may involve a trade-off between other concerns and moral values. In addition, intentions to report are higher when people perceive it as a moral obligation (Stikeleather, 2016) or have heightened moral intensity (Valentine and Godkin, 2019).

Individual moral bearing is often subjective and would differ depending on how individuals make judgements about reporting wrongdoing. The data in this thesis indicate that interviewed participants agreed on the motivating effect of moral bearing on intentions to report. Their expressions are captured in the quotes and comments below.

“For me, our company is not all about money; we have social corporate responsibility, and we must safeguard it. So, I have a duty of care to report such things as part of my responsibility, and there is also a moral angle to it. What is morally correct to one person may not be to another” EOAP05.

“I think morally, as a Catholic, if you see someone in need, you would like to help. You would not like your siblings to suffer discrimination because of who they are. I would think there should be a moral obligation as well” FJHP06.

"We are all loyal to our moral inclinations based on our upbringing and what we believe to be the right thing; it comes down to it when raising concerns" RJTP17.

“There are many things that shape individual morality, such as religion, family, or education. So, I would not want to be privy to wrongdoing and ignore it, because to ignore it means to approve of it. And that is how my moral values influence my judgement about wrongdoing” UPIP20.

This thesis argues that moral bearing influences ethical judgement and the decision to report unethical behaviour. In other words, individuals' moral conviction is a critical factor that influences their intentions to report wrongdoing in an organisation.

6b.1.5 Severity and Impact

This is the last sub-category under the individual ethical dimension. Severity and impact focus on the seriousness of wrongdoing as well as the fiscal impact on the firm and how such consideration influences reporting behaviours.

Whistleblowing has been associated with economic, financial, and reputational damage to the firm (Ferri Di Fabrizio, 2017; Hoffman and Schwartz, 2015; Woodford, 2012). In other words, disclosing information about unethical behaviour could have unfavourable consequences for the organisation, such as financial loss or reputational damage. Other studies observed that the perceived seriousness of wrongdoings is a stronger predictor of whistleblowing intentions (Nicholls et al., 2021; Dungan et al., 2015). In other words, people are more likely to blow the whistle when they perceive that the consequences of the wrongdoing are high for themselves and their careers.

When raising concerns, people are always conscious of their well-being and that of the organisation. For example, employees may consider their actions' impact and consequences on themselves and others when reporting group unethical behaviour. Loyalty implies concern for the well-being of one's immediate ingroup (Dungan et al. 2017). Hence, loyalty is implicit in moral values and could mean speaking out against misconduct that is perceived to impact the organisation seriously.

The findings of this thesis show that participants agreed that the severity of the wrongdoing is a key consideration in raising concerns. Below are the quotes and comments from the participants.

“For me, severity is important. If it is not severe, there is a particularly good chance you could guide the person not to do it next time. But the question is, who am I to determine the level of severity? When something is very severe and unlawful, as a

citizen, I have the legal and moral duty to report the wrongdoing if it is against the law. So, if it is an obligation, I will report it; if it is not, I will weigh the severity. For me, I get guided by the severity of significance" DLTP04.

"It is a factor, but it should not be because it is the lower-impact wrongdoing that develops into the bigger ones. Therefore, any wrongdoing should be reported. However, the severity should influence somebody's willingness to report it" KCUP10.

"If it was a fraud, then it depends on the level. If it is expense related, I will speak to them directly and tell them to stop because they are destroying their career. But if it is serious fraud, you just must report it" RJTP17.

The statements above indicate that severity and impact are critical factors in intent to raise concerns. In other words, people may consider that allowing unethical conduct to fester might result in greater consequences and impact on organisations in the future. Hence, their disposition to raise concerns internally will be premised on stopping the wrongdoing to avoid such damaging consequences.

However, others may consider the negative consequences and the impact on the organisation, which could function as a demotivator. In other words, considering the costs to themselves, colleagues and the organisation may be a limiting factor. In the findings, the participants opined that considering the likely negative impact has a demotivating influence on their reporting behaviour. Below are the comments of the interviewed participants as captured in this study.

"There might be negative news about the company that has an impact on the company itself; the share price might tumble; and because you are too loyal, you might want to keep silent even though you know it is happening" BIOP02.

"When you are loyal and part of the organisation, you may like to protect its image because you think if you whistle blow, it might be the end of the organisation" MAMP12.

"Yeah, you need to consider the consequences for yourself, the person involved, the organisation and the team. In life, you need to consider consequences before deciding" WAOP22.

Studies have observed a negative association between intentions to blow the whistle on wrongdoing and consideration of the impact on the organisation (Hwang et al. 2014; Alleyne et al. 2013); as well as when personal cost is envisaged (Latan et al. 2018). In other words, employees are not likely to raise concerns when they anticipate personal costs to themselves or the organisation.

Hence, this study suggests that the severity of wrongdoing and the perceived impact could motivate or constrain intentions to report wrongdoing. In other words, the findings on the influence of severity and perceived impact are mixed. The next section focuses on the fourth category under these two.

6b.2 Personal Circumstances and Emotions

In this thesis, personal circumstances and emotions refer to individual personal circumstances (conditions of life, family expectations, economic conditions) and the feelings that often drive those conditions. The circumstances around them usually influence people's attitudes and responses to events.

Research has considered personal factors (circumstances) a crucial element that influences individuals' intention to blow the whistle (Nicholls et al. 2021). Other studies have also found a relationship between emotions and whistleblowing intentions (Latan et al., 2019b; Whitaker et al., 2014). In other words, individual feelings based on the current situation or circumstances can impact their judgement and decision to blow the whistle.

In the findings of this study, seven factors are revealed in this context, consisting personal gains, family consideration, economic well-being, job protection, power imbalance, position and hierarchy, and rationalisation. These factors will be discussed in detail in the following sections:

6b.2.1 Personal Gains

This is the first sub-category under personal circumstances and emotions. Prosocial behaviour (WB) is often associated with retributions that could harm individual well-being and other personal costs (Latan et al. 2019). Hence, those intending to blow the whistle may consider the associated consequences regarding personal costs and benefits.

In situations where the wrongdoer is superior, the prospect of a reprisal action may instigate an attitude of silence. Whistleblowing intention involves conflicts of interest between oneself, the group, and the public (Duska, 2012). Hence, when an individual gravitates more towards protecting one's interests or personal benefits based on associated repercussions, such an individual may be less likely to report unethical behaviour. In other words, conformity in this scenario is seen through the prism of self-interest before outside interests. This is how two interviewed participants expressed their views on the impact of personal benefits on their reporting behaviour, as captured in this thesis.

"It is difficult to manage, but you have your interests to protect, and at the same time, you have that loyalty. It might be for personal gains, like protecting their jobs, as I said in the beginning" BIOP02.

"I think, at the end of the day, it is about thinking about you. If you are going to get something out of it, you may not report it. It just depends on the scenario" LRJP11.

The statements above from the participants imply that people may consider their circumstances when raising concerns. In other words, personal circumstances detect attitudes to norms based on anticipated costs.

Studies have found that receiving personal benefits is positively associated with whistleblowing intentions (Alleyne et al., 2013); and those who fear the impact of job loss are less likely to blow the whistle (Alleyne et al. 2016). Fleming et al. (2018) observed that the expected impact on future careers was negatively associated with intentions to report wrongdoing. This implies that people could consider personal benefits when raising concerns.

The study also found that people may consider larger impacts beyond personal benefits, such as relationships with others or consequences for other team members. In the findings, the interviewed participants agreed that consideration for personal gains or other members' benefits could be a determinant for raising concern. These shared views are captured in the thesis through the following comments and quotes below.

"If a manager had employed you or given you a job, you might be reluctant to report their wrongdoing" KCUP10.

"Another reason why people may consider consequences for team members is because they don't think beyond their interests" UPIP20.

The findings indicate that when employees consider personal benefits, they are more likely to overlook workplace wrongdoing incidents. In other words, considerations for personal gains could be a limiting factor in raising concerns. The culture of silence is driven by anticipated personal benefits and one's cues about the environment and threats (Iwai et al. 2021; Park et al. 2020). The next section discussed other personal circumstances revealed in the data.

6b.2.2 Family Consideration

Family consideration in this context refers to the assessment of the impact on family life, income and well-being occasioned by the repercussions of job loss. In other words, if people fear job loss or the impact of blowing the whistle on their source of livelihood, they are likely to refrain from speaking out. People play distinct roles in their family well-being. Hence, it is obvious that people will assess the costs and benefits to their family's well-being in their intent to raise concerns.

Studies have found that retaliatory and reprisal actions were associated with reporting wrongdoing (Gao and Brink, 2017; Li et al. 2014; Miceli et al. 2008). People are likely to assess the impact on their personal and family well-being in considering whether to raise concerns or not. In other words, if people consider that management is not receptive to speaking out and that doing so may result in an unwarranted dislocation of their family obligations and well-being, they may be less inclined to raise concerns.

The findings of this study revealed that participants agreed that consideration for family well-being could influence their reporting attitudes. Their views are captured in the quotes below.

"Unfortunately, a lot of people do not have a plan B. If you lose your job, the ripple effect of losing your job is that you lose your home, cannot pay rent, and cannot feed your family. So, you must put all this into perspective. These are some of the constraints that make people say, "Let me get on with this or "move to another place" POAP15.

"But it might depend on other life factors. If you feel you are about to lose your job, you have no income, you are a single person, or your partner does not work. For some

people, losing their house because they cannot pay their mortgage is not easy. Self-security issue comes into play. Ideally, people want their values to come first, but sometimes circumstances do not allow that" STNP18.

"They must do something right for themselves and their family. You know I have two little ones. Will I put myself in a place where I can become an easy target?" VAIP21.

"Another factor could be economical because no one is holding a gun to their head in terms of career, and all that pressure of job and family could be overwhelming factors for people to keep quiet" ZQDOP27.

The statements from the study participants indicate that considerations for the likely unwarranted dislocations of family obligations could constrain employees' intention to report unethical behaviour.

6b.2.3 Economic Well-being

Economic well-being is a subcategory under personal circumstances and emotions. It focuses on the consideration of economic well-being and the tendency for individuals to assess the costs and benefits of blowing the whistle.

Previous studies have identified the influence of costs and benefits analysis on decisions to report unethical misconduct (Latan et al.,2018). Personal costs such as monetary loss or job loss were negatively associated with whistleblowing intentions (Alleyne et al., 2019). In other words, people interested in sustaining their source of income and other economic benefits may be less inclined to report wrongdoing if they envision unfavourable economic outcomes.

Organisational employees may refrain from raising concerns when they perceive that associated retributions could impact their sources of livelihood. However, people might be disposed to raise concerns when they believe it will result in corrective action and sustainable future outcomes.

In this study, the participants shared their views on how the assessment of their economic well-being influences their behaviours in raising concerns. Their views are captured in the highlighted quotes below.

"The level of my career development might be in danger; I am just starting my career, I have not made a name, I will not report things, and I will be delisted in the informal market. I might do it if the consequences are not going to affect me" DLTP04.

"For one, as I said, one of the factors should be your employment. Are you going to be worried if you raise concerns? Could you lose your job in the process? This is the key to deciding" HSAP08.

"Even as an employee, you might compromise because you don't want the manager to fire you and thus lose your source of income" JAAP09.

"Of course, people consider economic well-being; for example, if you earn the minimum wage, you may not be able to pay rent if you blow the whistle" OSBP14.

To this end, the findings of this study have revealed that employees' consideration of economic well-being and sustainable economic benefits are crucial factors that may influence their intentions to report. In other words, it could act as a limiting factor. The next section discussed job protection as a subcategory.

6b.2.4 Job Protection

Job protection focuses on individuals' feelings and expectations regarding continuity in their place of employment. Oftentimes, management sees whistleblowing as deviant and disloyal behaviour, and those who engage in it are visited with retaliatory actions (Park et al. 2020). Based on this, individuals who consider blowing the whistle may assess these anticipated consequences, including the risk of job loss.

Prior research studies have stressed the influence of job security and job protection on whistleblowing intentions. For example, where job security is deemed high, individuals have stronger intentions to report wrongdoing (Shawver, 2008). However, when individuals feared losing their jobs, they showed less intention to report wrongdoing (Alleyne, 2016). The implication here is that limited job opportunities and the feeling of inadequate protection may influence decisions and judgements about raising concerns. In other words, employees may compromise in the face of unethical misconduct to keep their jobs.

Past management responses to whistleblowing might influence individuals' perceptions of the acceptability of such an action. Scheetz and Fogarty (2019) observed that how management handled the previous report of wrongdoing will impact reporting attitudes. For example, if the last report was managed well, individuals are more likely to report misconduct.

This thesis argues that lack of protection and the risk of job insecurity impact employees' reporting attitudes. The views expressed by the study participants as captured in the thesis findings below, reflect these.

"When an individual knows there are very few jobs out there, they are likely to demonstrate loyalty to the organisation" BIOP02.

"But the tendency is that most staff do not want to lose their job because they want to report something; there is that fear of job instability. Again, the primary thing is that nobody wants to lose his or her job. Although the organisation may not do it that way, it might find a way out unless it is a particularly good organisation" POAP15.

"There are not too many jobs. But when the job market opened, it gave me more confidence that I could stick to my principles. I will always consider the consequences, but in most cases, the worst scenario for me is that I cannot get another job" ZOOP25.

"Yes, human beings are creatures, and they look for psychological safety. In our place, if you whistle, you are protected, and that is important, it will help bring about the shift we are looking for because a lot of people naturally would not do it. Protection will do a great deal, and celebrating successes like people raising concerns for the good of the organisation will go a long way" VAIP21.

The statements above imply that considerations of job security are a key factor in intent to raise concerns. In other words, conformity and non-conformity depend on individual subjective assessment and are consistent with the theory of planned behaviour (Ajzen, 2005). Hence, job security or protection could act as both a motivator and a demotivator.

6b.2.5 Power Imbalance

The power imbalance is another sub-category revealed in the data for this thesis. Power imbalance refers to the unequal power relationship amongst individuals regarding the distribution of controls, power and decision-making. For example, an imbalance in the power of controls and decision-making between a supervisor and their subordinates. This unequal relationship may affect their access to resources, exposure to risks, and the protection available to each category of individual.

Raising concerns against unethical behaviour entails risk. Because of the power imbalance in an organisational environment, employees at the lower end of the power spectrum may face more risks of retaliation, which may impact their intentions to report unethical misconduct.

Previous studies have explored the influence of power relationships on intentions to blow the whistle and found that individuals were less intent on blowing the whistle on their superiors (Chaudhary et al., 2019); and when the wrongdoer is a powerful individual (Gao et al., 2015). People with considerable influence are more protected in the organisation (Rehg et al., 2008). In other words, people who feel less powerful and influential may not be willing to risk their careers and, hence, less willing to raise concerns.

The data in this thesis revealed that the interviewed participants agreed that power imbalance influences individual reporting attitudes. Their views are captured in the quotes below.

“There is also a power imbalance between staff and managers and between staff and patients. If it is misconduct by staff, the patient might feel there is less power imbalance to report. Again, if it is wrongdoing by a manager, staff might feel less power imbalance to report the manager” KCUP10.

“For example, in a power culture like African culture, where there is a vast difference between those at the top and those at the bottom, Where the power metric is so high, as a subordinate, you are afraid to report things, especially when the wrong is done by the boss” MAMP12.

"It does, and the ability to report anonymously is critical for more junior staff because they don't have that network of support" RJTP17.

The findings of this study affirm the critical role of perceptions about unequal power metrics on intentions to report wrongdoing. Hence, individuals on the lower end of the power spectrum and those fearful of associated retaliatory action may be less inclined to raise concerns. Unequal power metrics could constrain employees’ intention to report wrongdoing. The next section discussed the impact of position and hierarchy.

6b.2.6 Position and Hierarchy

Position and hierarchy are other factors identified in the findings. Position and hierarchy in the organisation could be based on either year of service or expertise. In each scenario, people usually become more involved in policy formulations and strategies and gain more insight into the objectives and goals. Hence, variations in position and insights about policy and strategic issues may impact individual perceptions about conformity and loyalty and instigate differences in reporting behaviour. In other words, the key positive influence of hierarchy is that it affords one a better understanding of the organisation and its controls.

Jones and Chiu (2020) argued that there is an increasing regulatory focus on agenda-setting regarding whistleblowing among top management and other levels. Prior studies have observed that those in lower management positions are likelier to blow the whistle than those in higher management positions (Ford, 2013; Rothwell and Baldwin, 2006). Regarding power dynamics, whistleblowing is said to emanate from a weak position of power (Oelrich, 2021; Kenny and Bushnell, 2020).

The data from the findings revealed that participants opined that going up the ladder increases the tendency for loyalty and less intent to blow the whistle. In addition, people on the lower management rostrum may feel less impactful, so raising concerns may be meaningless. The quotes below reflect their views as captured in this study.

“People often show two types of loyalty; they become more loyal as they climb up the ladder of leadership. That is why organisations often crash” DLTP04.

“It would be limiting if the individual did not have an impact within the organisation. However, it could be influential if the individual realises, he or she has an impact” HSAP08.

Hence, the participants’ views indicate that position and hierarchy could impact one's perception of loyalty and ability to influence action.

Two interviewed participants stressed that a higher position entails a stronger network and a higher sense of safety and confidence to blow the whistle. The quotes below captured their views on the findings.

"As you become more senior and you develop your network within the organisation, it brings a degree of confidence that somebody has got your back inside the organisation

even if it is not within your chain of command, and it empowers people to be willing to speak the truth even if it is uncomfortable" RJTP17.

"There is one thing that may be a factor: the experience of a graduate compared with someone who is a senior manager. That experience may lead to boldness, confidence, and calling things out" ZOOP25.

However, one participant claimed that the higher your position, and the more entrenched you become, your loyalty is likely to be coloured when it comes to raising concerns. This is how this expressed view was captured in this study below.

"But you also get to a much more senior level when you become a shareholder in the organisation. In a big corporation, you can be given stock options, which would have the opposite effect. At this level, you are more exposed to bad behaviour, and it becomes more challenging to question what is going on because you are potentially harming your position" RJTP17.

Therefore, this study's findings are mixed regarding the influence of position and hierarchy on reporting intentions.

Other findings on position and hierarchy have found either no influence (Cassematis and Wortley, 2013) or are contradictory (Culiberg and Mihelic, 2017). While Brown et al. (2016) have observed that senior managers are likelier to blow the whistle than middle managers.

6b.2.7 Rationalisation

Rationalisation is the last subcategory under Motivators and Demotivators. Rationalisation refers to justifying an intended behaviour or action that entails ethical and moral evaluation. Rationalisation is described as the process of cognitive justification usually engaged by whistle-blowers (Smaili and Arroyo, 2017). Rationalisation involves moral or ethical justification of an intended action that informs whistleblowing decisions (Latan et al. 2019; Brown et al. 2016). In other words, those engaging in whistleblowing must convince themselves that reporting wrongdoing best serves either their interests or conviction. For example, individuals with a low moral standard may rethink their intended actions and remain silent when misconduct is perceived.

In the findings of this study, the participants agreed that decisions about raising concerns involve a process of assessing and justifying the morality, consequences, and impacts. The views of the interviewed participants are captured in this thesis in the quotes below.

“People are always going to consider, "Is it the right thing to do? I ask myself this question: is it right? If another person knows about it, are they going to be comfortable with it? Can I align this with the organisational purpose? There are universal standards for this. It is about survival instinct. People will always ask whether it could affect their ability to survive, like mode of income, sustainability” EOAP05.

“It is company dependent. It is good to use examples, for instance, if you see wrongdoing in an organisation and intend to highlight or report it. Two things would cross your mind: am I doing the right thing by whistleblowing? How would it affect my position within the company, especially in a case where you must call out somebody’s misconduct? Somebody high up in the organisation” HSAP08.

Other participants expressed that they would consider the consequences on the wider society and the impact on themselves and their relationships with others. The comments below capture the views of other participants.

“You will always think of the consequences. It makes one think, "Is it me saying something?" Especially if the people are higher than you. So, it is going to be your word against theirs or your word against the whole team. I think with everything going on in the news, people like calling things out, and it makes you think it is the right thing to do, unlike when you are against a corporate company” NRSP13.

“This might involve conversations to know how people feel about it, but I do not think you need to tell anyone that you are going to report it. So, it is left for you to decide what to do” ZQDOP27.

The findings indicate that participants agreed that their decision to raise concerns involves the assessment of the morality of their action and the consideration of the impact and consequences. This consideration may have either a positive or negative effect on their intent. This is consistent with the theory of planned behaviour, which argues that an individual's subjective and social norms are good predictors of actual behaviour (Ajzen, 1991).

6b.3 Chapter Summary

Other issues revealed and discussed in this chapter were perceptions about individual ethical dimensions that inform attitudes and behaviours and how they could motivate or constrain intentions to raise concerns.

Finally, personal circumstances and emotions identified in the study data were discussed. This centred around issues of personal and family considerations and the perceptions about personal circumstances and how they may influence employees' reporting attitudes about right or wrong based on anticipated negative consequences.

The essence is to understand how these factors influence or constrain intentions to raise concerns when misconduct is perceived in an ingroup scenario. The next chapter focuses on how individual and group variables mediate employee's interpretation of group loyalty and how they shape their attitudes and responses to unethical behaviour in the workplace.

CHAPTER SEVEN: MEDIATING FACTORS

The previous chapter focused on the factors that could motivate or constrain an individual's intention to raise concerns. This chapter discussed the detailed findings of the third theme of this thesis, "Mediating Factors" as shown in Figure 4.7 in the Analysis Chapter. This chapter will provide a detailed explanation and discussion of how the mediating factors help individuals in the workplace reconcile conflicting obligations and interests in the workplace. The essence is to provide insight into how the participants make sense of right or wrong, which informs their decision to raise concerns when unethical misconduct is perceived.

The discussions will follow in the order of the identified three categories and subcategories under this theme, as shown in the data analysis section. The first category is individual cultural orientation and background, comprising five subcategories. The second category is culture, which is made up of two subcategories. The third category is group norms, which consists of four subcategories. At the end of this chapter, both research questions 3 and 4 of this thesis will have been addressed.

This chapter explains how the categories and subcategories revealed in the findings as mediating variables help individuals reconcile loyalty obligations and decide whether to dissent or conform amid perceived wrongdoing in a group context.

7.1 Individual Cultural Orientation and Background

Individual cultural orientation and background are the first sub-themes under the mediating factors (theme three) revealed in the findings of this thesis. The category focuses on individuals' cultural identities and characteristics that shape their values and inform how they make sense of events. Understanding how employees' cultural proclivity shapes their values and assessment of right or wrong, which informs their judgment on raising concerns amid wrongdoing, is the crux of this category discussion.

Past studies have observed that peoples' background, place of birth and beliefs influence their ethical behaviours and attitudes (Brody et al 2020; Jaffe et al. 2018). In other words, peoples' cultural proclivity and background may influence their interpretation of group loyalty and intentions to raise concerns about organisational misconduct. This is because loyalty and intention are ethical constructs that could be shaped by one's cultural orientation, beliefs, and background.

7.1.1 Cultural Orientation

Cultural orientation defines the basis of peoples' cultural identity, and how they act, feel, and resolve conflict. Hence, cultural orientation can influence how people interpret organisational loyalty and mediate in resolving the conflict of values of sub-identity (individual) versus central identity (organisational identity). This is consistent with the argument that different perceptions of organisational members are premised on sub-identities that arise from the micro-level and challenge the central identity (Gioia et al. 2013; Beijaard et al.2004). In other words, people's ingrained cultural values may impact how they make sense of situations, such as engagement in prosocial behaviour amid group misconduct.

Other studies have identified a relationship between cultural orientations and whistleblowing behaviours (Hellmann et al 2021; Nayir and Herzig, 2012; Chiu, 2003). In other words, people might perceive or interpret events differently based on their distinct cultures ((Cheliatsidou et al. 2023; Mouratidou and Grabarski, 2021). Furthermore, Garcia and Dwyer (2018) observed a relationship between an employee's ethnic origins and their perceptions of organisational identity. In other words, ethnic variation may mediate how employees interpret ingroup situations and influence their conformity or nonconformity. Cultural orientation influences how individuals interpret ethical dilemmas and resolve conflicting obligations (Brody et al. 2020).

On the mediating role of one's cultural background on loyalty interpretation and its influence on people's reporting attitude, the participants opined that their cultural beliefs and values, which are ingrained in them, impact their assessment of right and wrong and their judgement on raising concerns. The participants' thoughts and views are reflected in the findings through the highlighted quotes below.

"So culturally, yes. My decision will be impacted culturally because my culture forbids when you make your wealth in dodgy manners or unethical manners, so people frown

at you. Yes, my background or upbringing suggests that when something is not done right, I need to report it" CWAP03.

"Now, in an environment where the truth is not told directly, that is the culture. So, to get to the truth, you need to devise other means. In some cases, you cannot tell your manager that he or she does not know because, by cultural disposition, such people would not show their weakness. You have people who are much older than you in age and service. Yes, those factors could impact reporting in an organisation. Participant" JAAP09.

"If you have been brought up in a culture where the ethos is to look after one another, like being brought up in a village where you saw lots of injustice meted out to a member of your family. Then you are brought up by being inculcated that you must look after a member of your family, and that would influence how willing you are to report wrongdoing. My culture influences me positively and negatively. Positively, because the culture taught us to look after our own, we must look after our own, and you grow up with that mindset. Negatively, the culture does not empower you to have the self-confidence to assert your rights when you see things happening. For instance, if somebody from my culture saw a crime on the street, the degree of willingness to report it would be less than in a culture that supports reporting wrongdoing" KCUP10.

"Culture plays a huge role; in some cultures, you are trained to be silent. So, because I am from such a culture, I will be silent when I see wrongdoing. No matter what, it takes time to relearn and unlearn cultural issues. If you come from a culture where reporting corruption is a way of life, you will report it. Yes, culture plays a role…. Participant" MAMP12.

The comments of the interviewed participants above seem to agree on a common perspective that peoples' cultural orientations are critical to how people make sense of unethical situations and influence their conformity or non-conformity. Hence, the findings indicate that culture is a subjectively embedded attitude and that one's cultural disposition could influence the degree to which one judges ethical norms.

7.1.2 Personal Beliefs

Personal belief is the second subcategory. In this context, personal beliefs refer to an idea that people hold to be true and that might originate from their personal judgement, faith, and abstractions. For example, an individual's personal beliefs might be the result of ingrained values from early childhood teaching, affiliation with faith and professional networks, and associated norms. In other words, personal beliefs shape people's thinking and influence their behaviour, including whistleblowing intentions.

In the opinion of one interviewed participant, personal beliefs and values are the key determinants of the decision to raise concerns. Hence, personal belief acts as a prism through which people evaluate and make sense of their decision to engage in whistleblowing. Below is the comment that captured this viewpoint.

"I think about my values and how I was brought up. If I see someone making racist comments about sexual orientation, I will have to call it out, even if the person is higher up; I just cannot tolerate that. For me, that has to do with my values, and that helps me make decisions on wrongdoings" NRSP13.

People in the organisation can self-categorise at more abstract superordinate levels that inform their commitment, loyalty, and beliefs (Anvari et al., 2019; Turner, 1982). Belief influences peoples' perceptions, commitments, role identifications, and intentions (Nicholls et al. 2021). When people strongly identify with human identity, they are more concerned about human rights and humanitarian needs (McFarland, Brown, and Webb, 2013). Such could motivate people to speak out when an ingroup activity violates basic human values (Anvari et al. 2019).

In the findings of this study, the participants expressed that personal beliefs influence their loyalty interpretation and consideration of reporting wrongdoings. The comment below captures the view of one participant on this:

"You are sure of your identity. Irrespective of the fact that we have careers, we mustn't lose our individuality or identity. It is difficult to compromise personal values on the altar of team loyalty. It is a factor; like I said, if you are in the wrong group, you take on the wrong identity, and vice versa. Depending on which side of the coin you are on,

the interpretation of loyalty becomes blurred. So, loyalty could be redefined based on what matters to the individual employee" JAAP09.

Organisational employees have multiple identities and loyalties (Ashforth and Meal, 1989). Therefore, personal beliefs can mediate how people balance their loyalties and commitments to competing categorisations when misconduct is perceived. One of the interviewed participants' comments reinforced that personal cognition reflects how people see right and wrong and interpret loyalty in ethical decision-making. Below is how the opinion is captured in the study data.

"If you see it from one side only, it may seem awful or wrong, but from the other side, it may be a correct measure to take. It must be subjective, doesn't it? We are made of different people; your make could consist of family loyalty or professional loyalty, your emotional well-being" OSBP14.

Hence, the study argues that whistleblowing intention involves a probable balance of subconsciousness about the right or wrong of reporting and is mediated by personal beliefs and values. The next section discussed the mediating role of individual upbringing.

7.1.3 Upbringing

Upbringing is another subcategory revealed under this theme. Upbringing refers to the instructions and treatments that parents pass on to their children which help to mould their character and behaviours. These lessons and instructions, which parents bequeath to their children when they grow up, contribute to the child's personality development, shape their character, and influence their attitudes and behaviour.

For example, suppose a child was brought up with strong moral values about honesty. In that case, that child will grow up with strong moral reasoning and conviction about right and wrong and the need to always do what is right regardless of consequences. The moral code has been ingrained in the child's conscience and will inform their attitudes and social-group interactions. In other words, parental lessons and instructions provide the foundation for ethical decisions, including dissent or conformity to group norms.

Past studies have reported that moral development and moral conviction are positively associated with reporting behaviour (Stikeleather, 2016). While moral disengagement was negatively associated with intentions to report concerns (Ion et al. 2016). Loyalty was described as a fundamental moral value that emerged in the early developmental stages (Graham et al., 2011).

From the perspective of the interviewed participants, family upbringing is key to how people perceive wrongdoing and moderate how they make sense of loyalty when raising concerns. Their views are reflected in the statements below:

“I was brought up in an environment where my parents emphasised honesty and integrity; that culture was imbibed in me from the onset. Over time, I have come to see these as universal values that hold wherever I am” EOAP05.

“It does because my parents brought me up. I will not say certain standards, but confidence that you can speak and express concerns without fear of retaliation. I think in some way it is family upbringing because my wife has similar views, and we let our children express their views without shooting them down. I think the way people are brought up has some bearing or is important” FJHP06.

“I was brought up like a Christian Methodist, going to church every Sunday and learning right and wrong. But my dad always told me there are grey areas, and that is where you need to consider the consequences of action and weigh your pros and cons. I was always told to go with my gut and my heart because that is what tells me what is right. Whether I could live with it knowing it was wrong I was brought up to be quite honest, yes, but if it gets you into trouble, those are the consequences with which you must live. Yes, my upbringing influenced who I am today" NRSP13.

“But my father died when I was twenty-seven, and he was a good man. I wish I were that good a person, but I am not. But there is no doubt that good examples influence the way you live your life. We are all loyal to our moral inclinations based on our upbringing and what we believe to be the right thing; it comes down to it" RJTP17.

The findings show that one’s upbringing will influence how people respond to incidents of misconduct. Hence, their childhood and family upbringing may predict how people make sense of unethical situations and conformity. The next section discusses the moderating effect of faith and religiosity.

7.1.4 Faith and Religiosity

In the context of these findings, faith and religiosity are viewed as subjective characteristics that influence peoples' ethical decision-making. Faith and religiosity are the basis for peoples' ethical decision-making, and they involve both deontological and teleological evaluations. In other words, faith, and religiosity influence how people interpret right or wrong, and the benefits of ethical events or events based on universal moral principles.

Religion requires people to do good, speak the truth, and always avoid evil. Speaking the truth is a fundamental principle of the Christian and Muslim faiths. For instance, the Bible says in Ephesians 6:14, "Stand firm then, with the belt of truth buckled around your waist, with the breastplate of righteousness in place". This is an injunction that Christians should always stand for the truth and speak out against wrongdoing. Also, Muslims were admonished to always be fully religious in their daily activities and in whatever they do, not half-heartedly (Karlina et al., 2021). This implies that religiosity strongly influences individual personal and social behaviours (Karlina et al., 2021).

People with religious beliefs may be more uncompromising regarding ethical virtues and issues of honesty and integrity (Srivastava and Gupta, 2022). This attitude towards wrongdoing is moderated by their universal moral principles of concern for the welfare of others and the principle of truth-telling. In other words, they believe that wrongdoing could be detrimental to the welfare of others and may dissent to protect their interests. Their faith and religious principles will moderate how they make sense of ethical situations and conform to such events.

In the findings of this study, the participants shared their views on how their religious faith influences their judgement and reporting intentions. The participants' opinions are captured in the quotes below:

"If they are breaking the law and it is affecting my religious beliefs, then I can raise concerns that it is wrong" POAP15.

“From my point of view, my moral value is shaped by my Christian faith because I hold it above all other values. In a work environment, the Christian value of honesty, sincerity and hard work drives my commitment to any organisation I work for" UPIP20.

So, religion plays a part in my life. So, as a Muslim, I am expected to be fair and good to people around me. So, when I see injustice, I must do something about it. And it gives you the protection to call out wrong when you see it, no matter the consequences” VAIP21.

“And being a Christian, you will find scriptures, stories and parables that talk about people who worked with honesty; that has influenced me to be that person who would flag up concerns when it was not being done the right way” ZOOP25.

However, another key principle of most religious faiths is the concept of forgiveness. The Bible teaches Christians to forgive anyone who transgresses (Mark 1 vs. 4, Luke 1 vs. 77). This form of cognition and beliefs could colour people’s perceptions and limit their intentions to report at the altar of forgiveness. Such feelings of empathy and compassion are common with the principle of forgiveness and might have a mediating influence on raising concerns. Therefore, individuals embracing this norm may be less willing to report wrongdoing.

This is how one participant expressed his view on the influence of faith and religious teachings on intentions to report, as captured in the study data.

“Yes, religion tells us wrong is wrong but also speaks about forgiveness, especially when people are ready to correct themselves. God himself is a forgiving God. So, I believe people should be given first, second, or third chances. If they are willing to learn and reframe their wrongdoing” MAMP12.

This finding agrees with the claim that religiosity affects attitudes and subjective norms of an individual, and that perceived behavioural control as a function of belief could facilitate or hinder the realisation of a behavioural response (Karlina et al., 2021) (raising concerns). Faith and religiosity act as both the motivator and demotivator of reporting intentions.

7.1.5 Personal Integrity

This subcategory, Personal integrity, refers to an individual's commitment to adherence to moral and ethical values and the principles of honesty and accountability. The virtue of integrity often overlaps with moral principles, which centre on acting for the interests of others.

Speaking out against unethical behaviour is implicit in moral dilemmas because of the conflicts of loyalties (Lindblom, 2007). The principle of personal integrity entails reconciling these conflicts through sound and ethical judgment. Uys and Senekal (2008) described it as the morality of principle versus loyalty. The morality of principle entails acting in the overall interest of the public good according to one's ethical values without regard to one's relationship with others. In other words, people stick to their integrity and speak out irrespective of circumstances. Loyalty will be seen through the prism of good corporate ethics and universal values. In other words, employees might refuse to compromise their values and prefer to exit the organisation instead, as one interviewed participant posited below.

"If I am aware that anything is happening that I cannot conform to, the way I will do it is to highlight it, and if it is not addressed, then I will walk away. That is the way I would do it to keep my values, my integrity, and my core interests. So, if the organisation does not address the issue after some time, for me to keep my integrity and the ethics of my profession, I will walk away" GPOP07.

This indicates that the participant views loyalty to one's value as paramount and that raising concerns is of higher moral value. This is supported by the argument that where two equally valid and demanding options are involved, and if any options are believed to be of higher order, the dilemma would theoretically disappear as the choice would be clear (Uys and Senekal, 2008).

Another study participant opined that the overall public good is the key mediating influence (consideration) for raising concerns regardless of personal interest. The participant's view is highlighted below.

"From an individual perspective, you are protecting your job and your integrity. Yes, you might see that as a conflict of interest, but people misinterpret conflicts of interest from a negative perspective. Of course, I am protecting my job, but I must report, and that is something right?" BIOP02.

Other study participants shared the view that judgements and the decision to engage in reporting wrongdoing are premised on protecting their integrity and for societal good. Below are the quotes as captured in this thesis:

"For me, I will still raise concerns even if I'm called a troublemaker or stopped from getting promoted for the greater good" XSWP23.

"I think you should always hold the line of integrity. In that case, people might decide to make a change for themselves and their generation. I think I will always toe the line of integrity and do the right thing" ZQDOP27.

The morality of loyalty is about acting in good faith and the organisation's best interest. This might entail compromise or remaining silent about wrongdoing by colleagues and the organisation. In other words, loyalty to the manager, colleagues and organisation supersedes moral principles for the greater public good. This is how one participant's view was captured in this finding.

"The second motivating factor is to help someone, an individual or a team. It is about bringing positive change to the organisation. When you are working in an organisation, the reputation does matter—the reputation of the individual, the manager, and the organisation" TWMP19.

Hence, the findings revealed the mediating influence of personal integrity and its critical role in decisions to raise concerns and loyalty perceptions. The next section focuses on culture as a mediating factor.

7.2 Culture

Culture is the second category revealed in the study data as a mediating factor in WB intentions. The work environment has become more culturally diverse because of globalisation. Hence, it might be erroneous to assume that people within workplace teams are identical in their cultural behaviours (Brody et al. 2020). In other words, individual cultural variations remain and should be considered when implementing whistleblowing policies. Culture is subjectively embedded, and shapes people's attitudes and behaviours (Hwang et al. 2013; Chiu, 2003). Therefore, how individuals interpret unethical behaviours and loyalty construct might depend on their cultural sensitivities.

7.2.1 National Culture

Understanding the degree to which individuals embrace the values of their national culture will provide rich insights regarding ethical judgement and conformity to group norms (Brody et al., 2020). Cultural differences have been observed to influence the ethical decision-making of managers (Tavakoli et al. 2006). In other words, differences in cultural beliefs and values might influence how individuals perceive ingroup wrongdoing and interpret the loyalty construct.

In the findings of this study, the study participants expressed that common cultural sensitivities and values influence their perception of raising concerns and the motivation to engage. The participants' views are captured in the following quotes below:

“For example, in a power culture like African culture, where there is a vast difference between those at the top and those at the bottom, Where the power metric is so high, as a subordinate, you are afraid to report things, especially when the wrong is done by the boss” MAMP12.

"It depends on the culture in place. Let us use the example of Nigeria. There are so many things going on in terms of wrongdoing and corruption, but I have never heard about any whistleblowing or whistle-blower" WOAP22.

“There are differences in culture on assumptions of what is acceptable behaviour. The Europeans are far more willing to change. But publicly, the board in the UK is more willing to challenge, and this cuts across cultural and national norms, but you see it more in westernised societies than in eastern societies” RJTP17.

The statements above indicate that cultural perceptions or beliefs shape peoples' reporting attitudes and interpretations. Culture could be an inhibitor to raising concerns if the societal norms do not encourage such behaviour or when people anticipate that the intended action may not yield any positive outcomes.

Pat studies have observed mixed results regarding the effects of collectivism and individualism on reporting intentions (Brody et al., 2020; Trongmateerut and Sweeney, 2013). In other words, there is no consensus on the influence based on different cultural dimensions.

This study's findings revealed that common social perceptions or beliefs (national culture) shape individuals' attitudes and could mediate their decision whether to raise concerns about unethical misconduct. The next section discusses the mediating role of national temperament.

7.2.2 National Temperament

National temperament refers to common national characteristics or dispositions that determine how people make sense of the world around them and react to situations. National temperament is often informed by cultural sensitivities (common assumptions) influencing how people respond to events. For example, suppose I believe that nobody is interested in speaking out against bad behaviour because everybody is bad, and society condones it. In that case, likely, I will not speak out when someone commits fraud within my workgroup. The underlying assumption is that nobody gets punished for bad behaviour.

On the other hand, if society punishes bad behaviour because it sees it as abhorrent, then people are more likely to raise concerns about unethical misconduct to stop it. This sort of social and emotional temperament defines the national characteristics of how people perceive and respond to societal ills such as corruption and fraudulent activities. Studies have observed that in a culture that perceives reporting wrong from a favourable perspective, people are more likely to report but less in a culture that considers group harmony vital (see, Brody et al. 2020; Alleyne et al. 2013). In other words, national temperament mediates one's reporting behaviour.

In the findings, the interviewed employees agreed that presumptuous societal attitude impacts how individuals who grow up in such an environment perceive and treat bad behaviour and shape their reporting attitude. The comments below reflect the views shared by some of the interviewed participants:

"I come from a background where these things are not reported, you are likely to assume that it is a normal thing. For example, I think in most of the African countries where there is huge corruption in government, it becomes the norm because most people in government get bribed, and it does shape your reporting attitude" BIOP02)

"The last part I will think about is the national temperament for misconduct. Singapore, for instance, will not accept any form of misconduct. In some countries, you get a government contract based on who you know, and that seeps into the national and corporate cultures and becomes a lifestyle. Consequences are not only at the corporate level but at the national level too, like in Singapore. It is through consequence that you demonstrate your commitment and thus build a culture and values" DLTP04.

"Now, in an environment where the truth is not told directly, that is the culture. So, to get to the truth, you need to devise other means. I have been told of a country where you cannot come to know more than your manager. In some cases, you cannot tell your manager that he or she does not know because, by cultural disposition, such people would not show their weakness. I would say it is a constraining factor" JAAP09.

Therefore, this study argues that presumptuous societal attitudes about wrongdoing moderate how individuals make sense of ingroup misconduct and intentions to engage in the act of whistleblowing. The next section focuses on the last category revealed which is group norms.

7.3 Group Norms

Group norms are the tenth category identified in the findings of this study. Group norms refer to social and subjective norms that could impact an individual's intention to report wrongdoing. Group norm is defined as legitimate socially shared standards against which an individual’s appropriate behaviour could be measured or evaluated (see, Alleyne et al., 2013).

In other words, the behaviour of an individual and whether that individual would engage in a particular behaviour, such as raising concerns, depends on the norms attached to the group to which he or she is a member. Group norms provide implicit guidelines for members’ behaviour including WB intentions (Bergemann and Aven, 2023; Alleyne et al. 2013). Hence, one’s intentions to report wrongdoing might depend on the strength of their social consensus and their belief in the appropriateness of the intended act.

Previous studies have observed that social consensus and subjective norms predict behavioural intentions (Ajzen, 2020; Park and Blenkinsopp, 2009). In other words, group norms impact an individual’s attitude towards WB intentions and interpretation of ingroup wrongdoing.

7.3.1 Acceptance and Conformity

Acceptance and conformity refer to the degree of compliance with the shared social norms, standard practices, and group identification. The need to conform may lead to a bystander effect in which an individual may refuse to act against an ingroup's bad behaviour. In other words, this might limit an individual’s openness to a new idea or the ability to see things differently. The perceived strength of acceptance (conformity) may impact one’s groupthink or consensus level, and loyalty perception. In other words, people with groupthink may see group decisions as superior to individual decisions.

Group acceptance and conformity tend to create a knit group or shared group identity, which may affect behaviours and influence decisions to report unethical behaviour (Bergemann and Aven, Anvari et al. 2019; Tajfel, 1979). For example, in the case of Enron, one might be tempted to ask why no one in the Arthur Anderson firm spoke out about their collusion with Enron management, including the subsequent obstruction tendency exhibited by document shredding. Hence, strong conformity may colour peoples’ perceptions including loyalty and identity interpretations (Alleyne et al. 2013).

In the thesis, the study data revealed that when participants see conformity as a prerequisite, they are more likely to overlook organisational wrongdoing based on loyalty. Hence, this moderates their reporting attitudes and behaviour. The quotes below captured how two interviewed participants expressed their views on norms of conformity and acceptance in the study data:

"You must conform. If you do not feel that way, by the time you are signing the contract, you will have seen all that and know whether it is something you must conform to or not. If you do not want to conform to organisational loyalty or practices, then you must leave" GPOP07.

"Loyalty will give you a sense of belonging to a group. Socrates said that if you are not a member of a group, you are either a beast or a god. Belonging to a group gives a sense of protection and doing something that does not favour the group might be seen as rebellious, even if it is right" KCUP10.

The statements above affirm that participants agree that norms of acceptance and conformity influence their reporting behaviour. Also, this implies that they see the organisation as the proper object of loyalty and that employees owe a prima facie duty of obligation to the organisation and its members (Uys, 2008). Hence, norms of acceptance or conformity and loyalty are prerequisites and could act as limiting factors in raising concern.

Another study suggests that conformity and silence are more likely when there is weak identification with a group (Anvari et al. 2019). In other words, people whose identification is weak are more likely to raise concerns about unethical behaviour because they believe it is detrimental to societal interests.

Other participants see conformity because of group values, standards of practice, and mindsets. In other words, accepting membership entails conforming to its standards and practices, and being loyal. Below are the views of the participants as captured in this study.

"Organisations have values, standards, mindsets, and purposes. For me, loyalty is about defending the values, mindsets, and purpose of that organisation. Loyalty

means that I am completely loyal, which means I align myself with a set of principles and standards and defend them. That means I would stand by you in whatever shape or form" EOAP05.

"I think for me, group loyalty is understanding the vision of the group I work for; I must believe in that vision and support it one hundred per cent" ZPNP26.

The two interviewed participants above situate loyalty as core values, missions, and goals. In other words, loyalty perception mediates one's reporting behaviour in a group setting. This is consistent with what Vandekerckhove and Comments (2004) described as the notion of rational loyalty which is about an individual's contribution to the explicit mission, values, and goals of the organisation.

7.3.2 Association and Attachment

Association and attachment are other subcategories identified under group norms. It refers to the bond of relationship and the emotional affinity that exists in a group relationship and how they moderate individual reporting attitudes. When individuals are associated with a group, they tend to share common beliefs and attitudes with members of that group.

Therefore, in the case of the normative conflict model, people in a group can respond to perceived ingroup wrongdoing either by conforming, remaining silent, or exiting the group (Anvari et al., 2019; Morrison, 2014). The motivation of individuals to take either of these routes will depend on the strength of their attachment. In other words, peoples' level of association and attachment could influence how they perceive ingroup misconduct and their loyalty interpretation.

For example, when people belong to the same group, they tend to embody a form of social and emotional cohesion, which might affect their ethical decision-making (Bergemann and Aven, 2023). Hence, they may begin to see the group as family, which might impact their rational judgement of WB's intentions.

In the findings of this study, the participants shared their views on the moderating effect of association and attachment on reporting intentions and its impacts on their loyalty perception. Below are the views of some participants as captured in the study data:

“Where I am working currently, there are people there who have been there for over 18 or 20 years. They now commonly use the word "part of the furniture." That might affect your reporting anything because reporting this company means reporting myself in a way. So, because of your identification with the company, that will make your attempt to look away when you see wrongdoing" CWAP03.

"For example, I always look at geese when they fly together; that is a sign that they are loyal to each other. When one of them is feeling tired, they go back to help. No goose is ever allowed to drop down or die alone; that is the loyalty of the highest order" EOAP05.

This finding revealed that social attachment could influence ethical decisions such as raising concerns based on loyalty interpretations. In other words, group attachment may colour one’s perception of wrongdoing and moderate their ethical behaviour.

Moreover, other study participants likened group association and attachment to, tribalism and herd mentality. They share the view that such fraternal relationships could blur one’s ethical judgement on group malfeasance, including loyalty interpretation. Their views are highlighted in the comments below:

“You know that you are guilty by association; you can also be truthful by association. So, your interpretation of loyalty in the workplace can get blurry if you allow yourself to focus on the team aspect and not the overall objective and mission” JAAP09.

“There is a phenomenon of tribalism, which is a kind of natural human instinct that occurs when you become entrenched in a group. And you might tend to overlook bad things in your group—that’s loyalty and tribalism—and be more likely to criticise other groups” STNP18.

“But in an event where you see colleagues developing personal relationships beyond being mere teammates, they become lovers and have attachments to each other. That will now create another cell of fraternity. In such a situation, it is obvious that when one

party engages in fraudulent activity, the tendency is that the other party will cover it up and act in complicity" UPIP20.

The study findings indicate that the more strongly people become attached and loyal to the group, the less they are likely to report ingroup wrongdoing. In other words, they view loyalty from the prism of a tribe and may ignore wrongdoing to protect members' interests and preserve relationships.

This is contrary to previous studies, which found that the more people identify with an offending group, the more they are motivated to speak out for corrective action and benefits of the group (Lickel et al., 2011; Crane and Platow, 2010). Hence, the next section discusses the balance of interests in WB's intentions**.**

7.3.3 Balance of Interests

Balance of interests explains how individuals manage conflicting expectations and loyalties when ingroup wrongdoing is perceived. Disclosing information in the workplace about unethical behaviour often brings with it the possibility of loyalty conflicts (Anvari et al. 2019). In other words, raising concerns involves managing expectations about conflicting loyalties and interests within social relationships.

Based on social identity and self-categorisation theories (Turner et al., 1994; Tajfel, 1978), individuals have multiple identities, with each successive higher-level category subsuming the preceding ones (Millward and Haslam, 2013). Hence, having multiple identities entails having different loyalty objects with implied loyalty conflicts when making ethical decisions such as raising concerns. Therefore, an employee who intends to raise concerns might need to balance their interests and obligations and would situate loyalty in the context of the superordinate identity whose values were perceived to have been violated. The ensuing interpretation will inform whether the employee conforms or dissents.

In the study findings, some participants agreed on the ensuing debate about multiple loyalties and conflicts of interest and their impact on WB's intentions. The participants' comments are captured in the thesis below.

“Loyalty is primarily viewed within the hierarchy of the organisation. Rightly or wrongly, you can say I am loyal to my manager; I am loyal to my department before you say I am loyal to the organisation” JAAP09.

“Loyalty is a concept that has more than one implication. There is loyalty to the group, and there is loyalty to you in terms of personal values. The group might expect you not to do something, but you may want to be truthful to yourself; then you also need to consider your values. So, your loyalty is influenced by your values and then by those of the group as well" KCUP10.

“Loyalty comes in different degrees; some people’s attachment to a company is superficial or to a group. It could also be a deep-rooted one. But in a work environment, in most cases, when you are being interviewed, they ask questions to find out if there will be a conflict of interest because if there is a conflict of interest, it means there will be another group you owe loyalty to that would counter the loyalty to the organisation” UPIP20.

The participants' comments above revealed an inherent dilemma because of multiple loyalties and identities in the working relationship when making ethical judgements. Previous studies have identified an inherent dilemma of normative conflicts in disclosing ingroup wrongdoing based on the personal versus the public interest conundrum (Lewis, 2017; 2014). In other words, protecting certain superordinate interests might influence peoples’ interpretation of loyalty and disclosure intentions when wrongdoing is perceived.

The quote below shows how one interviewed participant shared his opinion on this as captured in this thesis.

“If we call it a conflict of interest, values, or integrity, it is correct. If I am aware that anything is happening that I cannot conform to, the way I do it is to highlight it, and if it is not addressed, then I will walk away” GPOP07.

The views above seem to emphasise personal value or interest as the driving factor. Other participants' views revolve around public interests as the dominant consideration for intentions to disclose group wrongdoings. In other words, loyalty is a public duty when wrong is envisaged. Their views are reflected in the quotes below.

"My loyalty should be with the public; if the company's motive is to make a profit at the public's detriment, I will probably have to look for another job" NRSP13.

“I think the society, I guess, has a wider impact; it’s hard to see in the long term how organisations could be protected over the society” STNP18.

The findings indicate that participants opined that there are multiple loyalties and identity conflicts inherent in WB's intentions. People may interpret loyalty to protect the superordinate interest, and this moderates their conformity or non-conformity when misconduct is perceived. However, they believe societal consideration should supersede other interests when raising concerns. The next section discusses how the employees make sense of organisational loyalty.

7.3.4 Positive Behaviour

In this study, positive behaviour (category) focuses on how the participants make sense of organisational loyalty through the behaviours exhibited when ingroup wrongdoing is perceived. Loyalty symbolises both an allegiance to an object and emotional attachment (Hoffmann, 2006; Vandekerckhove and Commers, 2004). In other words, loyalty is an attitude and behaviour that is often implicit in an ethical dilemma. Hence, individuals resolve this conflict through self-categorisation, which influences how they interpret loyalty in group scenarios.

Past studies have argued on the implicit dilemma and the propriety of blowing the whistle and whether whistleblowing is a virtue or a violation of loyalty (Dungan et al. 2019; Duska, 2012; De Graaf, 2010). This implies that people could see loyalty from both positive and negative perspectives, which could reflect different interpretations and how they respond to intentions to disclose wrongdoing.

However, the question is how employees interpret and make sense of group loyalty in their intentions to disclose organisational wrongdoing. How does this reflect in their behaviours, and what other implicit factors inform their judgement?

In the study findings, the interviewed participants expressed that loyalty is an obligation owed to the organisation and that blowing the whistle is meant to protect the entity's interests. In other words, loyalty is about raising concerns and promoting organisational prosperity and well-being. Hence, the participants saw reporting attitude as a loyal and positive act. The participants' comments are highlighted below:

"Loyalty means you should feel happy to break the bad news to someone. So, if you think someone is acting wrongly, you have the confidence to bring that to his or her attention. Loyalty is about bringing the good and the bad to people" FJHP06.

"If you enjoy what you do and are there for the right reasons, then you want to see the organisation thrive. But I do not see it as being disloyal. We are talking about shareholders and ensuring that the organisation continues to exist to create wealth for shareholders. Also, whether we like it or not, this is the same organisation that supports the employees as sources of income" JAAP09.

"I mean, from my point of view, you should do the right thing regardless of how you feel about the company. So, loyalty is about stopping wrongdoing. That is what accountants are hired to do, and that is where their loyalty should lie" LRJP11.

"If you are loyal to an organisation and you see wrongdoing, it is your responsibility to report it. Loyalty is all about helping to correct the wrongdoing" MAMP12.

The views expressed above by the participants align with the observation that loyalty makes an employee further the interests of an organisation because it feels right to do so. Other findings also revealed that participants situated loyalty within the frames of individual values, principles, and culture. In other words, participants identified implicit factors that could influence how people make sense of organisational loyalty in ethical decision-making such as WB intentions. The comments below showed how some of the participants' views and opinions were captured in the study data:

"I think there are some factors: your background and culture contribute to your loyalty, and the job market does contribute to loyalty" BIOP02.

"Well, you cannot divorce your orientations or values from organisational loyalty. So, I think loyalty is individual based. We had a situation in one of the places I worked

where, even though we had petty cash and one single employee, this employee was so loyal to the organisation that he had to seek approval from another country even though he was in custody of the cash" JAAP09.

"Yes, we interpret loyalty differently in different cultures, ages and backgrounds" LRJP11.

The findings above indicate that participants agreed that people's circumstances, values, and cultural orientations could influence their perception and interpretation of group loyalty and thus moderate their responses to unethical misconduct. As a result of this perceived subjectivity, some participants expressed that loyalty could be a limiting factor in reporting wrongdoing.

"I would say it is a constraining factor, especially when you look at an environment where respect for elders is pertinent in culture. Even as an employee, you might compromise because you do not want the manager to fire you and thus lose your source of income. Yes, those factors could impact reporting in an organisation" JAAP09.

"Situations can make you compromise your loyalty. The situation can make you compromise. Loyalty can make individuals overlook wrongdoing" QSIP16.

"For some people, losing their house because they cannot pay their mortgage is not an easy thing. A kind of self-security issue comes into play; group loyalty can override" STNP18.

In contrast, some participants shared the view that loyalty is not a limiting factor because raising concerns is about taking responsibility and being accountable. Hence, speaking out should not be sacrificed on the altar of loyalty. The quotes below captured their views on this subject matter.

"Yeah, it is all about the role of an accountant in an organisation. It is not about disloyalty. It is about their role in society at large. It is to hold people and organisations accountable" LRJP11.

“Again, there must be a clause that if something is not right, you do not have to gag your staff against reporting it. Staff should have freedom. Yes, the organisation wants me to be loyal 100 per cent, but there must be an opportunity to speak out if something is wrong without intimidation or hindrance" POAP15.

“Loyalty is all about what is important to you. I will not compromise on personal values and stick with a company because of the pennies they will pay me” VAIP21.

In conclusion, this thesis suggests that several themes gathered from the interview data did not contribute to the findings of this study. Demographic characteristics such as (age, gender characteristics, years of experience and occupation) were considered insignificant and not within the focus of the study objectives. It is important to emphasise that these empirical characteristics (e.g., age, gender, and prior experience) are more akin to studies that have prescriptive and quantitative modes as underlying methodological approaches.

The essence of this thesis is to explore the factors that influence individuals’ behaviours and intentions and to make sense of them through intersubjective shared experiences. However, future research might seek to provide insight into the influence of these variables in understanding organisational loyalty and intentions to report unethical behaviours.

7.4 Chapter Summary

The overarching objective of this study is to explore the factors that could motivate employees’ intentions to report wrongdoing in an organisation, to understand whether loyalty to a group could constrain such intentions, and to discover other implicit factors. The previous chapter's discussions centred around the motivators and demotivators of reporting intentions. It included four key categories revealed in the study data: (1) enabling environment; (2) organisational justice and equity; (3) individual ethical dimension; and (4) personal circumstances and emotions. As discussed, the previous chapter focused on both organisational and individual-level factors that could influence or constrain individuals' intentions to report wrongdoing.

This chapter discussed the mediating factors, which consisted of three categories: individual cultural orientation and background, culture, and group norms. The chapter discussed the moderating influence of individual cultural orientation and background as revealed in the study data. Other issues discussed include individuals' cultural orientation, subjective variables that influence attitude and social relationships and how they impact the way individuals interpret organisational loyalty amid wrongdoing.

The role of national culture and temperament, which is often an embedded social and subjectively held belief and value that influences individual behaviours and mediates responses and interpretation of ethical norms, including loyalty were identified and discussed. Finally, the chapter discussed the norms of acceptance, association, and attachment and how individuals in the workplace make sense of the conflicting interests and obligations amid ingroup misconduct and explain how they interpret loyalty. Hence, the discussion focused on employees’ conceptualisation of the loyalty construct and how they make sense of the multiple loyalty objects; what factors implicitly and otherwise moderate their loyalty interpretation, and whether they perceive group loyalty as a constraining factor in raising concerns against organisational wrongdoing. This chapter's findings helped answer research questions 3 and 4 of this study.

CHAPTER EIGHT: CONCLUSIONS AND CONTRIBUTIONS

This chapter concludes this thesis by presenting a summary of the findings. The chapter starts with an overview of the thesis outlay and briefly explains the developed model. Then a summary of this thesis's findings and contributions will be presented. Finally, the chapter concludes with the limitations and suggestions for future research.

In this thesis, the overarching aim is to explore the factors that influence or hinder employees' intentions to blow the whistle in UK organisations, understand whether loyalty to an organisation limits such intentions, and explore other implicit factors and why. This aim formed the basis upon which the study objectives are formulated as follows:

- Explore the factors that motivate or constrain employees' intentions to raise concerns when misconduct is perceived.
- Understand how an individual's beliefs, values, and norms of conformity impact an employee's reporting behaviour in a group context.
- Understand how an individual's beliefs, values, and norms of conformity might influence their loyalty interpretation in the workplace amid misconduct.
- To understand whether loyalty to an organisation can constrain or limit an employee's intentions to report wrongdoing, and why?
- Develop a theory that will inform a better understanding of organisational loyalty and reporting behaviour and have implications for practice, policies, and governance in private and public sector organisations in the United Kingdom.

To achieve the research goals, a review of extant literature was extensively conducted (see Chapter 2), covering key issues, concepts, and a broad spectrum of theories around the topic of this study; (1) Explanations of whistleblowing and WB intentions and their subjective elements. (2) Loyalty concept and objects of loyalty. (3) WB and culture and how they shape human perceptions. (4) Individual and organisational level factors that influence and shape individual behaviours and attitudes. (5) contemporary review of other factors influencing individual perceptions. (6) Group norms and the role of the norms of acceptance, beliefs and ethical judgement that shape people's behaviours. (7) The review concluded with an explanation of the two key theories that underpin the study which focused on individual subjective norms and group characteristics and how they help people make sense of right and wrong and interpret loyalty when raising concerns. The reviews helped to formulate an initial conceptual framework (see Figure 2.1, Chapter 2) of influencing and constraining factors to inform the understanding of this study.

According to the findings of this thesis, ten key factors were found to influence and constrain the reporting intentions of employees and their interpretation of loyalty when wrongdoing is perceived. These factors were grouped into three main themes and developed into a model of influencing and constraining factors of reporting intentions: 'Antecedent Factors' 'Motivators and Demotivators' and 'Mediating Factors.' The development of this model supports the achievement of the aim and objectives of this thesis. The next section will summarise the model and its tripartite group of variables.

8.1 Overview of the Developed Research Model

The developed model shows that the study found three sets of factors that could influence or constrain reporting intentions of organisational employees when unethical misconduct is perceived and how they make sense of group loyalty and norms of conformity amid raising concerns. These tripartite factors operate in an interactive relationship but are distinctive in their specific emotive attributes on how they shape individual perceptions, reactions, and interpretations of ethical norms. The interaction of these individual and group-level factors informs how the participants make sense of their individual or group identity and ethical judgements when raising concerns about unethical behaviour. These factors are grouped into "Antecedent Factors**,**" "Motivators and Demotivators,", and "Mediating Factors" (see Figures 4.3, 4.5, and 4.7, Chapter 4).

The antecedent factors focus on ethical climate and culture, which define its identity and characteristics and inform its practices, systems, and processes. Antecedent variables also include leadership and managerial attributes that capture the organisational ethical identity that shapes the group values, beliefs, and norms. Antecedent factors act more like hygiene factors and do not directly influence employees' intentions to raise concerns. However, employees' beliefs about the prevailing ethical norms and the ineffectiveness of the practices, processes, and systems could breed dissatisfaction with the cultural environment and may become a harbinger of intentions to raise concerns. The dotted lines (see Figure 4.8) show the precursory nature of the antecedent variables.

The motivators and the demotivators addressed the beliefs about the organisational environment that fosters freedom of expression and safety of opinions are prerequisites for raising concerns when misconduct is perceived. In other words, when people feel that the culture supports raising concerns and that it is safe to do so, they tend to speak out, knowing that management is receptive to employees' voices. The motivators and demotivators captured the participants' views that these variables could influence or limit the individual's intention to raise concerns depending on their belief about management and group support, including past management reactions to reporting incidents. They also addressed the individual's subjective attributes and personal circumstances that can influence or limit reporting intentions.

The third group of factors in the developed model is the mediating factors. They consist of individual and group attributes that define how people see themselves as individuals and group members. While the individual-level factors are value-based attributes (e.g., belief, faith, personal integrity), the group-level factors are social norms (e.g., conformity, attachment, association). Both are not exclusive but rather inclusive in their interaction in defining individual group identity and ethical judgements, including loyalty interpretation amid wrongdoing. In other words, these factors mediate how participants interpret and make sense of group loyalty amid ingroup misconduct. The next section presents a summary of the thesis's contributions to knowledge and governance practice.

8.2 Summary of Findings and Contributions

8.2.1 Developed Model: Influencing and Constraining Factors

The development of the model showing the influencing and constraining factors of reporting intention is a key contribution of this thesis. The model reflects three interactive factors that could motivate, constrain, or help individuals make sense of unethical behaviour and interpret group loyalty amid in-group wrongdoing. The model was developed through rigorous analysis of the studied data using individual- and group-level norms to arrive at these factors. This model provides a better understanding of the factors that could motivate or limit individuals' intentions to report unethical behaviour and how people make sense of group loyalty and identity amid ingroup wrongdoing. This has implications for whistleblowing policy implementation and governance practice in the private and public sectors in the UK.

8.2.2 Antecedent Factors

Several studies have associated ethical climate, ethical dimension, culture, and leadership attributes and style with whistleblowing intentions (Elkhwesky et al. 2022; Oelrich, 2021; Park et al. 2020; Ahmad et al., 2014). In other words, these elements positively or directly influence WB's intentions. Other studies have argued that organisational employees' perception of the ethical culture, management practices, and commitment to ethical issues reinforces their beliefs and positively influences their whistleblowing intentions (Zakaria, 2015; Hwang et al., 2008). In this thesis, the findings reinforce that ethical culture, management and leadership practices, and commitment are associated with reporting behaviours. However, the finding suggests that they are antecedent variables (precursory) that have no direct influence on employees' reporting attitudes; rather, they provide an avenue for dissatisfaction about the culture and management attitudes towards ethical issues.

Additionally, the finding highlights the role of "leadership tone" and the need for organisational leadership to go beyond inculcating the requisite ethical norms and beliefs through policies, practices, and commitment to exemplify them in deeds ("walk the talk"). Otherwise, it creates a feeling of dissatisfaction with the organisational ethical norms and can instigate intentions to raise concerns. Moreover, while earlier studies have found deontological (right and justice) evaluation and teleological (harms, benefits, and consequences) consideration as antecedent factors with a positive influence on reporting intentions (Zakaria, 2015; Brook and Dunn, 2013; Rothwell and Baldwin, 2006). In contrast, this thesis posits that right and justice consideration and assessment of harms and consequences are motivators and demotivators rather than antecedent factors.

The thesis model highlights antecedent factors as consisting of three key organisational areas that reflect its norms, behaviours, and ethical identity that might be weak and ineffective. The thesis broadened the scope of what was previously reported in the literature by incorporating management's drive for sustainable outcomes, the weakness of anonymous channels, and the ignoring of concerns as antecedent variables. Hence, the thesis model contributes to the literature by revealing key organisational practices, systems, and processes that could breed a culture of wrongdoing that precedes motivations to raise concerns as well as the influencing and constraining factors.

8.2.3 The Motivators and Demotivators

In this thesis, the motivators and demotivators depict the general organisational environment, justice and equity dimension, individual ethical dimensions, and personal circumstances, enabling freedom of voice to motivate or constrain intentions to report unethical behaviours. This thesis argues that providing a conducive environment that gives a sense of belonging to members and supports their voices can influence their reporting attitudes. In other words, an enabling environment instils members' confidence to raise concerns when they perceive wrongdoing (Tumuramye et al. 2018; Fleming et al. 2018; Gupta et al. 2017).

However, organisational employees may refrain from voicing out concerns when they have a low expectation of support from the management and when they feel unsafe based on an envisaged lack of support from management or colleagues (Nicholls et al., 2021; Lyndon et al., 2012). In other words, an environment that stifles the voice of employees and makes them feel unsafe can demotivate intentions to raise concerns when wrongdoing is perceived. In addition, when the environment is seen as hostile to raising concerns and if management reactions and responses amplify such feelings, employees might be less intent on reporting incidents of wrongdoing (Scheetz and Fogarty 2019; Alleyne et al. 2019).

This thesis contributed to literature and governance practice, revealing eight components of an enabling environment that could motivate or demotivate intentions to report organisational wrongdoing. (1) A conducive environment that fosters freedom of voice is critical for sharing concerns and can motivate members' reporting attitudes and behaviours (Lavena, 2016). (2) Organisational support and collegiate support were also found; it enhances members' sense of safety and motivation to raise concerns about unethical behaviour. In other words, one’s ability to engage in reporting behaviour is influenced by the group's collective mindset, support communication, peer approval and social consensus (Park and Blenkinsopp, 2009; Ajzen, 1991). The participants emphasised that they are encouraged to raise concerns when they envisage support from management and colleagues. (3) The thesis found that management attitudes that encourage raising concerns against bad behaviour would motivate the employees to speak out. On the other hand, management attitudes that ignore or punish genuine concerns can deter intentions to report wrongdoing (Scheetz and Fogarty, 2019; Zhang et al., 2013). (4) Communication is a key aspect of an enabling environment; enhanced communication and disclosure responsibilities can instigate ethical behaviours and influence intentions to raise concerns in the workplace (Chaudhary et al. 2019; Lyndon et al. 2012). (5) Another contribution of this thesis to literature is that increased awareness about reporting responsibilities and sharing information with other co-workers could influence individuals' whistleblowing intentions (Latan et al., 2019c; Syed Mohd, 2009). This awareness could be enhanced through constant training to reinforce an ethical code of conduct among employees. (6) A culture of openness and fairness that enables people to discuss and share concerns about unethical behaviour freely can instigate intentions to report. This is consistent with past studies that stressed that commitment to openness and transparency would encourage individuals to report unethical behaviour (Alleyne et al., 2015; Pillay et al., 2012).

Other contributions of this thesis are the findings that anonymity of reporting channels and trust in management are critical aspects of the environment and culture that can enhance the intentions to report wrongdoing. In other words, people are less confident to raise concerns when they feel threatened because of unprotected identity, and when trust is broken (see, Nicholls et al. 2021; Ugaddan and Park, 2019; Alleyne et al. 2017).

Several studies have argued that risks and threats of victimisation, discrimination, bullying, fear of retribution and ostracisation affect intentions to raise concerns in the workplace (Khan et al.2022; Iwai et al. 2021; Latan et al.2019). These issues relate to perceptions about justice and equity and other prejudicial treatments people witness when speaking out against unethical behaviour. This thesis contributed to the literature by identifying five sets of factors (discrimination, inclusivity and diversity, fear of retribution, victimisation and ostracisation) that promote justice and equity perception that could influence or limit the intentions to report wrongdoings. According to this thesis, these factors are considered critical to the work environment and the ability of the employees to engage in disclosure responsibilities.

In addition, the findings showed that a culture that fosters inclusivity and differing views on race, sexuality or sexual orientation will increase individuals' sense of acceptance and influence intentions to speak out. In other words, the diverse nature of the workplace environment has increased the sensitive nature of inclusivity and diversity. The influence of inclusivity and diversity on reporting behaviour has not been significantly highlighted in previous studies. This thesis argues that inclusive and diverse culture signifies acceptance of wider opinions, enhances group cohesiveness, and improves organisational outcomes. Hence, leadership is critical in creating and shaping a culture of justice and equity because culture influences peoples' attitudes and reporting behaviours (see, Hechanova and Manaois, 2020; Trevino, 2006).

According to the findings of this study, people are more likely to look away or refrain from raising concerns when they perceive threats to their career or feel unsafe because of the possibility of being victimised by management and peers (Lee and Xiao, 2018; Alleyne et al. 2017). This perception and likelihood of reprisal action can discourage or limit employees' intentions to raise concerns about unethical behaviour. Hence, the study advocates that management should create a culture of justice and equity that incorporates protection, freedom, and confidence to speak out against wrongdoings. Accordingly, a culture allowing individuals to express their concerns freely is a prerequisite for perceptions of justice, equity, equality inclusivity, and good governance.

Another contribution of this thesis to literature is the revelation that individual ethical dimensions (personal integrity, faith, religiosity, moral bearing, perceived responsibility and impact and severity) can motivate or limit intentions to raise concerns. This thesis argued that individual ethical dimensions (subjective attributes) are crucial in ethical judgment and resolving conflicts. For instance, Weiskopf and Willmott (2013) highlighted that individuals as moral agents are embodied ethical subjects in the process of decision-making or ethical responsibility.

In this study findings, personal integrity, faith, and religiosity were found to impact individuals' reporting behaviour and resolution of ethical dilemmas amid wrongdoing. Participants with strong personal integrity, faith, and moral and religious bearing were more likely to raise concerns when they perceived wrongdoing. These attributes are subjective norms and were said to predict WB intentions and are consistent with the theory of planned behaviour (Latan et al., 2017; Alleyne et al., 2016). However, the study observed that the principle of forgiveness, which is integral to faith and religiosity, can inhibit intentions to raise concerns. In other words, individuals with an attitude of forgiveness may accommodate wrongful acts and see loyalty as personal and group-oriented.

The study also found that perceived ethical responsibility as well as perceived impact and severity to oneself and the organisation can influence intentions to report wrongdoings. In other words, when people believe that raising concerns is an ethical obligation and that the severity of the impact can affect the organisation's well-being, they are more likely to raise concerns to avert the negative effects. Some studies in the past have argued that perceived responsibility, perceived impact and severity, and ethical norms such as moral reasoning, integrity and faith predict whistleblowing intentions or behaviour (Nicholls et al. 2021; Dungan et al. 2019).

Therefore, this study posits that moral bearing, norms of integrity, faith, and religious inclination can motivate and limit the intention to report organisational wrongdoing. When the perceived impact is severe, people are less likely to ignore organisational or members’ wrongful behaviour. However, the extent of impact and severity of wrongdoing are key predictors of intentions to report group malfeasance.

Furthermore, this thesis found that personal circumstances and emotions predict intentions to report organisational wrongdoings. In other words, peoples’ attitudes and responses to events can be influenced by circumstances around them. Hence, the interviewed participants' views collaborated with extant literature and showed that consideration of personal gains (benefits) can influence reporting attitudes in the workplace (Latan et al. 2019), as well as the consideration of the likely dislocations to family well-being or sources of sustenance because of associated retributions for blowing the whistle. In such scenarios, the participants opined that they would assess the impact on their personal and family well-being and may opt to remain silent.

Prosocial behaviour involves conflict of interests, personal vs group and public and subjective assessment (Duska, 2012).

Hence, this culture of compliance (assumed loyalty) by participants is predicted by anticipated personal benefits and the assessment that the costs of raising concerns may outweigh the benefits to oneself. Therefore, this study revealed that considering personal gains and family well-being could be a limiting factor for raising concerns about unethical behaviour in the workplace. This is consistent with the theory of planned behaviour, which asserts that behavioural intentions are influenced by subjective norms and assessment of consequences (Ajzen 1991).

In this thesis, the participants identified lack of job security and unequal power metrics in the workplace relationships are predictors of their reporting attitude. According to the participants, the risk of job loss and inadequate protection could elicit what they described as "compromised loyalty" because their silence is not based on rational judgment but on the risk of job loss. Also, people with less influence may be less willing to risk their careers and less inclined to speak out when misconduct is perceived. In other words, individuals on the lower power spectrum expressed less willingness to raise concerns about unethical behaviours. Some studies in academic literature have revealed that a lack of job protection and power imbalance in work relationships predict WB intentions (Chaudhary et al. 2019; Alleyne et al.2016; Shawver, 2008). Hence, this thesis suggests that management ensures the provision of a whistleblowing policy and culture that guarantees freedom to speak out, including anonymous channels.

Moreover, the thesis revealed that one’s position and hierarchy in the organisation can impact their reporting intentions. People in the higher hierarchy may be more involved in strategic and policy issues and have a better understanding of core values, this could impact their loyalty perception and reporting attitudes. According to the data from this thesis, people on the lower rostrum of management may feel their decisions are less impactful and less likely to raise concerns about wrongdoings. Previous studies have observed that those in lower management positions are more likely to raise concerns than those in higher management positions (Ford, 2013; Rothwell and Baldwin, 2006). The participants also argued that those in higher positions have a strong network and could elicit a degree of boldness to call things out. In other words, senior managers are more likely to blow the whistle than those at lower rostrum (Brown et al. 2016).

According to this thesis, rationalisation was revealed as a critical factor that influences individuals’ reporting behaviour in the organisation. Employees’ decision to raise concerns or remain silent depends on their moral and ethical evaluation and the implied consequences for themselves and others. In other words, the conviction about its ethicality and moral considerations will determine whether to engage or not (Latan et al. 2019; Brown et al. 2016). People raise concerns based on subjective assessment and conviction and would provide reasonable justification for doing so or for refraining from it. The findings align with the theory of planned behaviour, which argues that an individual's subjective norm predicts whether the individual will engage in actual behaviour (Ajzen, 1991). Thus, this thesis contributes to academic literature and the theory of planned behaviour.

8.2.4 The Mediating Factors

Mediating factors are the last theme revealed in this thesis, which helps individuals in the workplace reconcile conflicting obligations and provides insight into how people make sense of loyalty obligations amid ingroup wrongdoing. It consists of three factors: individual cultural orientation and background, culture, and group norms. In other words, mediating factors are subjective variables and social norms that influence individuals’ interpretations and responses to events around them.

In this thesis, Participants expressed that cultural proclivity, and beliefs shape their values and influence their assessment of right and wrong, conformity or nonconformity (Brody et al. 2020; Jaffe et al. 2018). In other words, this study argues that culturally ingrained values are the basis of individual identity, behaviours, and modes of resolving ethical conflicts. Hence, cultural orientation and beliefs could influence how people interpret loyalty and judge dissenting or accepting common group behaviour.

Cultural ingrained beliefs and norms act like a mirror through which people see and make sense of the world around them, including identity and loyalty perception (Palumbo and Manna, 2019; Garcia and Dwyer, 2018). For example, individuals from corruption-endemic cultures where cultures do not support reporting group misconduct may require communication and training to ingrain the relevant ethical culture and mindset change. Hence, how people interpret loyalty and conform to ethical norms might differ from culture to culture.

In addition, personal beliefs are formed by individuals' unique characteristics that define how they think, and shape and influence how they make sense of situations, including intentions to blow the whistle. Personal beliefs are abstract qualities emanating from early childhood teachings about norms and values. This is akin to the concept of individual identity self-categorisation, as introduced by Turner (1982). Such abstract self-categorisation or identification with a unique superordinate category could motivate individuals to engage in dissenting behaviour when the norms of the individual's superordinate category are seen to have been violated (Anvari et al. 2019).

In other words, loyalty to the superordinate category could influence intentions to raise concerns against ingroup misconduct when the individual believes that commitment to self-beliefs supersedes that of the ingroup. Hence, the study findings revealed that cultural orientation and personal beliefs influence employees' interpretation of loyalty and mediate their judgement on WB. This aligns with social identity perspectives that argue that individuals within an organisation have multiple identities and loyalties (Westerman et al., 2007; Ashforth and Mael, 1989). This thesis contributes to literature and social identity theory.

Family upbringing helps mould peoples' character from the early stage of development, and thus shape their attitudes and values. Parental instructions often serve as the bedrock of moral reasoning and judgement about right or wrong. In other words, parental lessons and instructions may provide the foundation for ethical judgement about right or wrong, and conformity or nonconformity to unethical misconduct. Graham et al. (2011) highlighted loyalty as a foundational moral value that emerges at an early developmental stage of life. The study showed that participants expressed that family upbringing influences their sense of loyalty (conformity), and intentions to engage in dissenting behaviour.

Another significant contribution of this thesis to academic literature is the perceived observation of the subjective variables (faith, religiosity, and personal integrity) as both motivators and demotivators and mediating factors of reporting intentions. While faith and religious principles breed empathy (Gokce, 2015), they ingrain the universal moral principles of right and wrong, and the virtue of integrity emboldens the tendency to speak out against bad behaviour and morally responsible attitude no matter the circumstances (Srivastava and Gupta, 2022). In other words, people with a strong sense of faith and integrity would always gravitate towards truth-telling and seek actions for the overall well-being and interests of others. In other words, individuals with a strong attachment to faith and honesty may view disloyalty as a virtue to protect other interests. Their loyalty perception is for the public good. In contrast, the participants argued that the principles of forgiveness and compassion (second chance) embraced through the doctrinal teaching of faith and religion mediate their loyalty and conformity. In other words, their loyalty and conformity are for purposes of benevolence. Social identity theory argues that people identify with the group they belong, internalise the norms and values of the group and influence how they make sense of events (Bliuc et al. 2007; Tajfel and Turner, 1979). This thesis makes a novel contribution to the academic literature by showing that the virtues of faith, religiosity, and integrity act as motivators and demotivators, mediating variables of reporting intentions. The study also contributed to knowledge about group loyalty and social identity theory.

Furthermore, national temperament and dominant common cultural sensitivities and assumptions influence how they make sense of situations and reconcile ethical norms. For instance, in cultures where bad behaviours are seen as abhorrent and unacceptable, such a cultural psyche could encourage individuals to report incidents of unethical behaviour. In this thesis, participants who viewed loyalty from a personal perspective (object) argued that they are more likely to report incidents of wrongdoing and that their decisions are influenced by other implicit considerations (e.g., personal integrity, and faith). On the other hand, those who perceived loyalty as a group object are more likely to refrain from raising concerns. In other words, loyalty perception is culturally domiciled, hence, individuals interpret loyalty through the prisms of their cultural sensitivities and assumptions. This study contributes to the literature by identifying how cultural sensitivities and national temperament mediate loyalty interpretation amid wrongdoings.

This thesis adds to the academic literature by revealing how common group norms influence attitudes including reporting intentions and loyalty interpretation. Group norms are socially shared standards of behaviour that influence each member's behaviour and attitudes (Doe et al. 2020). The work environment provides a social context for members to cognitively learn attitudes, values, and norms, and help define how they think and behave. Social identity theory posits that individuals' values are formed by the groups with which they share common characteristics and affiliations (Hogg et al., 1995; Tajfel, 1982). Social consensus and emotional attachments that result from group membership inform the cognitive representation of that individual, including beliefs and behaviours (Hogg and Terry, 2001).

This shapes how individuals see themselves and the contextual group values that predict their ethical judgement, including loyalty perception. In other words, individuals use contextual cues to activate group identity and resolve conflicts by determining which group values are salient (Johnson et al., 2005; Ashforth and Mael, 1989). Determining the salient values could influence the individuals' degree of conformity and acceptance when ingroup wrongdoings are perceived. According to the data from the thesis, participants who accepted the norms of the organisation as salient agreed that conformity to group practices and maintaining confidentiality were prerequisites. They argued that the virtue of their employment obligations psychologically binds people. In other words, conformity and acceptance of group membership mediate their reporting intentions and interpretations of loyalty. Loyalty is perceived as an organisational object and mandatory.

The participants' views collaborated with academic literature, which observed that the strength of an individual's sense of attachment (affiliation) and groupthink could modify their behaviour and intentions to report wrongdoing (Bergemann and Aven, 2023; Alleyne et al., 2013). Other findings in this thesis revealed that when participants viewed loyalty from the mindset of its core values, visions, and missions as a primary obligation, they were more likely to raise concerns to forestall any detrimental impacts. Much of the extant literature has situated the notion of rational loyalty or true loyalty within the core values and missions of the organisation (Uys, 2008; Vandekerckhove and Commers, 2004). Hence, this thesis finding represents another key contribution to academic literature and organisational loyalty.

In this thesis, the balance of interests was one of the key considerations expressed by participants to influence how they make sense of loyalty, allegiance, and disclosure intentions. Affiliation with different social groups may imply conflicting beliefs, values, and norms. However, subjectively ingrained values and norms impact peoples' attitudes and ethical decision-making processes. In other words, individuals have multiple simultaneous identities (Anvari et al., 2019; Millward and Haslam, 2013). The degree of identification with diverse groups determines the salience of interest when contending and conflicting values exist. The study participants were of the view that their balance of interests is predicted based on the values they consider salient. For example, the need to preserve the values of integrity, faith, and perceived professional responsibility informs how they interpret loyalty amid wrongdoing.

According to the findings of this thesis, when participants viewed subjective personal values (integrity and faith) as salient and driving factors, they interpreted loyalty as a public good and were motivated to disclose wrongdoing to protect societal interests. In addition, participants who identified as accountants viewed professional identity as salient and considered wrongdoing as detrimental to societal interests and believed that disclosure would protect public interests. In other words, the balance of interest mediates an individual's interpretation of loyalty and affects their disclosure intentions. This is another contribution to academic literature and loyalty conceptualisation.

Finally, this thesis contributed to the understanding and conceptualisation of group loyalty by revealing the behavioural norms exhibited by individual participants that help make sense of it amid ingroup wrongdoing. Loyalty is a subjective construct, and differences could influence its values, beliefs, social influence, and cultural perception. The questions this research intended to answer include: "How do organisational employees interpret and make sense of group loyalty amid wrongdoing? How does this reflect in their behaviours, and what other implicit factors inform their judgement or perception? The participants agreed that loyalty is an obligation owed to the organisation and that they could raise concerns about correcting unethical behaviours and promoting the organisation's well-being. In other words, participants perceived loyalty as organisational citizenship behaviour.

The study findings indicate that implicit variables such as honesty, faith and religiosity, moral principles, and culture influence loyalty perception. This could impact people's responses and reactions to unethical behaviours. In other words, loyalty could act as a limiting factor in an individual's intentions to blow the whistle. On the other hand, some participants argued that loyalty is not a limiting factor in disclosing organisational wrongdoing. They view raising concerns as a responsibility for the greater good of society, which should not be sacrificed on the altar of loyalty.

In summary, this thesis made several contributions to academic literature, theories, and governance practices: (1) influencing and containing factors of reporting intentions and loyalty interpretation (2) in contributions to governance practice, this thesis highlighted the role of management and leadership in creating an ethical culture that provides an enabling environment for disclosure of wrongful behaviours and identified several factors that may influence or constrain reporting attitudes in an organisation in the UK. This is showcased through the contribution of the developed model. (3) The thesis contributes to understanding the loyalty construct and whether it limits raising concerns in a group context. These contributions provided useful insights, helped meet the research objectives, and answered questions one, two, three, and four of this thesis**.**

8.3 Contribution: Theories and Literature

This thesis contributes to the literature on whistleblowing (WB) by offering a theoretically integrated and empirically grounded analysis of the interplay between individual and group-level factors influencing employees’ intentions to report organisational wrongdoings. Previous studies have largely adopted a micro-level focus-emphasising individual subjective attributes and characteristics, while neglecting the wider factors (group norms and culture) that constrain or shape ethical behaviours and intentions (Oelrich, 2021; Park et al., 2020; Oleson, 2019; Weiskopf and Tobias-Miersch, 2016).

Researchers have advocated situating studies outside the realm of individual variables and exploring other discourses, such as social attachment and associated processes (Kenny et al., 2020; Anvari et al., 2019; Weiskopf et al., 2019). This study represents an initial response to that advocacy and provides new insights into the interplay between individual agency (subjective attributes) and social consensus, and how they shape individual attitudes and WB intentions.

Several studies have examined WB intentions and antecedents using the Theory of Planned Behaviour (TPB) to highlight the role of individual subjective norms and characteristics on intentions to report organisational wrongdoing (Hechanova and Manaois, 2020; Alleyne et al., 2016). Other studies highlighted the relationship between WB intentions and social consensus using the social identity theory, SIT (Palumbo and Manna, 2019; Anvari et al., 2019).

However, there is no consensus on the relationship between social attachment and WB intentions (Palumbo and Manna, 2019), and it appears to be a gap in the literature. This study addresses this gap by adopting a multi-theoretical framework that integrates the Theory of Planned Behaviour (TPB) and Social Identity Theory (SIT) to explore both the individual subjective attributes and the influence of group consensus on WB intentions and makes the following contributions.

This thesis provides a novel theoretical contribution by combining TPB and SIT to explore the complex and interdependent relationship between individual subjective attributes and social consensus or group identity. While TPB highlights how personal attitudes, perceived behavioural control, and subjective norms shape intentions (Park et al., 2020), SIT elucidates how group attachment, loyalty, and social consensus influence ethical judgement. This enables a more holistic understanding of WB behaviour, showing that subjective attributes are not static but are dynamically constructed through social interaction in a group context.

A key contribution of this study is the reconceptualisation of subjective norm. The findings demonstrate that individual subjective characteristics are shaped by perceived group expectations, especially when wrongdoing occurs within an in-group. Hence, individuals tend to align their attitudes with the group expectations, driven by a desire for acceptance and loyalty to the group. This expands the TPB framework by embedding subjective attributes within a socially situated and identity-based context, thus bridging the gap between individual intention and social pressure or conformity expectations.

Building on social identity theory SIT, this research introduces the idea that social consensus is formed through the internalisation of shared subjective norms such as values, beliefs, and moral orientations. The findings show that when individuals within a social group begin to share similar ethical perceptions and identity norms, a collective consensus emerges, which either constrains or instigates WB intention. This theoretical advancement deepens our insights into how social identity and group consensus shape moral agency and ethical judgment.

This thesis contributes to the literature by highlighting the dual role of individual subjective attributes such as faith, integrity, religiosity, and cultural background. These subjective attributes not only act as motivating factors for whistleblowing but can also serve as constraints, particularly when people interpret loyalty and moral obligation through the prism of group identity. This duality challenges simplistic models of ethical decision-making and enriches theoretical understanding of how individual moral reasoning interacts with social influence in a group context.

Moreover, past studies have adopted the social identity theory using an interpretive mode of engagement to explore individual WB intentions (Kenny et al., 2020; Palumbo and Manna, 2019). However, these studies seem to over-emphasise social-group dynamics, downplaying the impact of individual subjective attributes (beliefs, values, faith, religiosity) in shaping human behaviours.

Methodologically, this research addresses the limitations of prior studies that relied predominantly on single-theory approaches or treated individual and group influences in isolation. By adopting an interpretive, multi-theoretical approach, this thesis offers a more nuanced lens for examining the intersections between identity, beliefs, group loyalty, and WB intentions. This approach allows for a richer understanding of intentions, particularly in contexts where moral, emotional, and cultural factors are deeply embedded.

In addition, this study contributes to WB literature by expanding the typologies of antecedents to include socio-psychological attachment and group-level dynamics. It moves beyond the traditional dichotomy of individual whistleblowing versus organisation to explore the space where identity, loyalty, and subjective norms intersect. This study opens new directions for future research by suggesting that whistleblowing is not simply a rational or ethical act, but a socially constructed decision embedded in cultural and group contexts.

Summary of Key Theoretical Contributions:

- Integration of TPB and SIT to offer a dual-level perspective of WB intentions
- Reframing subjective norms as socially influenced and identity-bound, not just individually held.
- New insights into social consensus formation through shared subjective attributes.
- Highlighting the ambivalent role of personal morality, faith, religiosity, and integrity in group contexts.
- Methodological innovation through a multi-theory, interpretive lens that bridges the micro-and meso-level perspectives.

8.4 Contribution: Methodological Approach

Most studies in the field of whistleblowing and organisational behaviour have been dominated by quantitative methods informed by an underlying positivist theoretical perspective for exploring the factors that influence reporting intentions (Bergemann and Aven, 2023; Iwai et al., 2021; Kenny et al., 2020; Alleyne et al., 2018). These studies implicitly assume that objectivity is best achieved through detached observation and quantification. However, such an approach often overlooks the subjective, culturally embedded nature of constructs like loyalty and WB intention.

This study introduces a theoretical shift by adopting a neo-empiricist theoretical stance- a perspective not yet applied in empirical whistleblowing research. Neo-empiricism challenges the dichotomy between subjectivity and objectivity by acknowledging that truth and meaning emerge from lived, intersubjective experiences while still maintaining a commitment to rigorous empirical inquiry.

By adopting a neo-empiricist theoretical stance, this study reconceptualises loyalty and intention as subjective, culturally situated constructs that can nonetheless be examined objectively through participants' views of their lived experiences. This represents a significant contribution. The study expands the epistemological boundaries of WB research, demonstrating that objectivity need not be confined positivist/prescriptive paradigm.

Hence, this thesis advances the field by (1) challenging the dominance of positivist paradigms in WB research; (2) illustrating the applicability and value of a neo-empiricist lens; and (3) offering a novel theoretical foundation for exploring the intersection of individual beliefs, cultural norms, and group dynamics. This shift provides a richer, more nuanced understanding of WB intentions and organisational loyalty. Moreover, this methodological shift offers future researchers a pathway to explore deeply personal and ethically implicit topics, such as WB intention, without reducing them to simplistic variables. It also signals the importance of reflexivity and interpretive depth in organisational studies- an area where positivist frameworks often fall short.

8.5 Contribution to Practice

This study has contributed to practice through its findings that have implications for organisational governance practices and WB policies. The study has identified sets of factors depicted in the study model that show elements of organisational ethical climate, internal processes (policies and regulatory) and control systems that may not be effective and how they influence perceptions about leadership and ethical culture, instigate or limit individuals' freedom and confidence to raise concerns. The model also highlighted individual and group-level factors that shape behaviours and intentions and how they influence conformity to the norms and culture.

The study outcome is useful for policymakers, organisational managers and governance practice in the private sector organisations in the UK, specifically improvement in corporate WB policies, regulatory frameworks and procedures, and ethical and cultural change. For example, the developed model would help organisational managers understand whistleblowing influencing and constraining variables thus lead the implementation of effective WB policies and reporting frameworks that foster responsible ethical culture, behaviour, and governance practice.

The study has implications for practice and governance in organisations. The findings provide insight on how to improve the cultural and ethical environment that enhances reporting attitudes and behaviours. Leadership cues and communication are critical elements of an organisational culture and environment. Hence, this study's findings highlight that a clear ethical line of communication, leadership-driven ethical culture, and training are imperative for enhanced reporting confidence of group members. Moreover, the findings provide insights into incorporating diversity and inclusive leadership practices in an organisation. In addition, understanding how employees make sense of norms of conformity and interpret group loyalty is useful in practice for cultural change in organisations.

The current frameworks, the UK corporate governance code (2018) and PIDA (1998), are considered ineffective and limited in scope. This finding would be useful for policymakers to improve the WB framework and regulations that protect whistleblowers from corporate retribution. The outcome will help policymakers implement internal and external whistleblowing channels to strengthen current regulations and curb corporate misconduct. Hence, this study suggests making whistleblowing mandatory in the UK.

8.6 Limitations of the Study

Consistent with most research, this study has its limitations. Due to the qualitative nature of the study, a small sample of 27 was used because the research prioritises in-depth understanding rather than generalisability. Also, the data was collected from a specific sample population (auditors, accountants, and others) using a purposive sampling technique. This makes the generalisation of the study outcomes difficult, and caution in the use of the findings is suggested.

In this research, the interviewed study sample indicates a gender imbalance as fewer than 30% participants identified as female compared to over 70% male. In addition, this study did not take into consideration the views of participants with a non-binary perspective. Hence, this gender bias and inability to incorporate participants with a non-binary perspective could be a limiting factor.

In qualitative research, gaining access to suitable participants can be difficult and hard to reach. Particularly, this study's interviews were conducted during the COVID period (Online) with strict protocols and restrictions in place nationwide, which itself is an inherent limitation.

8.7 Areas for Further Research

This study was carried out in an organisational context in the UK, and it identified several factors that may influence and constrain reporting intentions and how they shape loyalty perception in the workplace. Considering the increasing cultural diversity in the global workplace, including the UK, this thesis suggests exploring in future research the influence of cultural variations using either Hofstede's cultural dimensions (individualism vs. collectivism) or the GLOBE Model (institutional collectivism vs. ingroup collectivism) to capture how they shape attributes of group loyalty and norms of acceptance amid wrongdoing. This study suggests that future research should explore the views of individuals outside the chosen participants group and increase the scope to include public sector organisations for wider significance of the findings.

Furthermore, the researcher recommends exploring how demographic variables such as gender, sexual identity, age, seniority, and years of experience influence perceptions of organisational loyalty and impact intentions to report to enrich insights from a qualitative methodological perspective. Finally, this thesis developed a model of factors influencing or constraining whistleblowing intentions in an organisation. The researcher suggests putting the developed model into practice in an organisational context to explore if additional factors (overt or implicit) impact intentions to report.

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APPENDICES

APPENDIX I

INTERVIEW SCHEDULE

Organisation:

Position:

Person Interviewed:

Duration of Interview:

Thank you for accepting this invitation for interview. This interview is part of the process for my PhD research at Sheffield Hallam University. I will like to assure you that any information given in the course of this interview will be treated with utmost confidentiality and your anonymity will be fully guaranteed. You have the right to withdraw your participation at any point in the course of the interview without giving any reason.

The purpose of this study is to explore the factors that influence or hinder the employees, (e.g. auditors and other professionals) intentions to report wrongdoing (blow the whistle); and to understand whether loyalty to an organisation (group) constrains or limits such intentions; to discover any other implicit factors and why?

In the course of this interview, you will be asked questions around this topic of research which centres on intentions to report wrongdoing, group loyalty, and influencing and constraining factors for a duration of 45-60 minutes.

The interview will be recorded and transcribed, and the findings will be shared with all participants prior to publication.

Organisation/Culture

1. Can you briefly tell me about yourself including your background?
2. Can you share your experiences of working in an organisation and how long have you worked?
3. What is your understanding about organisational misconduct, fraud or unethical practices and why it occurs in an organisation?
4. Do you think there is any relationship between occurrence of a misconduct/wrongdoing and organisational culture? Please give examples
5. Do you think management/leadership has a role in encouraging/discouraging employees to report unethical practices, or misconduct when it occurs? What about other co-workers?

Wrongdoing/Intentions to report/Factors

6. What are your personal views about reporting a wrongdoing, misconduct or fraud?
7. Do you think reporting a wrongdoing or intention to do so is a duty or an obligation? Please give details
8. What are the key factors that could influence or motivate you in raising concerns or reporting a wrongdoing?
9. Do you consider any consequences or benefits for such an action? Please give examples
10. How do you relate your personality/values, cultural background or origin in this context (reporting intention)?
11. What other factors, (e.g. professional orientation) could influence your reporting intentions? How?
12. Generally, can you share with me the values or principles that drive your attitudes and behaviours most?

Organisational Loyalty

13. How do you see organisational loyalty in this context? Can you illustrate with practical examples
14. Tell me what the word ‘loyalty’ means to you? And why?
15. Do you share the view that organisational loyalty entails conformity, acceptance and solidarity to norms and practices at all times?

16. Loyalty often involves conflicts of interests/values/obligation, what are your views on managing these expectations?
17. Tell me whose interest should be considered most important in raising concerns about a wrongdoing or unethical practice in an organisation? (in-group or others) Why?
18. Do you see organisational/group loyalty as a limiting factor in intention to report misconduct, a fraud or wrongdoing? How?

Group identification

19. Tell me your views about identifying with an organisation/group? (e.g., common values, norms and practices)
20. What do you consider the important factors in identifying as member of an organisation?
21. Do you think that group identity may affect the way an employee interprets loyalty in the workplace? How?
22. Can you share any past experiences of having a sense of personal conflict within a group/organisation?

APPENDIX II

PARTICIPANTS INFORMATION SHEET

Project Topic: Organisational Loyalty: An exploratory study into employee intentions to report wrongdoing.

Dear xxxxxxxxx

I am writing to invite you to participate in an interview for my research project. I am currently doing doctoral research (Doctor of Philosophy) at Sheffield Hallam University. The study focuses on understanding the impact of group loyalty on the intentions to report wrongdoing by organisational employees in the United Kingdom.

Purpose of the study

This study aims to explore the factors that influence or hinder the intentions of organisational employees (auditors, accountants, and others) to report wrongdoing, and to understand whether loyalty to an organisation which often require conformity and solidarity to norms and practices constrains/limits such intentions; and to discover other implicit factors.

As teams and groups in global business become more culturally diverse, it is vital to understand how cultural-embedded norms and beliefs impact an individual interpretation of ethical subjective norms and how they help shape their understanding of group loyalty. It is important to emphasise that this study is not investigating any misconduct but only using proxies to explore intentions to report.

How long will the meeting last.

The interview will last between 45-60 minutes long and will be tape recorded and transcribed and password encrypted. The interview will be conducted via zoom in strict compliance to the University Covid-19 guidelines and protocols. The information and data collected will be securely stored consistent with the University policy for a period of 10 years from the date of completion.

Right of participation

All participants will be expected to sign a consent form for voluntary participation before the commencement of the interview. Participant is entitled to withdraw from participating at any point during the interview.

Possible benefits of the study outcomes

The study will help to understand group relationship, improve the culture of governance through strong whistleblowing policies and practices to the benefit of all stakeholders.

This research has been approved by the University Research Ethics Committee of Sheffield Hallam University.

For Further Information, Contact:

Christian Obi Uchenna

Christian.Uchenna@student.shu.ac.uk,

Doctoral Researcher-Sheffield Business School, Sheffield Hallam University, Howard Street, Sheffield. S1 1WB.

Any concerns about the conduct of this study, please contact the head of the University Research Ethics Committee on researchsupport@shu.ac.uk

Thank you.

Date:

APPENDIX III

Interview Participants Consent Form

Topic: Organisational loyalty: An exploratory study into employee intentions to report wrongdoing.

Name and contact address of the Researcher:

Christian Uchenna

Doctoral Researcher

College of Business, Technology and Engineering

Sheffield Business School

City Campus

Howard Street

Sheffield S1 IWB

Email: Christian.Uchenna@student.shu.ac.uk

Name of Participant---

I do agree to participate in the research study conducted by Christian Uchenna on the topic described above. I understand the purpose and the nature of the study and my participation is purely voluntary.

I hereby grant the permission for the use of the data in completing a PhD degree including such other purposes like dissertation, presentations, and publications. I have been duly informed that all materials will be treated as confidential and in line with all data protection requirements, and that I am free to withdraw from the project at any point in time.

I consent to an interview of 45-60 minutes duration. I agree for the interview to be tape recorded as I understand the tape will be password encrypted, stored safely, and used only for the purposes of the study consistent with the University's research ethical guidelines.

Research Participant-- Date-------------------------

Researcher--Date------------------------------