

## **From Intention to Action in Whistleblowing: Examining Ethical Leadership and Affective Commitment of Accountants in Indonesia**

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### **ABSTRACT**

Ethical leadership and affective commitment are believed to affect whistleblowing decisions. This study aims to examine the whistleblowing intention as a mediating variable between the relationship of ethical leadership and affective commitment to whistleblowing. By using a mail survey, 161 questionnaires were collected from accountants, auditors, and finance staff all over Indonesia. Eight out of ten hypotheses were supported. The findings show that ethical leadership and affective commitment affect whistleblowing, and whistleblowing intention partially mediates the relationship of ethical leadership and affective commitment to whistleblowing. However, the findings reveal that ethical leadership does not influence external whistleblowing intention. Also, the external whistleblowing intention is negatively related to a whistleblowing decision.

*JEL Classifications: M42, K42*

*Keywords: ethical leadership; affective commitment; internal whistleblowing intention; external whistleblowing intention; whistleblowing*

## I. INTRODUCTION

Over the past several years, a number of financial disasters have arisen in the world of business. Frequently, accountants are the ones who are involved and take part in the failure of a business which leads to distrust and taints the professional reputation of the accounting profession (Fracalanza and Buttigieg, 2016). For instance, Enron, WorldCom, and Tyco are very well-known scandals. In response to this, a code of ethics and regulations was created, called the Sarbanes-Oxley Act in the USA (Sarbanes-Oxley Act, 2002) to regulate the performance of accountants and to prevent unethical behavior (Copeland, 2015). Despite all of these ethics and regulations, accountants are still suspecting in many ethical scandals. It is proof that codes of conduct and regulations are only inanimate standards. Thus, the people who use them are the ones who should give life to the standards, and an individual's personal characteristics are the most important key to decide ethical behavior.

Whistleblowing is one of many kinds of ethical behavior (Fracalanza and Buttigieg, 2016). According to Dozier and Miceli (1985), whistleblowing is seen as a pro-social behavior, which means it benefits numerous people. Near and Miceli (1985, p. 4) define whistleblowing as "the disclosure by organization members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to affect action." In sum, whistleblowing is seen as a behavior that give merits to lots of people as it reduces unethical behavior that happens within an organization.

Given that unethical behavior occurs in organizations, the ethicality of leadership is found to be important (Brown and Trevino, 2006). According to Brown et al., (2005), ethical leadership is the leaders' ethical behavior that is perceived by their subordinates. Ethical leaders' value, expect, and encourage employees to do the right things, teach the employees to skillfully recognize unethical behavior, and maintain high ethicality in order to achieve the organization's objectives (Mayer et al., 2012). A previous study from Liu and Ren (2017) examined the relationship between ethical leadership and whistleblowing. The results of the study show that ethical leadership perceived by trainee auditors positively influences whistleblowing, where the higher the ethicality of leaders that is perceived by trainee auditors will result in auditor willingness to blow the whistle.

Additionally, affective commitment seems to influence employees' willingness to blow the whistle as well (Alleyne, 2016). Alleyne conducted research about the influence of organizational commitment on an accountant's whistleblowing intention. The results demonstrate that a high level of organizational commitment increases internal whistleblowing intention but decreases external whistleblowing intention. Near and Miceli (1985) argued that a high level of organizational commitment will result in internal whistleblowing behavior because employees do not want their company's name to be tainted.

The motivation of this study is to examine the role of intention as the mediator between ethical leadership and affective commitment to whistleblowing. As Park and Blenkinsopp (2009) stated, studying whistleblowing directly has its own inherent difficulties because people may have a positive attitude towards whistleblowing and see it as a pro-social behavior that must be done, but act differently when they are confronted by it. Thus, the researchers used intention to measure whistleblowing as it seems to be

the best predictor to see whether people will actually blow the whistle when they encounter wrongdoings (Ajzen, 1987).

A previous study by Liu and Ren (2017) examined the relationship between ethical leadership and whistleblowing. Therefore, this study aims to extend the previous research by adding the intention between ethical leadership and whistleblowing to examine the influence of intention between the relationships. According to Ajzen (1987), the best way to measure whistleblowing is to examine the intention of actual behavior. Thus, this study wants to analyze whether the intention really results in whistleblowing behavior. Moreover, the relationship of organizational commitment and whistleblowing intention had been examined by Alleyne (2016). As intention is an important measure to actual behavior, this study aims to extend the previous study by adding whistleblowing to the previous model to examine whether whistleblowing intention really results in actual whistleblowing. Additionally, this study uses affective commitment instead of organizational commitment as an independent variable, since affective commitment itself could be representative in defining organizational commitment (Allen and Meyer, 1990).

## **II. LITERATURE REVIEW**

### **A. Ethical Leadership**

Ethical leadership is defined as the normatively appropriate behavior that is demonstrated by leaders and is promoted to subordinates through two-way communication, reinforcement, and decision making (Brown et al., 2005). The social learning perspective states that employees' ethical behavior could be influenced by an ethical leader through role modeling (Brown et al., 2005). According to them, there are two components of ethical leadership; those are a moral person and a moral manager. In the moral person component, an ethical leader is seen as being trusted, acting fair, being honest, and behaving ethically (Mayer et al., 2012). In the moral manager component, ethical behavior supports ethical behavior and discourages unethical behavior through their managerial actions, such as rewarding ethical attitudes, having penalties for unethical behavior, and utilizing communication (Brown et al., 2005).

Brown et al. (2005) conceptualize three features of an ethical leader. First, an ethical leader displays ethical behavior. Second, the subordinates see such a leader as a role model. Third, an ethical leader is not only ethical for them, but also creates ethicality for their subordinates. Thus, it can be concluded that ethical leadership is an ethical behavior performed by leaders and influences the behavior of subordinates.

### **B. Affective Commitment**

Affective commitment describes employees' affection toward their organization (Akanbi and Ofoegbu, 2013; Mensah et al., 2016). A positive affection can be indicated by hard work to achieve the company's goals, the desire to work outside work hours, and zero willingness to move or resign from the organization. Affective commitment is one of the commitments that describe organizational commitment.

Organizational commitment may be defined as the relative strength of an individual's identification and involvement with that particular organization (Mowday et al., 1979, 1982). It is often characterized by the individual's belief and agreeableness of

the organization's values and goals, want to put the best effort towards the organization, and desire to remain as a member of the organization (Porter et al., 1974). According to Meyer and Allen (1991), there are three dimensions of organizational commitment. First, there is affective commitment as described above. Second, there is continuance commitment, which is comparing the advantages and disadvantages of working in the organization (Meyer and Allen, 1991). Employees tend to stay when the advantages are bigger than the disadvantages. Third, normative commitment denotes feelings of obligation as the basis for employees to work in the organization (Meyer and Allen, 1991; Akanbi and Ofoegbu, 2013). However, affective commitment is used in this study because it is the most prevalent approach to organizational commitment and also considered to be the best representative of organizational commitment (Allen and Meyer, 1990). Thus, affective commitment is what influences the organizational commitment of an employee the most. Those with a high level of organizational commitment are more likely to have a very strong affection to the company.

### **C. Whistleblowing Intention**

A behavioral intention is the subjective probability that an individual assign to the likelihood that a given behavioral alternative will be chosen (Ajzen and Fishbein, 1980). According to the reasoned action theory (Ajzen and Fishbein, 1980), actual behavior can be predicted by the intention behavior. Thus, it is become good chance to examine the whistleblowing practice by examining the intention of blowing the whistle (Victor et al., 1993). The whistleblowing intention reflects the actual practice of whistleblowing. Whistleblowing is divided into two types which are internal whistleblowing and external whistleblowing (Park and Blenkinsopp, 2009). Internal whistleblowing is conducted within the organization, while external whistleblowing is conducted outside the organization. ACCA (2012) stated that in considering blowing the whistle, an employee should use an internal channel in the organization, such as the Board of Directors, an audit committee, or a telephone hotline. If an internal channel cannot solve the problem, the employee should blow the whistle externally, such as through the media or a regulatory body (Alleyne et al., 2013) after considering several matters, such as the materiality of financial fraud, how the public will be affected, how serious the problem is, and its relevancy with accounting standards.

### **D. Whistleblowing**

Whistleblowing is defined differently depending on the researcher's research perspective; different perspectives lead to different ways to define whistleblowing. In a previous study carried out by Miceli and Near (1985), they defined whistleblowing as "*The disclosure by organization members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action*" (Latane and Darley, 1970; Arnold and Ponemon, 1991; Izraeli and Jaffe, 1998). Furthermore, Dozier and Miceli (1985) described whistleblowing as a pro-social behavior that gives merit to society, even though the interest and safety of oneself are in concern when blowing the whistle. Bouville (2008) regards whistleblowing as a behavior done by employee in an organization that exposes a wrongdoing to the higher level of management, external authorities, or the public.

Broadly defined, whistleblowing is exposing an actual or suspected illegal deed (Brennan and Kelly, 2007; Deborah et al., 2010; Kennett et al., 2011; Alleyne et al., 2013). However, blowing the whistle is not a simple matter. Since whistleblowing has its own important part in the accounting profession area, it encompasses the views of ethical concerns that lead to decisions in the workplace, especially in detecting fraud (Gao and Brink, 2017). Regardless of that being said, to increase the motivation to do whistleblowing, it is necessary to have legal protection and financial rewards to safeguard and ensure the assurance of the whistleblower in an internal or external situation to provide the information at ease without getting under pressure from other parties (Lee and Xiao, 2018).

## **E. Hypothesis Development**

### **1. Ethical leadership and whistleblowing intention**

Ethical leadership plays a significant role in influencing employees' ethicality (Brown et al., 2005). The ethical behavior performed by leaders will be an example for their employees. People tend to compare their own ethicality to others' and they will modify their own accordingly (Liu and Ren, 2017). Thus, employees will compare and adjust their ethicality to their leaders' ethicality. Ethical leadership has a negative relationship with unethical behavior (Avey et al., 2011; Mayer et al., 2002) but is positively related with pro-social behavior (Brown et al., 2005; Avey et al., 2011). The higher ethical leadership is perceived by the employees, the less unethical behavior will be conducted, and vice versa.

As stated by Brown et al. (2005), ethical leadership is divided into two components: a moral person and a moral manager. As a moral person, a leader can be an ideal role model as he/she behaves ethically, acts fair, is honest, and is trusted (Mayer et al., 2012). Thus, subordinates will be more likely to see their leader's ethicality and adjust to it. If the leader is ethical then the subordinates will imitate him/her to be similarly ethical. As whistleblowing is an ethical behavior, subordinates influenced by an ethical leader will be more likely to conduct whistleblowing.

As a moral manager, an ethical leader supports ethical behavior and discourages unethical behavior through one's managerial actions, such as rewards for ethical attitudes, penalties for unethical behavior, and communication (Brown et al., 2005). Thus, an ethical leader creates an ethical environment within the subordinates and nurtures the ethical traits amongst subordinates. The employees will think that it will be unethical to conceal wrongdoings. Therefore, an ethical leader in the moral manager component will increase employees' sense of ethical behavior and encourage whistleblowing intention.

As a moral person and moral manager, the ethicality of the leader is perceived as being high, which means the individual supports ethical behavior, and subordinates can easily approach the leader to report any wrongdoings or unethical behavior they have witnessed, so this will increase the intention of the subordinates to blow the whistle, both externally and internally. The reason is because subordinates will feel supported for every ethical behavior they do, no matter whether it is within or outside the organization. Thus, the following hypotheses are developed.

**H1a:** Ethical leadership positively influences accountants' external whistleblowing intention.

**H1b:** Ethical leadership positively influences accountants' internal whistleblowing intention.

## 2. Affective commitment and whistleblowing intention

Affective, continuance, and normative commitments are the components of organizational commitment, which are related to whistleblowing intention. However, among these three components, affective commitment seems to have a significant relationship with whistleblowing intention (Allen and Mayer, 1990).

Employees who have a high affective commitment to their organization are more likely to blow the whistle internally. The reason is they tend to have affection towards the company (Akanbi and Ofoegbu, 2013; Mensah et al., 2016); they trust their company and would like to do anything to achieve the company's goals. With these reasons, employees see their organization as a good company and are willing to do anything for the company.

Some research shows that affective commitment influences whistleblowing behavior positively (e.g. Westin, 1981; Powell, 1990; Miceli et al., 1991; Somers and Casal, 1994; Taylor and Curtis, 2010). Thus, it is probably because they want to make sure that the organization's reputation will not be damaged or tainted. Therefore, those who have a high level of affective commitment to their organization are more likely to blow the whistle (Brief and Motowidlo, 1986) internally. Meanwhile, those who have a low level of affective commitment are more likely to blow the whistle to an external source or the public, simply because they do not have much affection for the company. Therefore, the following hypotheses are developed.

**H2a:** Affective commitment negatively influences accountants' external whistleblowing intention.

**H2b:** Affective commitment positively influences accountants' internal whistleblowing intention.

## 3. Whistleblowing intention and whistleblowing

Accountants often witness wrongdoings in their companies, either done by co-workers, supervisors, or top management. Accounting is perceived to be an independent and honest profession; however, the fact is that not all accountants are independent. The existing scandals of Enron, WorldCom, Crazy Eddie, and many more are proof that accountants are not always honest and independent. Accountants who witness wrongdoings usually have an intention to report the deeds.

As the reasoned action theory (Ajzen and Fishbein, 1980) states, actual behavior can be predicted by the intention. Ethical leadership and affective commitment can influence accountants' whistleblowing intention, either internally or externally. Thus, if accountants' internal whistleblowing intention increases, then it is more likely that internal whistleblowing will happen. It also applies to external whistleblowing intention; if the external whistleblowing intention increases, they will actually blow the whistle externally. Thus, the following hypotheses are developed.

**H3a:** External whistleblowing intention is positively related to whistleblowing.

**H3b:** Internal whistleblowing intention is positively related to whistleblowing.

#### **4. Ethical leadership, affective commitment, whistleblowing intention, and whistleblowing**

Studying whistleblowing directly is in fact difficult due to inherent difficulties in the development of the theory (Park and Blenkinsopp, 2009). This fact leads researchers to indirectly measure whistleblowing through employees' attitudes towards whistleblowing. However, measuring whistleblowing behavior through attitudes is somehow problematic; therefore, intention is found to be the best predictor of actual behavior (Ajzen, 1987) instead of attitude. Thus, if there is an influence that can lead accountants to increase their intention to blow the whistle, it can be concluded that the actual behavior will be performed.

Ethical leadership can influence the employees' intention to blow the whistle. It is a behavior of the superiors that is perceived by their subordinates. When subordinates who want to report a wrongdoing see that their leaders support ethical behavior, both their internal and external intention to blow the whistle might increase because they will think that their leaders will support them to blow the whistle, either outside or inside the organization, since whistleblowing is an ethical behavior. Thus, if the intention increases, whistleblowing will be more likely to happen. On the other hand, if their leaders do not show any sign to support ethical behavior, they may lose the intention because there is no one to support their decision to blow the whistle. So, if there is no intention, whistleblowing will not likely happen.

**H4:** External whistleblowing intention mediates the relationship between ethical leadership and whistleblowing.

**H5:** Internal whistleblowing intention mediates the relationship between ethical leadership and whistleblowing.

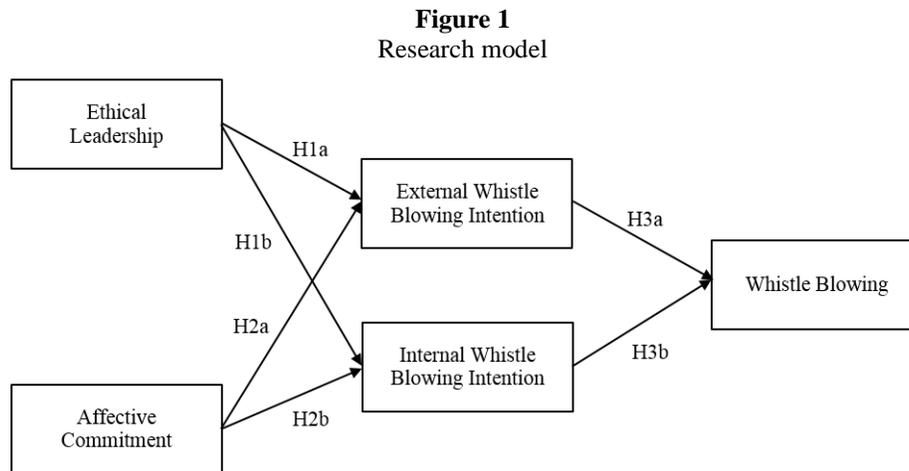
Affective commitment can also influence the employees' intention to blow the whistle. It is a behavior that is possessed by the employees when they have affection towards their organization, where they will do anything and strive to achieve all the goals of the company. When subordinates who have affection for their company witness any wrongdoings, their intention to blow the whistle internally will increase, while their intention to blow the whistle externally will decrease. This happens because they do not want to taint their company's reputation by exposing the wrongdoings to the public. Instead, they will report it inside the company as an attempt to correct the wrongdoings or do something about it. Therefore, affective commitment may lead employees to blow the whistle internally, but they will not do it externally.

**H6:** External whistleblowing intention mediates the relationship between affective commitment and whistleblowing.

**H7:** Internal whistleblowing intention mediates the relationship between affective commitment and whistleblowing.

## 5. Research Model

The research model is depicted below with ethical leadership and affective commitment as independent variables, whistleblowing intention (internal and external) as a mediating variable, and whistleblowing as a dependent variable.



## III. METHODOLOGY

### A. Sampling

Accountants, auditors, and finance staff from various companies in Indonesia were selected to fill-in a web-based survey. From 775 questionnaires distributed, 203 were received and only 161 were properly completed. The response rate was 26.2%, and 79.3% of the response rate was used as the respondents. Among the 161 respondents, 62.11% were male and 37.89% were female. The ages of the respondents ranged from 22–26 (29.81%), 27–32 (32.30%), and above 32 years old (37.89%). Most of the respondents were finance staff (37.27%), 30.43% were accountants, and 32.30% were auditors. From these respondents, 53.42% had work experience of more than six years, 16.77% had four to six years of work experience, and 29.81% had two to four years of experience. Table 1 presents the details of the respondents' demographics.

### B. Measurement

Brown et al. (2005) developed a 10-item questionnaire in their research to measure ethical leadership using a five-point Likert scale, where 1 = strongly disagree and 5 = strongly agree. This measurement was used to measure the ethicality of team leadership in the current study. The sample items of this scale were "Listen to what employees have to say" and "Disciplines employees who violate ethical standards". The Cronbach's alpha for this variable was 0.911.

**Table 1**  
Demographic data

	<b>% Respondents</b>
<b>Gender</b>	
Male	62.11%
Female	37.89%
<b>Occupation</b>	
Auditor	32.30%
Accountant	30.43%
Finance	37.27%
<b>Tenure</b>	
2 – 4	29.81%
4 – 6	16.77%
>6	53.42%
<b>Age</b>	
22 – 26	29.81%
27 – 32	32.30%
>32	37.89%

An eight-item questionnaire from Allen and Meyer (1990) was used to measure affective commitment. The measurement used a five-point Likert scale to measure it, where 1 = strongly disagree and 5 = strongly agree. The sample items of this scale were “I would be very happy to spend the rest of my career with this organization” and “I enjoy discussing my organization with people outside it”. The Cronbach’s alpha for this variable was 0.807.

An eight-item questionnaire developed by Park and Blenkinsopp (2009) was used to measure whistleblowing intention. Four items were used to measure external whistleblowing intention and the last four items were applied to measure internal whistleblowing intention. A five-point Likert scale was used where 1 = not at all and 5 = very hard. The question asked was, “If you found wrongdoing in your workplace, how hard would you try to do the following: ‘Report it to the appropriate authorities outside of the organization’ and ‘Use the reporting channels outside of the organization’.” The Cronbach’s alpha for external whistleblowing intention was 0.733 and 0.706 for internal whistleblowing intention.

Accountants are required to perform in accordance with the standards developed by Crawford and Weirich (2011) to measure whistleblowing. With the statement, “I will report wrongdoings if,” the measurement used a five-point Likert scale, where 1 = strongly disagree and 5 = strongly agree. The sample items of this scale were “finding out failure to record liabilities” and “finding out revenue from sales is recognized without an invoice”. The Cronbach’s alpha for this variable was 0.850.

### C. Statistical Analysis

SEM was used to analyze the relationship between the variables in this study because it is suitable to test latent variables. SEM can be used to confirm, generate, or compare models (Joreskog and Sorbom, 1993), as well as to explore new models or modify hypothesized models (MacCallum, 1995). This method has been widely used in social

science literature (Bentler and Dudgeon, 1996) and is often used by accounting researchers (Gregson, 1992a & 1992b); Kalbers and Fogarty, 1995; Poznanski and Blin, 1997).

#### IV. RESULTS AND DISCUSSION

Table 2 shows the means, standard deviations, and correlation of study variables. The midpoint of the mean is 2.5. The mean of the ethical leadership was high, slightly above 4.00, which means that the respondents perceived their leaders to be ethical. Moreover, the mean of affective commitment was recorded to be 3.646, which is perceived as high as well. It shows that the respondents were very affective towards their company. Additionally, the mean of internal whistleblowing intention was higher than the external whistleblowing intention (3.865 and 2.488 respectively). It indicates that respondents had more intention to blow the whistle internally than externally when they witnessed wrongdoings. This can be explained as an external whistleblower faces more retaliation threats and social pressure than an internal whistleblower (Dworkin and Baucus, 1998).

Additionally, Table 2 explains the correlation between each variable. Ethical leadership shows an insignificant correlation ( $r = 0.056$ ,  $p = 0.331$ ) toward external whistleblowing intention. This indicates that ethical leadership does not influence accountants' intention to blow the whistle externally. On the other hand, ethical leadership is a good predictor for internal whistleblowing intention (WBI-I) because it shows a positive significant correlation ( $r = 0.421$ ,  $p < 0.001$ ). Moreover, affective commitment has a negative significant correlation ( $r = -0.314$ ,  $p < 0.001$ ) to external whistleblowing intention but a positive significant correlation ( $r = 0.172$ ,  $p < 0.093$ ) to internal whistleblowing intention. This can be concluded that affective commitment can influence both external and internal whistleblowing intention. As for the relationship between external whistleblowing intention and internal whistleblowing intention to actual whistleblowing, the table shows that external whistleblowing intention has a negative significance correlation ( $r = -0.159$ ,  $p = 0.015$ ) to whistleblowing, which means that external whistleblowing intention negatively influences whistleblowing. If external whistleblowing exists, whistleblowing may not happen. Meanwhile, internal whistleblowing intention to whistleblowing has a positive significance correlation ( $r = 0.491$ ,  $p < 0.001$ ).

**Table 2**  
Descriptive statistic

	Mean	SD	EL	AC	WBI-E	WBI-I	WB
<b>EL</b>	4.022	0.976					
<b>AC</b>	3.646	1.151					
<b>WBI-E</b>	2.488	1.139	0.056	-0.314***			
<b>WBI-I</b>	3.865	1.014	0.421***	0.172*			
<b>WB</b>	4.519	0.643			-0.159**	0.491***	

\*\*\*Sig at  $p < 0.01$  \*\*Sig at  $p < 0.05$  \*Sig at  $p < 0.1$

Besides the reliability, the validity of the constructs needs to be noted as well. The construct validity test was divided into three types: convergent validity, discriminant validity, and predictive validity. Convergent validity can be seen when the constructs

have 1) loadings that are higher than 0.70, and 2) the p value is significant at  $<0.05$  (Hair et al., 2013). The loadings need to be greater than 0.70, because the latent variable is supposed to explain at least 50% of the variance of each construct. However, in some cases, the ideal value of 0.70 for convergent validity cannot be fulfilled, oftentimes due to newly developed questionnaires. Thus, loadings that range from 0.40-0.70 need to be considered. The construct can be removed if it can increase the value of the average variance extracted (AVE) and composite reliability above the limit. Meanwhile, a construct that has a loading below 0.40 should be removed. So, in this study, three constructs that had loadings below 0.40 were removed. The removed constructs include: 1) "I enjoy discussing my organization with people outside it" (AC2), 2) "I think that I could easily become as attached to another organization as I am to this one" (AC4), and 3) "I found inadequate disclosure in footnotes or management discussions and analysis" (WB6). The remaining indicators are shown in Table 3 with an AVE of at least 0.517 and a loading of at least 0.597, 0.542, 0.716, 0.678, and 0.694 for ethical leadership, affective commitment, external whistleblowing intention, internal whistleblowing intention, and whistleblowing, respectively.

Full collinearity VIF is the result of a full collinearity test that consists of vertical and lateral multicollinearity. The researcher usually pays more attention to vertical collinearity but less attention to lateral collinearity, even though lateral collinearity is also important because it may lead to biased results. The requirement for full collinearity VIF is that the value must be less than 3.3 (Kock, 2015). As seen from Table 3, the values of full collinearity VIF for each variable are less than 3.3. Therefore, it can be concluded that the model is free from vertical collinearity, lateral collinearity, and the common biased method problem. Overall, the analysis denotes that the measurement model is reliable and valid.

Discriminant validity can be obtained by comparing the square root of AVE and the correlation between the constructs. If the AVE square root is greater than the correlation between the pairs of constructs, then it is considered valid. Thus, Table 4 shows the correlation between the constructs and the AVE square root in the diagonal. It shows that all the diagonal elements are greater than the correlation between the variables in the same column.

#### **A. Structural Model Analysis**

The model of this research is presented below, formed by valid and reliable constructs that have been proven in the measurement model analysis. It is shown that the  $R^2$  of external and internal whistleblowing intention are 0.096 and 0.272, respectively. It means that 10% of external whistleblowing intention and 27% of internal whistleblowing intention can be explained by ethical leadership and affective commitment. Additionally, the  $R^2$  of whistleblowing is 0.306, which means that around 31% of whistleblowing can be explained by both external and internal whistleblowing. Moreover, the goodness of fit model is used to evaluate whether the model is fit or supported by the data. The criteria for goodness of fit includes three indicators, which are: 1) average path coefficient (APC)  $< 0.05$ , 2) average  $R^2$  (ARS)  $< 0.05$ , and 3) average variance inflation factor (AVIF)  $< 5$ . The results of the model fulfill the requirements of the goodness of fit with APC=0.269, ARS=0.225, and AVIF=1.118.

**Table 3**  
Reliability and convergent validity

Latent Variable	Mean	S.D	Loading
<b>Ethical Leadership (CR = 0.926; AVE = 0.560; Cronbach Alpha = 0.911)</b>			
Conducts h/h personal life in an ethical manner.	4.006	0.898	0.597
Defines success not just by results but also the way that they are obtained.	4.198	1.094	0.641
Listen to what employees have to say.	4.111	0.968	0.741
Disciplines employees who violate ethical standards.	4.130	1.044	0.708
Makes fair and balanced decision.	4.006	0.919	0.838
Can be trusted.	4.043	0.951	0.750
Discusses business ethics or values with employees.	3.962	0.987	0.771
Sets an example of how to do things the right way in terms of ethics.	4.080	0.942	0.846
Has the best interests of employees in mind?	3.813	1.050	0.819
When making decisions, asks "what is the right thing to do?"	3.869	0.909	0.730
<b>Affective Commitment (CR = 0.862; AVE = 0.517; Cronbach Alpha = 0.807)</b>			
I would be very happy to spend the rest of my career with this organization.	3.229	1.200	0.577
I really feel as if this organization's problems are my own.	3.931	0.988	0.542
I do not feel like 'part of the family' at my organization @.	3.857	1.244	0.783
I do not feel 'emotionally attached' to this organization @.	3.577	1.213	0.846
This organization has a great deal of personal meaning for me.	3.782	1.017	0.691
I do not feel a <i>strong</i> sense of belonging to <i>my</i> organization @.	3.496	1.241	0.819
<b>Whistle Blowing Intention - External (CR = 0.833; AVE = 0.555; Cronbach Alpha = 0.733)</b>			
"If you found wrongdoing in your workplace, how hard would you try to do the following?"			
Report it to the appropriate authorities outside of the organization.	2.832	1.163	0.716
Use the reporting channels outside of the organization.	2.527	1.178	0.716
Provide information to outside agencies.	2.329	1.111	0.739
Inform the public of it.	2.260	1.104	0.764
<b>Whistle Blowing Intention - Internal (CR = 0.819; AVE = 0.532; Cronbach Alpha = 0.706)</b>			
"If you found wrongdoing in your workplace, how hard would you try to do the following?"			

Report it to the appropriate persons within the organization.	3.931	1.055	0.678
Use the reporting channels inside of the organization.	3.937	1.029	0.761
Let upper level of management know about it.	3.515	1.096	0.729
Tell my supervisor about it.	4.047	0.877	0.746
<b>Whistle Blowing (CR = 0.894; AVE = 0.628; Cronbach Alpha = 0.850)</b>			
"I will report wrongdoings if:"			
Finding out revenue from sales is recognized without invoice.	4.652	0.615	0.735
Finding out overstated inventory quantities during stock taking.	4.627	0.557	0.796
Finding out improper deferral of costs when conducting cut-off test.	4.521	0.643	0.871
Finding out failure to record liabilities.	4.465	0.671	0.853
Finding out "Cookie Jar" accounting.	4.329	0.731	0.694

**Table 4**  
Discriminant validity

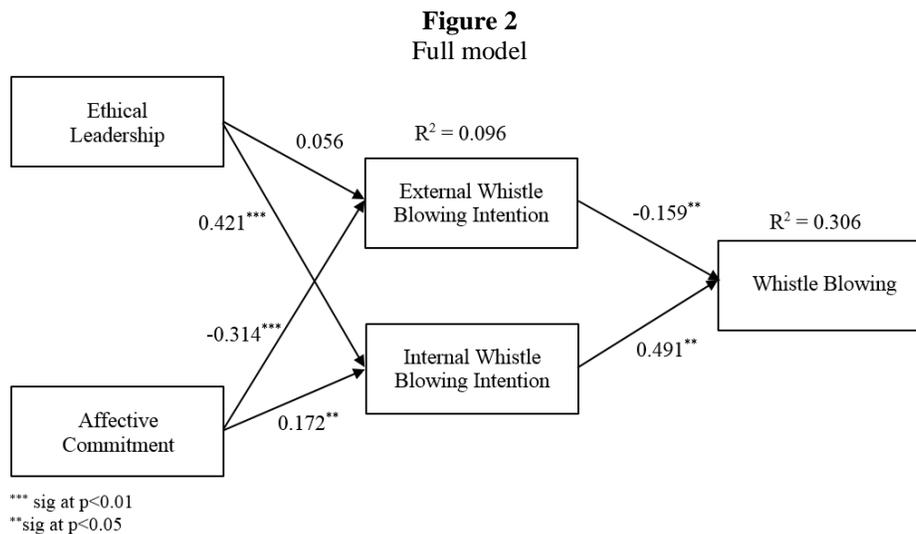
	<b>EL</b>	<b>AC</b>	<b>WBI-E</b>	<b>WBI-I</b>	<b>WB</b>
<b>EL</b>	<b>(0.748)</b>				
<b>AC</b>	0.480***	<b>(0.719)</b>			
<b>WBI-E</b>	-0.032	-0.282***	<b>(0.745)</b>		
<b>WBI-I</b>	0.488***	0.293***	0.047	<b>(0.729)</b>	
<b>WB</b>	0.472***	0.367***	-0.131**	0.475***	<b>(0.793)</b>

Diagonal element: Square root of AVE; off-diagonal: Correlation between construct

\*\*\*Sig at p<0.01 \*\*sig at p<0.05

## B. Hypothesis Testing

Figure 2 presents the relationship between variables. It shows that the relationship between ethical leadership and external whistleblowing intention is insignificant ( $\beta=0.056$ ,  $p=0.331$ ), while the relationship between ethical leadership and internal whistleblowing intention is significant ( $\beta=0.421$ ,  $p<0.001$ ). Therefore, this explains that H1a is not supported, while H1b is supported. Next, the figure shows a significant relationship between affective commitment and whistleblowing intention—for both external and internal whistleblowing. It shows a negative relationship between affective commitment and external whistleblowing intention ( $\beta= -0.314$ ,  $p<0.001$ ), but a positive relationship between affective commitment and internal whistleblowing intention ( $\beta=0.172$ ,  $p=0.039$ ). Therefore, it can be concluded that H2a and H2b are both supported. Moreover, the figure presents a significant relationship between external whistleblowing intention and internal whistleblowing intention to whistleblowing. However, there is a negative relationship between external whistleblowing intention and whistleblowing ( $\beta=-0.159$ ,  $p=0.015$ ), which means H3a is not supported. On the other hand, internal whistleblowing intention and whistleblowing have a positive relationship ( $\beta=0.491$ ,  $p<0.001$ ) which means that H3b is supported.



Moreover, this study tested whether external and internal whistleblowing intentions fully or partially mediate ethical leadership and affective commitment to whistleblowing (Hypothesis 4 to hypothesis 7). When there is an external whistleblowing intention as the mediator, the association between ethical leadership and whistleblowing is still significant ( $R^2 = 0.49$ ,  $p<0.01$ ), but the direct effect coefficient has a lower value, dropping from 0.53 to 0.49. Additionally, the association between affective commitment and whistleblowing is also significant ( $R^2 = 0.36$ ,  $p<0.01$ ), but the direct coefficient also has a lower value, dropping from 0.41 to 0.36.

When internal whistleblowing intention exists as the mediator, the association between ethical leadership and whistleblowing is still significant ( $R^2 = 0.35$ ,  $p < 0.01$ ), but the direct effect coefficient has a lower value, dropping from 0.53 to 0.35. Furthermore, the association between affective commitment and whistleblowing is also still significant ( $R^2 = 0.24$ ,  $p < 0.01$ ), but the direct coefficient also has a lower value, dropping from 0.41 to 0.24.

It is revealed that both external and internal whistleblowing only partially mediate the relationship between ethical leadership and affective commitment to whistleblowing, then by showing this result, H4 to H7 are supported. By partially mediating, it means that there are other factors that mediate the relationship between the independent variable and the dependent variable (Baron and Kenny, 1986).

### C. Discussion

The purpose of this study was to examine the relationship between ethical leadership, affective commitment, and whistleblowing, with accountants' internal and external whistleblowing intention as mediating variables. The results stated above show that 8 of 10 hypotheses are supported while the remaining ones are not. A summary of the supported and non-supported hypotheses can be seen in Table 5. Supporting H1b, the findings show that ethical leadership is positively related to internal whistleblowing intention. The higher the leaders' ethicality is perceived by their subordinates, it increases subordinates' intention to blow the whistle internally. This happens because accountants see their leader to be ethical and to support ethical behavior. Therefore, accountants could easily approach their leader and report any wrongdoings they have witnessed. Next, H2a and H2b are also proven, where affective commitment negatively influences external whistleblowing intention, but it influences internal whistleblowing intention positively. Thus, these findings show the same results as Alleyne's (2016) research. This means that the higher the employees' affection toward the company is, it will reduce their intention to blow the whistle externally, while the higher the affection of employees to the company is, it will increase their intention to blow the whistle internally. It can be explained that employees who have a high affection commitment to their company do not want their company to have a bad reputation. Next, supporting H3b, the findings show that internal whistleblowing intention is positively related to whistleblowing. Thus, when accountants have an intention to blow the whistle internally, they will actually blow it. It is in line with Ajzen's theory, as he stated that whistleblowing intention is the best predictor of actual behavior.

Moreover, the results show that external and internal whistleblowing intention partially mediates the relationship between ethical leadership and affective commitment to whistleblowing (H4 to H7 are supported). This finding provides new evidence and supports the argument stated by Ajzen (1991) that intention is the best predictor for actual behavior. Thus, the role of whistleblowing intention is important in the relationship of ethical leadership and affective commitment of accountants towards their whistleblowing decision.

**Table 5**  
PLS results

<b>Panel A. Direct Effect</b>			
<b>Variable</b>	<b>Path to</b>		
	<b>WB</b>		
Ethical Leadership (EL)	0.526***		
R <sup>2</sup>	0.277		
Affective Commitment (AC)	0.408***		
R <sup>2</sup>	0.167		
<b>Panel B. Testing the mediating effect</b>			
<b>Variable</b>	<b>Path to</b>		
	<b>WBI-E</b>	<b>WBI-I</b>	<b>WB</b>
Ethical Leadership (EL)	-0.118		0.487***
Whistle Blowing Intention-External (WBI-E)			-0.163**
R <sup>2</sup>	0.014		0.302
Ethical Leadership (EL)		0.498***	0.346***
Whistle Blowing Intention-Internal (WBI-I)			0.356***
R <sup>2</sup>		0.248	0.371
Affective Commitment (AC)	-0.325***		0.364***
Whistle Blowing Intention-External (WBI-E)			-0.202
R <sup>2</sup>	0.106		0.206
Affective Commitment (AC)		0.360***	0.243***
Whistle Blowing Intention-Internal (WBI-I)			0.440***
R <sup>2</sup>		0.130	0.333
<b>Panel C. Full Model</b>			
<b>Variable</b>	<b>Path to</b>		
	<b>WBI-E</b>	<b>WBI-I</b>	<b>WB</b>
Ethical Leadership (EL)	0.056	0.421***	
Affective Commitment (AC)	-0.314***	0.172**	
Whistle Blowing Intention-External (WBI-E)			-0.159**
Whistle Blowing Intention-Internal (WBI-I)			0.491***

As already stated, 8 of 10 hypotheses in this study are supported, and it is already explained above. However, 2 of them are not supported, which are the following: “Ethical leadership positively influences accountants’ internal whistleblowing intention” (H1b) and “External whistleblowing intention is positively related to whistleblowing” (H3a). First, ethical leadership is predicted to be positively related to whistleblowing intention (H1a), with the following logic: the higher the ethicality of a leader is perceived by the subordinates, the intention to blow the whistle externally increases because they know that their leader will protect them as the leader has high ethicality. In fact, this study found that ethical leadership does not influence the employees’ intention to blow the whistle externally. Perceived behavioral control could be an explanation for this unsupported hypothesis. Perceived behavioral control refers to “the perceived level of

difficulty to perform a behavior'' (Ajzen, 1991, p. 188). The theory states that a behavior or intention to do a specific behavior depends on the availability of opportunities and resources (Ajzen, 1991). Ethical leadership can be seen as one of the resources for employees to report any unethical behavior. Employees' intention to blow the whistle may increase because they see that it will be easy to tell their leader about it since the leader's ethicality is high. However, this opportunity can only be seen by internal whistleblowers. Their intention may increase because they see that their leader is ethical, so they can easily report any unethical behavior to the leader and the leader will be more likely to support them in blowing the whistle within an organization. However, an ethical leader has nothing to do with an external whistleblower. As perceived behavior is explained, intention will increase if an individual finds an opportunity or resources that will ease their way to perform a behavior. Employees' intention to blow the whistle externally depends on the opportunity and the resource that can ease their way to blow the whistle externally. Once the employees find there is an opportunity and there is a resource that can link them to outside the organization, their intention to blow the whistle externally may increase. However, because a leader is a person within an organization, they (leaders) obviously are not the resource or opportunity for a whistleblower and have nothing to do with an employee who wants to declare unethical behavior to someone outside of the organization. That is why H1b is supported but H1a is not.

As for the second unsupported hypothesis, H3a states that external whistleblowing intention is positively related to whistleblowing. When the intention is formed, more likely it will turn to actual behavior (Ajzen, 1991). However, this hypothesis is not supported. The results show that the relationship between external whistleblowing intention and whistleblowing is negative rather than positive, as stated in H3a. Therefore, the finding shows that when external whistleblowing intention exists, the actual whistleblowing behavior may not happen. According to Dworkin and Baucus (1998), an external whistleblower more often faces a retaliation threat than an internal whistleblower. As an external whistleblower is often referred to as a traitor by those within the organization and as an icon of betrayal (Park and Blenkinsopp, 2009), the individual will be more likely to get a retaliation threat (Miceli and Near, 1992; Mesmer-Magnus and Viswesvaran, 2005). The retaliation threat could be in the form of being downgraded, given work without responsibility, assigned lots of work, or handed difficult work that requires specific skills and knowledge (Bok, 1980), as well as having employment termination or receiving a death threat (Parmerlee et al., 1982; Mesmer-Magnus and Viswesvaran, 2005). Thus, because accountants may encounter these threats when blowing the whistle, they may keep their mouths shut even if they have an intention to blow the whistle externally.

In conclusion, H1a is not supported because ethical leadership has nothing to do with external whistleblowing intention, since leaders are those within the organization. Then, H3a is also not supported, since an external whistleblower faces more consequences and retaliation than an internal whistleblower, so they are discouraged to execute their intention to an actual behavior.

## V. CONCLUSION

This study examined how ethical leadership and affective commitment influence whistleblowing via whistleblowing intention. The data was collected from 161

accountants in Indonesia. Ten hypotheses were tested using SEM-PLS. Eight out of ten hypotheses were supported. The results show that ethical leadership does not influence external whistleblowing intention but internal whistleblowing intention. Affective commitment positively affects internal whistleblowing intention but has a negative influence on external intention. Moreover, external intention is negatively related to whistleblowing, while internal intention shows a positive relationship.

The results of this study also demonstrate that whistleblowing intention mediates ethical leadership and affective commitment to whistleblowing. Thus, it is important to increase accountants' intention to blow the whistle, as they are the ones who usually witness unethical behavior in an organization. Moreover, when the wrongdoings are done by top management and hard to be detected, the role of a whistleblower is really important. In order to increase whistleblowing intention, a company needs to have an ethical leader within the company and also to create an environment where accountants can easily blow the whistle, for example, by providing a reporting channel to blow the whistle. As the results show, internal whistleblowing will be more likely to happen than external whistleblowing. Therefore, it will be beneficial to the company as wrongdoings can be solved within the organization, without damaging the company's reputation. Additionally, whistleblowers help management to detect wrongdoings that may be undetected.

This study is not without its limitations. Firstly, the population used in this study is very specific, both in occupation and nationality. This study focused on one occupation (accountant) and one nationality (Indonesian). In this case, this study cannot guarantee that the results are applicable for other occupations. Also, respondents from a different country may present different results. Therefore, future research may repeat this study for a wider range of occupations and nationalities.

Secondly, the results of this study show that ethical leadership is not associated with external whistleblowing intention. This happens because an ethical leader is a person within an organization, while an accountant who has the intention to blow the whistle externally needs resources outside of the organization. Thus, ethical leadership is not significant for an accountant who wants to blow the whistle externally. Therefore, future research could seek other variables that have a relation and could increase external whistleblowing intention, such as an altruism trait. According to Dozier and Miceli (1985), altruism is a good predictor for whistleblowing. Those who have altruism will blow the whistle without fear of retaliation. Therefore, altruism may be a variable that could increase external whistleblowing intention.

Third, the results shown in this study also present the negative relationship between external whistleblowing intention and whistleblowing. As stated by Ajzen (1991), intention is the best predictor of actual behavior and when an intention exists, actual behavior is more likely to happen. However, the study reveals that when the intention of external whistleblowing exists, it does not necessarily mean that whistleblowing will actually happen because it has a negative relationship. Thus, the results do not convey the same results as Ajzen's argument where he stated that intention is the best predictor for actual behavior. However, it has been explained above that this result might be influenced by retaliation as it could hamper one's intention to do whistleblowing. Measuring whistleblowing is extremely hard and rarely done, which is also a limitation of this study. Thus, future research can extend this study by adding the retaliation variable between whistleblowing intention and whistleblowing, to prove

whether blowing the whistle is influenced by retaliation even though they have the intention to do so.

Lastly, the panel above shows that external whistleblowing intention and internal whistleblowing intention partially mediate ethical leadership and affective commitment to whistle blowing. Thus, there are many other factors that could influence the relation. Future research, therefore, could enrich this study by looking for other variables besides whistleblowing intention that could mediate the relationship between ethical leadership and affective commitment to whistleblowing. For example, future research could use personality traits as a mediating variable. According to Bateman and Crant (1993), whistleblowing intention is not decided only by intention but also by the action when they actually face it. Miceli (2004) stated that personality is one of the reasons an employee will blow the whistle. Thus, personality traits can be used as a mediator to link ethical leadership and whistleblowing.

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