PERSONAL DYNAMICS, ORGANIZATIONAL SUPPORT AND WHISTLE-BLOWING INTENTIONS AMONG EMPLOYEES IN PUBLIC UNIVERSITIES IN KENYA

MESHACK KIPKOECH KATAM

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DECLARATION AND APPROVAL

This thesis is my original work and has not been presented for conferment of a degree in this or any other University

…………………….   ………………………
Signature   Date

MESHACK KIPKOECH KATAM

PHD/BSA/ 001/20

Approval

This thesis has been submitted for examination with our approval as University Supervisors

…………………………   **…………………………..**

Signature   **Date**

Dr. Hellen Wothaya Sang

Department of Marketing, Management Science, Tourism and Hospitality Management

University of Kabianga.

………………………   **……………………………**

Signature   **Date**

Dr. Pius Kiplimo Chumba

Department of Marketing, Management, Tourism and Hospitality Management

University of Kabianga.

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DEDICATION

I dedicate this thesis to my dear wife Mrs. Teclah Tuwei who has given me overwhelming support throughout my research period. To my late dad and mum, Mr. & Mrs. Chepsiror Lagat who valued education in a community where people didn't care much about education. They sacrificed and kept encouraging me never to have limits in pursuit of education. I further dedicate this thesis to my late brother, Mr. Moses Biwott who educated me in high school and University.

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ABSTRACT

Whistleblowing is essential to organizations as it helps to expose wrongdoings or behaviors which if left, may degenerate to unethical actions that may further bring about loss of property or damage reputation. Even though whistleblowing in Kenyan public universities is rare, some surveys have illustrated instances of whistleblowing from both members of the public and administrators. The purpose of this study was to determine how personal dynamics, organizational support, and whistleblowing intentions among employees in public Universities in Kenya influence whistleblowing intentions as moderated by organizational support. The specific objective were; to examine the relationship between gender and whistleblowing intentions; to establish the relationship between altruism and whistleblowing intentions, to determine the relationship between ethical values and whistleblowing intentions, to establish the relationship between attitude and whistleblowing intentions as well as to determine the moderating effect of organizational support on the relationship between personal dynamics and whistleblowing intentions among employees in public universities in Kenya. The study was anchored on the following four theories Rational Choice, Planned Behavior, Prosocial Behavior and Organizational Support. The study adopted a positivist research philosophy and correlational research design. The specific objectives of the study were to: determine the effects of gender, altruism, ethical values and attitude on whistleblowing intentions among employees in public universities. The research utilized questionnaires as the tool in the collection of primary data. The reliability was examined using the Cronbach Alpha coefficient where an average of 0.85–was obtained from study parameters for internal consistency. Descriptive statistics were obtained using frequencies and percentages and multivariate linear regression was used to determine the factors that were associated with whistleblowing intentions among employees in public Universities in Kenya. The target population was 30,818 employees from public university in Kenya. A sample size of 395 respondents was obtained using Yamane formulae. Proportionate sampling was used to obtain the number of respondents in each university and simple random sampling was used to select respondents to fill the questionnaires. Descriptive statistics were analyzed in form of Mean and Standard deviation while multiple linear regression model and correlation analysis were used to establish the relationships of the study constructs. There was a statistically significant difference in whistle blowing intentions among males and females. On average, males showed higher whistleblowing intentions compared to females ($R^2 = 0.22$, $\beta = 0.96$, p-value = 0.007). In addition, a one-unit increase in altruism was associated with an increase in whistleblowing intentions by 0.14 ($R^2 = 0.18$, $\beta = 0.14$, p-value = 0.016), similarly a one-unit increase in ethical values resulted in an increase in whistleblowing intentions by 0.22 ($R^2 = 0.28$, $\beta = 0.22$, p-value = 0.003) and finally a one-unit increase in attitude led to an increase in whistleblowing intentions by 0.12 ($R^2 = 0.21$, $\beta = 0.12$, p-value = 0.024). The R^2 value obtained before introduction of the moderator was 0.72 and after introduction of the moderator was 0.77. Therefore the R^2 change was 0.05. This showed that organizational support which was the moderator had a positive impact on altruism ($\beta = 0.04$, p-value = 0.021) and attitude ($\beta = -0.04$, p-value < 0.001) on whistleblowing intentions and insignificant impact on gender (p-value = 0.582) and ethical values (p-value = 0.523). The study findings revealed that gender, altruism, ethical values and attitude all have positive and significant relationships with whistleblowing intentions and organizational support moderates the relationship. The study recommends that universities need to formulate policies which take into account gender differences, put in place mechanisms of identifying altruists who will promote whistleblowing, continuous sensitization of employees on whistleblowing intentions, need to create a positive culture and finally develop policies that ensures protection of whistleblowers. The study may be beneficial to Universities, Academia and also Government.

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LIST OF ABBREVIATIONS & ACRONYMS

ACFE   Association of Certified Fraud Examiners

ALAC   Advocacy and Legal Advice Centres

CAJ   Commission on Administrative Justice

CUE   Commission for University Education

DPP   Director of Public Prosecution

EACC   Ethics and Anti-Corruption Commission

EFCC   Economic and Financial Crime Commission

FCA   False Claims Amendments Act

GCB   Global Corruption Barometer

IVA   Individual Voluntary Arrangement

NACOSTI   National Commission for Science Technology and Innovation

NCAA   National Collegiate Athletic Association

OECD   Organization for Economic Co-operation and Development

OST   Organizational support theory

POS   Perceived organizational support

PSM   Public Service Motivation

RCT   Rational Choice Theory

SEC   Securities and Exchange Commission

SOX   Sarbanes–Oxley Act

SPSS   Statistical Package for Social Sciences

TPB   Theory of Planned Behaviour

TRA   Theory of Reasoned Action

UNDP   United Nations Development Program

UNIFEM   United Nations Development Fund for Women

OPERATIONAL DEFINITION OF TERMS

Altruism   Altruism is the unselfish concern for others (Pfattheicher & Thielmann, 2022). In the study it refers to the behavior of an individual to whistle blow or report wrongdoing without expecting any reward.

Attitude   It is a psychological tendency expressed by a particular entity with some degree of favor or disfavor (Pétré & Guillaume, 2017). In the study, it refers to positive or negative attitude an individual can have to whistle blow or report a wrongdoing.

Ethical values   Refer to universal rules of conduct that provide a practical basis for identifying what kinds of actions, intentions, and motives are valued (Nguyen & Crossan, 2022). In the study, it is used to mean doing the right thing by whistleblowing on the act of wrongdoings.

Organizational Support   It is the degree to which an organization shows concern to its employees and tries to do best for them (Li & Mubeen 2022). In the study it used to mean efforts that public universities have put in place to motivate their employees to report any wrongdoing or unethical behavior.

Personal dynamics   These are characteristic of a person such as age, gender, sociocultural identity, organic systems and capabilities (Bernawati & Napitupulu, 2018). In the study it is used to

refer to person-based constructs that are related to intentions to blow the whistle and they include gender, altruism, attitude and ethical values.

Whistleblower Refers to any entity that reports an act of perceived maladministration within the organization to a competent individual or organization (Gao et al., 2017). In the study it has been used to describe anyone who brings to attention information or activity or plan of an activity that is deemed illegal or unethical.

Whistleblowing intentions Determination to expose wrongdoings and unethical practices in an organization to a higher authority for corrective action (Scaturro, 2018). In this study it has been used to refer to the willingness to expose the wrong doing and other unethical issues.

Whistleblowing Whistle blowing entails drawing the attention of the public to perceived wrongdoing, unethical conduct, and misconduct (Culiberg & Mihelič, 2017). In the study it has been used to mean the act of exposing illegal or unethical issues.

CHAPTER ONE

INTRODUCTION

1.1 Overview

This chapter provides the background of the study which comprises the moderating effect of organizational support on the relationship between personal dynamics and whistleblowing intentions among employees in public Universities in Kenya. It includes the problem statement, general and specific objectives of the study and the research hypotheses, justification of the study, the significance of the study, research scope, limitations of the study and assumptions of the study.

1.2 Background to the Study

Whistle blowing is the act of disclosing information about illegal, immoral, or illegitimate practices happening at the workplace, to a party that may be able to take action and stop the wrongdoing (Olesen, 2019). Employee code of conduct is important to any organization because it helps to minimize legal risk, protect employee well-being, and ensure compliance with all applicable international and local laws. It gives employees structure, helps them understand what is expected of them and finally reassures them that organizations will respond appropriately to poor conduct. Organizations can reinforce their ethical conduct by encouraging employees to report complaints. An effective whistle blowing process depends on the organization's desire to build an ethical climate and its awareness of the power of whistle blowing as an ethical tool (Smaili, 2023).

Unethical conduct or wrongdoing may include corruption, fraud, health and safety violation, bullying, cover-ups and discrimination, or abuse of public office among others. He further alludes that whistleblowers have the option of reporting the wrongdoing either

internally or externally. Internally, a whistleblower has the option of alerting other members of the accused company, such as a direct supervisor, to his or her charges. Externally, a whistleblower can make accusations public by getting in touch with a party outside of the entity being charged, such as the press, the government, law enforcement, or other interested parties.

Pendse, S.G. (2018) posits that unethical behavior may be reduced through developing a mechanism to get rid of unethical practices in an organization such as relevant policy frameworks and sensitizing staff on such policies. Most organizations have internal audit departments that advises management by providing information, appraisals, recommendations, and counsel regarding all activities examined and other significant issues. Internal audits alone cannot be able to expose all the unethical practices within organizations. Whistleblowing therefore remains to be the most appropriate mechanism of unearthing unethical practices and ultimately helping reduce losses.

Dorasamy *et al,* (2018) posits that there is need to promote and support a culture of whistleblowing throughout the organization by adopting anonymous reporting channels, offering incentives and protecting those who come out to whistle blow. Whistleblowing prevents issues from escalating, combats fraud, raises awareness, and creates an open culture among other benefits to the institution. Whistleblowing is a type of "prosocial activity" in the public sector expected of employees which is occasionally mandated by law.

Pratolo, Sadjiman, & Sofyani, (2020) argues gender and attitude affects whistleblowing intentions. He further says that these factors do not operate in a vacuum but instead are reinforced or weakened by existence of structures within the organization. Alleyne *et al.,*

(2016) examined the influence of organizational support and corporate ethical values and concluded that organizational support due to legislation and confidence in reporting channels and ethical values greatly influence both internal and external whistleblowing intentions among employees.

When a firm develops a reputation for integrity, employees may be encouraged to report unethical activity in order to safeguard their employer. Whistleblowing is a delicate subject, making it difficult to enter organizations, and participants may worry that their identity may be jeopardized. Because of this, earlier research Bjorkelo et al, (2020), Latan *et al.,* (2018) substituted real whistleblowing for whistleblowing intention behavior.

According to Kamau, Kariuki, & Musuya, (2017) protection is crucial to guaranteeing the whistleblowers' safety. Kleven & Landais, (2017) concluded that if the government pays an incentive to whistleblowers to entice them to reveal instances of tax management malfeasance in their firms, then reasonable whistleblowing may be achieved. When management is suspected of engaging in unethical behavior, the ability of employees to speak out is particularly at danger. Aderotimi (2017), indicates that the employer may not know about unethical behavior or might be aware of it, and may also support or forbid whistleblowing thus, whistleblowers may be deemed loyal or malicious. Wijayanti, Senjani & Farah (2023) believes that there is a strong relationship between moral courage and altruism. He further alludes that such people are brave to act on ethical malpractices and will proceed to whistle blow irrespective of the potential harm that may befall them.

Vandekerckhove and Lewis (2019), believes that whistleblowing is the most effective method for fostering an ethical workplace culture since it aids in stopping unlawful activities or careless behavior that might hurt others. Some of the elements have a

detrimental impact on whistleblower's intentions, while others impact positively on revealing wrongdoing. A study by Alleyne *et al.*, (2016), revealed that the main categories of the characteristics associated with whistleblower intents include basic individual factors such as honesty, integrity, fidelity and attitude towards wrongdoing.

The first whistleblowing case in United States of America (U.S.A) can be traced to 1777 during the American Revolutionary war by two soldiers Samwel Shaw and Richard Marven. The two witnessed their commander torture British prisoners of war and reported the matter. They were jailed and later released and this led to enactment of the False Claims Amendments Act (FCA) by Abraham Lincoln later in 1863. As stated by Thüsing, & Forst, (2016), False Claims Amendments Act (FCA) has throughout time been revised to increase the effectiveness of whistleblowing to encourage private whistleblowers to reveal fraud and to eradicate corruption. It has also helped in the recovery of a significant amount of money for the federal government. This shows why whistleblowing is a very important mechanism in intervening the corruption in the public sectors in every country. In America since the Sarbanes Oxley Act (SOX) event, which encouraged workers of companies to report irregularities without fear of the party being identified, the phrase "whistleblowing" has gained use (Thüsing, & Forst, 2016).

Norway has also been in the limelight for protecting whistleblowers who help to expose fraud (Norway's Phase 3 Report, 2011). In Scotland, Whistleblowing is handled by Audit Scotland who have to operate under the whistleblowing framework, found in Part (IV) subsection A of the 1996 Employment Rights Law and the 1998 Public Interest Disclosure Act as amended (Council of Europe, 2014). In the Correspondence and Whistleblowing Annual report 2017/2018, Audit Scotland indicated that out of the three hundred (300)

correspondences they received, twenty-seven (27) came from whistleblowers which was 200% increase compared to the previous year (McPhee & Sheridan, 2020).This implies that the systems are improving with regards to making whistleblowing easier and safe for the members of the public as well employees in private sector.

Brown (2016) while writing on whistleblowing in Australia noted that whistleblowing is one of the ways of achieving integrity in the public as long as it is accepted and protected in both government and private sector. In Africa, whistleblowing towards solving corruption-related cases has been an emerging issue that the various bodies dealing with corruption have been handling. In West Africa, Nigeria is a good case study of the progress made regarding whistleblowing. In Nigeria Anti-Corruption Agencies like the Economic Financial Crimes Commission (EFCC) have been relying on the public outcry and suits about corruption claims to initiate investigation against fraud. Further, the public is encouraged to participate in reporting fraudulent schemes but potential petitioners fear the unknown consequences and thus choose their safety (Ngwube & Okoli, 2018). Following the chronic failure of public petitioning approach, the Federal Ministry in Nigerian Government introduced whistleblower policies. Transparency International, (2018) confirms that the adoption of the whistleblower policy by Nigerian Government has since improved governance, transparency and healthy government.

Appah, (2017) reported that in 2016 upon the implementation of the whistleblowers policy and follow up through trainings and sensitization programmes, the Federal Government of Nigeria recovered 183 million US dollars courtesy of whistleblowing. He further lists firm size, influence of the offender, organizational ethical climate & judgment, organizational support, the gravity of wrongdoing, position of the offender, age and term in the office as

factors significantly linked to whistle blowing intentions in internal auditors. In several particular industrial enterprises in south-western. A study done in Southern Sudan found out that among the efforts towards the promotion of equality by the women activists is creating awareness that corruption cases exist and pointing out specific instances of corruption to the concerned bodies and in so doing the cases can be resolved professionally especially unethical issues towards women. According to the research, this measure, they can make the country better and improve the plight of women in the country (Kezie-Nwoha & Were, 2018)

Whenever whistleblowers know where they will disclose information, they will have a greater likelihood of doing so, however, this may also be determined by the whistleblower's view of the effectiveness of the channel and their general attitude towards the whole process. They continue by saying that if a prospective whistleblower thinks the route is inadequate, they can choose not to disclose something or report it through another channel (Mbago, Ntayi, and Mutebi, 2018).

In Kenya, whistleblowing may not be clearly defined, practiced and promoted in public administration despite the Ethics and Anti-Corruption Commission (EACC), Commission for Administrative Justice (CAJ) and other agencies' efforts to ensure external whistleblowing in the public sector. On June 19, 2021, Maasai Mara University sacked its Chief Finance Officer, Spencer Sankale, after exposing an alleged financial scandal involving the University's Vice-Chancellor (Kevins, 2021). Despite being implicated in the scandal and suspended for a while, the Vice-Chancellor was reinstated by the Employment and Labour Relations Court on January 19, 2023. This may say much about the legal framework lacuna around whistleblowing, corruption, and institutional interest,

which means internal whistleblowing channels only symbolize existing ethical efforts. Despite being reinstated by the court and the Public Service Commission, the University was still adamant about fully obeying the order by sticking to its suspension decision, showing a mismatch in applying ethical laws in the public sector (Onyango, 2024).

Despite rising calls for study and legislation to address the widespread public disobedience, as well as despite the execution of very pertinent public sector reforms, the literature on whistleblowing in third world countries, notably in the continent of Africa, remains scarce (Schuppan & Onyango, 2018). Fundamental challenges that seem to define whistleblower operations in public administration include the fluid scalar chain, loose linkages and uncertainty in understanding administrative roles in issues of bureaucracies in government. In addition, due processes that contradicts each other, organizational justice systems which are unclear, and complex and competitive public & private organizational interests which drive public administration. In any case, it has been discovered that these aspects of public administration make it more difficult to enforce moral standards and take preventative measures to encourage whistleblowing (Pillay *et al.* 2018). The organization's support and its rules and processes around whistleblowing are closely related. An organization that encourages whistleblowing has solid policies and procedures on whistleblowing. Organizational support will always affect the attitudes of whistleblowers either positively or negatively.

1.2.1 Personal dynamics and whistleblowing intentions

The act of whistleblowing is rather a complicated procedure that incorporates both personal and organizational variables (Bernawati & Napitupulu,2018). The key dynamics that contribute to someone doing a whistleblowing act are; gender, the reporter's altruistic

viewpoint, viewpoints on motivation, attitude, ethical values and expectations of reward. These dynamics affect employee performance within the organization. The ethical intention of whistleblowers is Sandwiched between moral obligation and personal interest (Bernawati & Napitupulu,2018). Assesing the intention of the whistleblower is important to ensure that moral responsibility supersedes personal interest. Corporate values are instrumental for the delivery of quality services and effective management of public institutions. Most whistleblowers derive their strength from solid ethical values because they believe that their action is to protect the interest of the public (Gacheru, 2016).

There is not much consensus from past studies about gender differences in whistleblowing. While many studies have found little to no differences between men and women in justifying whistleblowing (Soni, Maroun, & Padia, 2015), an equal number of studies have also revealed disparities among males and females in exposing unethical behaviors, including a tendency to engage, impacts on reporting techniques, anticipations and intensity of retaliation together with career progression (Cho & Song, 2015). Particularly, research studies that looked at gender differences showed that males are more likely to whistle blow compared to females, while other studies concluded that females are more likely to do so. Regarding the contradictory results on gender, this can be caused by the various settings and businesses where whistleblowing was evaluated. According to evidence, companies differ in their whistleblowing procedures and policies, which are related to their goals (Olesen *et al.*, 2019).

Some studies, like those by Prysmakova & Evans (2020), posit that females are more likely to report wrongdoing compared to their male counterparts. They also concur with the findings of Otchere, Owusu, & Bekoe, (2022) but contradicts that of Martadinata, Pasek,

& Wahyuni (2023), who found no significant difference between males and females when it comes to whistleblowing. Tilton (2017) also agrees with Martadinata that there are no gender differences in whistleblowing intentions. Liyanarachchi and Adler (2011) suggest that females are more likely to take more precautions and whistleblow only when hidden reporting options are in place, while men weigh the consequences and dangers of reporting differently. These discrepancies justify the need for more research on gender differences in whistleblowing.

Ceva & Bocchiola (2020) suggest that individuals with a strong sense of altruism, characterized by their genuine concern for the well-being of others, are more likely to engage in whistleblowing activities. According to Wijayanti, Senjani, & Farah (2023), altruism is closely linked to moral courage, and those people with high levels of altruism are brave enough to act on their ethical principles without really concerning themselves with the effects that may face them, either as personal or professional harm. However, Shonhadji (2021) argues that professional commitment, moral courage, and idealism have a significant effect on whistleblowing intentions, but altruism does not affect whistleblowing intentions. Intrinsic motivation, which might differ by gender, has also been underlined in past research on whistleblowing (Feldman & Lobel, 2010).

Altruism plays a key role in encouraging whistleblowing while some studies don not agree with this statement clearly showing that there is need for studies on altruism and whistleblowing intentions to clear the grey area and bring out a clearer picture of the role of altruism on whistleblowing intentions. Whistleblowing is significantly constrained by the fear of reprisal, a factor of personal cost, according to prior studies (Alleyne & Marshall, 2016). Individuals who prioritize honesty, integrity, and a commitment to ethical

standards are more likely to blow the whistle when they encounter wrongdoing (Su'un, Hajering, & Muslim, 2020).

Vian, Agnew, & McInnes (2022) suggest that an ethical organizational culture that values transparency, accountability, and open communication is more likely to encourage whistleblowing. Ethical leadership within a company, along with leadership philosophies like transformational leadership, is favorably connected with whistleblower intents (Alleyne, 2016; Zhang et al., 2016). Bjorkelo et al., (2020) argues that a well-defined organizational moral code coupled with a healthy environment free from bullying is a good place encouraging whistleblowing intentions among employees of an organization as it excludes fear of retaliation.

According to Nicholls et al., (2020) Lack of integrity and honesty among employees and leaders promotes whistleblowing intentions while lack of these values foster an environment where misconduct dramatically deviates from the norm, and this may in turn decrease whistleblowing intentions. Programs that aim to encourage positive attitudes about whistleblowing and boost confidence could have a beneficial influence on increasing whistleblowing intentions. This study is crucial as a foundation of the level of ethical values among Kenyan public university employees to inform the level of whistleblowing intentions.

A study by Bogdanovic (2016) revealed that attitudes may positively or negatively influence intentions to blow the whistle. According to Adf Manaf (2022), a positive attitude leads to higher whistleblowing intentions among employees. Tripemarta, Wayudi and Fuada (2021) found out that attitude has a positive effect on whistleblowing intentions among employees of an organization. However, these findings contradict those of Utami,

Mimba, Rasmini, & Widanaputra (2018), who say that attitudes have no effect on whistleblowing intentions. These studies (Bogdanovic 2016, Adf Manaf 2022 and Utami, Mimba, Rasmini, & Widanaputra 2018) further reveal that a person's decision to report wrongdoing is sometimes attributed to the organization's general openness to whistleblowers.

The expected consequences and harm of whistleblowing on the company and employees are somewhat related to the cost and benefit dimension. Employees are unlikely to blow the whistle if they suspect that doing so would hinder their professional growth (Fleming et al., 2018). Furthermore, if people believe that coming forward may hurt their company, they will be less motivated to do so (Hwang et al., 2014). Institutional pressures, the ethical atmosphere at the top, peer and supervisor support, and the quality and dependability of the proof of wrongdoing all have a favorable impact on whistleblower intentions (Cho & Song, 2015).

Fear of reprisal and mistreatment from peers or the management, as well as the trade-off between risk and reward, are commonly addressed in whistleblowing research (Moloney, Bowman, & West, 2019). Anonymized reporting channels are linked to increased whistleblower intents (Alleyne et al., 2017). However, there is inconsistent information about the relationship between whistleblower intentions and internally managed reporting channels as opposed to externally managed channels (Gao et al., 2015). Financial success is positively related to whistleblower reporting intentions (Andon et al., 2018). From the synthesis above, it is evident that there is need to address the contribution of attitude towards whistleblowing intentions among employees and even the discrepancies from previous studies.

1.2.2 Organizational Support

Organizational support is crucial in the relationship between staff and their employers, claim Kurtessis *et al.* (2015). In other words, the perceptions of the workforce are greatly influenced by personal judgments on whether or not their concerns are addressed with the seriousness it deserves by the organization. The notion of organizational commitment has drawn a lot of attention due to the increased focus on the interaction between employees and their employing organizations during the past 10 years (Stinglhamber, Marique, Caesens, Desmette, Hansez, Hanin & Bertrand, 2015).

Employees ascribe personality, emphasizing contributions to the company to attain a high degree of wellbeing, as per the concept of Perceived Organizational Support (POS). The perks and financial connections that employees believe are part of a reciprocal relationship are things they want to maintain and protect (Park, Newman, *et al.*, 2016). He continues to say that when employees are supported, their sense of responsibility for the welfare of the organization will increase significantly. According to Shantz *et al.* (2016), employees that get strong organizational support exhibit stronger and superior innovation, as well as better dedication and optimal performance (Vatankhah *et al.*, 2017).

The employees' participation in the organization will result in a loyal attitude and a determination to work as hard as possible for the organization's goals. Both of the aforementioned actions have a favorable effect on the intentions of whistleblowers. According to Hayati and Wulanditya (2018), organizational commitment influences whistleblower intentions favorably. Therefore, the intention to report misconduct will be higher if the employees are highly committed to the organization. Nurhidayat and Kusumasari (2018) found that organizational support as indicated by policy and legal

framework encourages whistleblowing intentions and organizations formulating their policies must be clear with organizational support in order to succeed in encouraging whistleblowing.

Dewi, Sujana, & Wiguna (2020) study indicated that people are motivated to whistle blow when they are assured of anonymity and financial reward. Workers may decide to keep quiet due to the consequences of blowing the whistle. Suggesting a contrast related to a positive association between persistence and normative commitment and an inverse relationship that exists between whistleblowing and emotional commitment. Organizational support moderates the relationship between personal dynamics and whistleblowing intentions (Yuswono, & Hartijasti, 2018).

Kusnadi & Ariyanto (2018) found that retribution has a detrimental impact on a person's inclination to participate in exposing a wrongdoing. The intention of an individual to do whistleblowing is significantly influenced by organizational support. Thus, the intention to reveal wrongdoing by a whistleblower increases as organizational support increases. According to a study by Hayati & Wulanditya (2018) organizational support favorably impacts on the desire to report wrongdoing. As a result, organizational support, which serves as a moderating variable, will improve the association between perceptions of the gravity of breaches.

Protection of whistleblowers through development and implementation of whistleblowers policy is important in building confidence among whistleblowers (Ogbu, 2017). This can help organizations in exposing corruption thus saving taxpayers money from misappropriation.

Latan, Ringle & Jabbour (2018) argues that protection is key to any employee as far as issues related to whistleblowing are concerned. If one is assured of protection, he or she will be very much willing to expose any malpractices within the organization. However, if the structures in place are weak, shaky or not in place at all, one may choose to be silent irrespective of the severity of the issue at hand in order not to jeopardize one's own profession or career progression. First is the enactment of clearly defined laws on whistleblowing. In some countries, for instance, Nigeria, Ghana, and Kenya, the laws encouraging whistleblowing and protecting whistleblowers are not clear because whistleblowers and their work are not explicitly and comprehensively defined by law (Baron, 2017).

New whistleblower incentives were established in Ghana in 2020, which increased the number of reports made by whistleblowers. Retaliation against whistleblowers, however, has damaged Ghana's whistleblower program (National Whistleblowers Center, 2020). The South African government has taken efforts to guarantee that the legal system serves as the cornerstone for the battle against corruption. The existing legislative framework contains the Corrupt Activity Prevention and Combat Act (Act 12 of 2004). It provides instruments to strengthen anti-corruption policies. The fight, prevention and prosecution of corrupt practices are part of these policies. The Corrupt Activity Prevention and Combat Act provides appropriate information and investigation measures for any corruption and establishes a record of organizations and persons convicted of corruption (Latan et al, 2018). Punin & Hilton (2020) in their study revealed that organizational support as shown by established culture, reporting channels and incentives is a key contributor to reporting or non-reporting of wrongdoings citing that high power distance culture particularly is the

reason for low tendency of reporting corporate wrongdoing. Otchere, Owusu, & Bekoe, (2022) also contends that organizational support triggers whistle blowing among the female gender and aged persons.

The relationship between personal dynamics and whistleblowing intentions has shown varied results with some studies showing a positive relationship, others a negative relationship and still some showing no relationship between the personal dynamics of gender, altruism, ethical values and attitude and whistleblowing intentions among employees of different organizations. Clyde, Hanifah, & Muchlish, (2022) agrees that organizational support moderates the relationship between personal dynamics and whistleblowing intentions These variations could be pointing to the need for moderation to understand the strength or direction of the relationship between and personal dynamics and a whistleblowing intentions among employees in public universities in Kenya. This study used organizational support as a moderator as indicated by incentives, training, reporting channels and whistleblowing policies.

Even though whistleblowing is one of the best strategies for waging war on corruption, cases of corruption are still rampant in many public service offices in Kenya at both levels that is national and county. Among the hurdles facing the success of whistleblowing is the weak legal framework of protecting whistleblowers. The law is not very clear on its definition and the rights of whistleblowers. According to Kogo (2017), Kenyan law does not provide remedies for whistleblowers who are most likely to suffer or who suffer following their patriotic act of exposing corruption. Transparency International (2017), furthermore notes that the law does not compel any government agencies or private entities

to put up measures aimed at protecting the whistleblowers. To make even matters worse, some part of the law discourages the act of whistleblowing.

1.2.3 Whistleblowing Intentions in Kenya

Despite the existence of numerous anti-corruption strategies and laws, public service in Kenya is still plagued with corruption, as well as being one of the few countries in Africa where anti-corruption mechanisms appear to be appropriately integrated and contextualized in public bureaucracies (EACC, 2013-2018). Despite the fact that there aren't many cases of whistleblowing in the Kenyan government, various polls have revealed both public and administrative whistleblowing. These stories also highlight the fact that administrators only sometimes come out with information and that they do it anonymously in order to protect their identities, raising concerns about the possibility of reprisal against them. Studies conducted by accountability organizations, including the Ethics and Anti-Corruption Commission (EACC), the Ombudsman, and the Commission for Administrative Justice (CAJ), reveal that whistleblowing procedures in Kenya are insufficient. Lack of knowledge of procedures and processes, which constitutes (50.5%), fear of victimization (21.7%), inaction by the appropriate agencies following whistleblowing both internally and externally (20.9%), and insufficient evidence of claims are some of the causes of this (Onyango, 2017).

Additionally, EACC specifically discovered in 2015 that just 5.3% of those who saw corruption reported it, compared to 94.7% of people who didn't (EACC, 2016). Furthermore, Kenyan whistleblowers tend to target junior and middle-level officials rather than senior managers. This might imply that trends of whistleblowing in Kenya and even the efficacy of watchdogs or oversight organizations are influenced by the position (or role-

specialization) and seniority of public administrators. In bureaucratic environments, whistleblower behavior is strongly influenced by factors including fear of persecution, inactivity on the observed vices, misunderstanding of relevant rules & procedures and lack of faith in accountability systems (Kaptein 2011).

There are difficulties with establishment of effective whistleblowing mechanisms in public or private organizations which are related to problems of bureaucratization as it is with arising behaviors and informal controls. This may have informed perceptions for effective whistleblowing mechanisms in public administration in Kenya that can ease related bureaucratic ideologies, which impede anti-corruption reforms. For example, in 2013, whistleblowing helped EACC to expose (26%) of bribery cases, (25%) related to abuse of office, (18%) of misappropriation of government money, (8%) of irregular public procurement, and (10%) of illegal purchase and disposal of public property. However, these data may also imply that whistleblowing has done little to uncover the most pervasive kinds of misconduct, such as unlawful governmental procurement.

In addition, an administrative culture characterized more by large power distance, collectivism, and kinship structures is largely blamed for the way these public procurement processes function. This includes how administrators respond to corrupt behaviors and patterns of whistleblowing at the grassroots level in Kenya (D'Arcy & Cornell, 2016).This means that administrative culture is key in understanding whistleblowing behaviors in Kenyan public administration.

Kenyan whistleblowers often encounter retaliation through dismissal from employment, harassment, a threat to life, and actual violence. For example, David Munyakei lost his job at Central Bank of Kenya and lived a destitute life due to exposing the infamous

Goldenberg scandal. Transparency International Kenya published reports indicating that many Kenyans fail to report corruption cases due to the fear of reprisal. The Kenyan Bribery Index was 87% in 2019 as most Kenyans witnessed corruption cases but failed to report to the relevant authorities (Kevins, 2021). This portrays a clear sign that Kenyans lack the confidence in reporting corruption cases dealing a major blow to whistleblowing in Kenya.

There is no particular statute protecting whistleblowers in Kenya. However, there are provisions in other pieces of law that are intended to lessen corruption, promote good governance, and provide anybody who has observed a crime the comfort that they are protected against reprisal. These laws include the Public Officer Ethics Act, 2003 & the Anti-Corruption & Economic Crimes Act, 2003. Furthermore, significant measures protecting whistleblowers are described in the 2006 Witness Protection Act, the Bribery Act, and the Access to Information Act, all of which were passed into law in 2016. (Gacheru, 2016). Persons who help or divulge information to the Ethics & Anti-Corruption Commission (EACC) or its investigators are protected under Section 65 (1) of the Anti-Corruption & Economic Crimes Act (2003).

Whistleblowers are safeguarded under the Bribery Act (2016) in both government and private sectors. This Act imposes sanctions on individuals who engage in retaliation against whistleblowers however it does not offer any recourse for people who reveal unethical behavior and incur repercussions as a result (Mbuki, 2016). Furthermore, this Act mandates that all law enforcement agencies set up safeguards for whistleblowers but does not obligate other governmental or commercial organizations to follow suit, leaving whistleblowers more exposed.

The Kenyan constitution safeguards the individuals who disclose information regarding corruption cases. However, The Ethics and Anti-Corruption Policy established in 2018, lists the formulation of legal and policy frameworks for the protection of whistleblowers. However, the policy lacks elaborate narration on the mechanism and framework to protect whistleblowers. Therefore, Kenya needs to establish comprehensive and appropriate protection measures to ensure well-being and safety of whistleblowers (Kevins, 2021). Whistleblowers need not punishment, but maximum protection against the adverse repercussions that might arise since they put their lives at risk for the sake of public interest. Onyango (2021) beleives that whistleblowing has been of less importance in public administration due to contradictory and mixed thoughts some of which are linked conflicting interests from the parties expected to adress it. The study identified lack or weak whistleblowing legislation, and non-performance of anti-corruption reforms as reasons for non reporting as they make it a dangerous business for potential whistleblowers to come forth to report wrongdoings in the public sector. the study suggested that to enhance whistleblowing public organisations whistleblower protection from legal and cultural retaliations emanating from emotional and professional attacks be put in place.

1.2.4 Whistleblowing intentions in Public Universities

The Commission for University Education (2016) maintains that, for Kenya to realize its objectives in vision 2030, education remains to be the major catalyst. Education will create a competent work force with relevant skills in entrepreneurship that will serve the ever-growing labour markets. The Ministry of Education, Science & Technology (2014), in their report indicate that education will boost upward mobility, national cohesion and stimulate

gradual development in all other spheres of life. Sustainable Development Goals (SDGs) and Education for All (EFA) will ensure equity, quality service, better use of resources, embracing of technology among other important aspects of humanity.

Fida, Tramontano, Paciello, Ghezzi, & Barbaranelli, (2018) and MacGregor & Stuebs, (2014) in their studies which concentrated on whistleblowing in the academic environment claims that fraud is prevalent in most academic institutions and this has the potential to mainstream unethical behavior in other professions. In addition, McCabe, Butterfield, & Trevino, (2012) believe that unethical behavior of any kind at higher education institutions may influence future employment ethics.

Despite the fact that this study does not intend to concentrate on the unique characteristics of academic whistleblowing in comparison to other contexts, the contributions are essential to comprehending the issue at hand. In responding to various scandals, public institutions in Kenya have developed comprehensive methodologies in protecting and encouraging whistle-blowing. Research work notably Onyango, (2021) demonstrates that the appropriate use of whistle-blowing is effective in the deterrence of corruption.

Kenya is now adopting structural devolution reforms for efficient participative, responsive, and accountable government procedures to address issues of public accountability, particularly corruption. Therefore, Kenya serves as a good example for exploring the relationship between behaviors of whistleblowers and anticorruption systems in developing countries due to its unique and distinct setting. In addition, there exists surveys and regular reports that provide examples of whistleblowing in government though less studies have been done on this arena. However, these studies have emphasized that public administrators only seldom, infrequently, and typically anonymize their disclosures.

Onyango (2019) in his study confirms that this is frequently related to Kenya's challenges implementing efficient disciplinary procedures. According to Kevins, (2021) several individuals encounter harassment if they report any wrongdoing or corruption since the acts can lead to loss of employment or even jail. These incidences confirmed by research could be hinting that the relevant authorities in Kenya including the Director of Public Prosecution's office (DPP), Ethics & Anti-Corruption Commission, and Witness Protection Agency have failed to protect the bold and patriotic Kenyans who report the heinous use of public resources.

Auditor-General (2020) in their report on the financial statements of universities for the year ended 30th June 2020 highlighted that public universities had lost a considerable sum of money amounting to approximately five billion Kenya Shillings due to unaccounted expenditures, irregular allowances, overpayments together with unnecessary legal fees and penalties coupled with irregular procurement practices. These findings point to systemic governance and financial management issues across public universities, raising concerns about the whistleblowing intentions among employees in public universities to help curb such losses or prevent them from occurring.

1.3 Statement of the Problem

The increasing prevalence of unreported fraud and unethical practices in public institutions particularly in Kenyan public universities, poses a significant threat to future ethical behavior within these organizations. Although whistleblowing is a critical tool for reinforcing corporate governance, improving internal organizational culture, and reducing corruption, there is a noticeable disparity between its theoretical importance and its practical implementation, especially in the public sector. Instances of whistleblowers

suffering personal harm like reprisal, dismissal, retaliation and protracted legal battles highlights the challenges and risks faced by individuals who report unethical behaviors. This underscores the urgent need to explore the factors that influence whistleblowing intentions, particularly the role of personal dynamics and the moderating effect of organizational support. Despite extensive research on whistleblowing in the public sector, there is inadequate and inconclusive studies focusing on Kenyan public universities. Therefore, this study aims to address this gap by examining how personal dynamics, moderated by organizational support, influence whistleblowing intentions in Kenyan public universities, with the goal of fostering a more supportive environment for ethical behavior and reducing corruption.

1.4 Objectives of the Study

The general and specific objectives of the study are given as follows;

1.4.1 General Objective

The purpose of this study was to determine the relationship between selected Personal dynamics, organizational support and whistleblowing intentions among employees in public Universities in Kenya.

1.4.2 Specific Objectives

The specific objectives of the study were to:

i. Examine the relationship between gender and whistleblowing intentions among employees in public universities.

ii. Establish the relationship between altruism and whistleblowing intentions among employees in public universities.

iii. Determine the relationship between ethical values and whistleblowing intentions among employees in public universities.

iv. Establish the relationship between ethical attitude and whistleblowing intentions among employees in public universities.

v. Examine the moderating effect of organizational support on the relationship between personal dynamics and whistleblowing intentions among employees in public Universities.

1.5 Research Hypotheses

The study sought to test the following null hypotheses arising from the objectives

H_{O1}: There is no statistically significant relationship between gender and whistleblowing intentions among employees in public universities.

H_{O2}: There is no statistically significant relationship between altruism and whistleblowing intentions among employees in public universities.

H_{O3}: There is no statistically significant relationship between ethical values and whistle blowing intentions among employees in public universities.

H_{O4}: There is no statistically significant relationship between ethical attitude and whistleblowing intentions among employees in public universities.

H_{O5}: There is no statistically significant moderating effect of organizational support on the relationship between personal dynamics and whistleblowing intentions among employees in public Universities.

1.6 Justification of the Study

Corruption and other unethical practices within public sector has been a major concern for many organizations including public universities. The enactment of solid principles and a framework for protecting the potential of whistleblowers is significant in fighting fraud within public entities. Adequate protection policies, organization support, and ethical values will greatly improve the environment for whistleblowers to feel safe. Whistleblowing affects an individual both physiologically and physically and thus the need of establishing a framework of protecting the whistleblowers regardless of their intention.

The research was based on the uniqueness of challenges faced by whistleblowers in public universities and thus the public universities were chosen over private institutions because corruption is common in government sponsored institutions than in private institutions. The whistleblowers face threats of life, employment termination, and isolation from other colleagues. The research tried to propose methodologies of improving organization support to protecting whistleblowers. It also proposes some guidelines for entrenching a culture of whistleblowing using the public institution corporate values.

An ineffective justice system thrives the culture of impunity since the whistleblowers feel that the people executing wrongdoing cannot be prosecuted and if this vice is not tamed it can be worse and hence the urgency for the current study. The implication of this may assist the government and universities in improving accountability through the use of whistleblowing. It may also assist government and public institutions in the development of policies on whistleblowing. Protecting and using whistleblowing can encourage efficient management of public resources.

1.7 Significance of the Study

The outcome of this research may provide valuable information to government policymakers, scholars, and management of the public universities on probable ways to improve organizational support, ethical values, and protection policies on whistleblowing. The social change implication is that whistleblowing recommendations can be used to improve ethical standards, procedures and policies of encouraging exposure of wrongdoings

The findings of the study might inform policy makers in government. The recommendations made to the government can be used to improve on the policies and laws governing whistleblowing for example assuring the citizens about their security. In addition, the study findings can be essential in the reformulation of whistleblowing policies, and laws so that more attention can be given to it in Kenya as a whole at a time

The study findings can be beneficial to EACC as the study makes recommendations on how whistleblowing can effectively be utilized for fighting corruption in public universities. For instance, the study suggests how whistleblowers can be protected and encouraged to engage in whistleblowing and how to initiate programs in the public sector that will boost whistleblowing.

1.8 Scope of the Study

The study was undertaken in the thirty (30) public Universities in Kenya. The universities were distributed in twenty four (24) out of the forty seven (47) counties in Kenya. The counties include Nairobi, Mombasa, Kilifi, Taita Taveta, Meru, Garissa, Tharaka Nithi, Embu, Kitui, Machakos, Nyeri, Kirinyaga, Muranga, Kiambu, Uansingishu, Laikipia, Nakuru, Narok, Kericho, Kakamega, Kisii, Bungoma, Kisumu and Migori. The study's

conceptual scope included personal dynamics which comprised of gender, altruism, ethical values and attitude. Bernawati & Napitupulu (2018) indicate that key factors that contribute to someone doing a whistleblowing act are; gender, the reporter's altruistic viewpoint, viewpoints on motivation, attitude, ethical values and expectations of reward. Universities in Kenya served as the contextual scope for the study. The study was therefore limited the thirty chartered public universities as per the CUE report of 2019/2020. It sampled employees across all levels of management from senior employees to junior employees. The study was carried out from July 2023 to March 2024. The staff population in the thirty-one chartered public universities was 30,818. The primary data collection instrument was the questionnaire.

1.9 Limitations and Delimitation of the Study

One of the major limitations of the study was the possibility of fear from the participants to reveal the information given the sensitive nature of the topic on whistleblowing. This was mitigated by seeking permission from the respective authorities and assuring the participants that the information would be kept confidential. The sample size was restricted due to the sensitive nature of the subject which was under investigation and willingness of the whistleblowers to take part in the study.

1.10 Assumptions of the Study

The basic assumption of the study was that the responses from the respondents were a true reflections of their opinions, and that the findings from the study was replicated in other universities in Kenya and other jurisdictions. The researcher, therefore assumed that the target audience was willing to give out this type of sensitive information. The research was based on the assumption that it was possible to reach all/most of the whistleblowers in

public universities and positive responses was received from all of them. It was also assumed that public university management, would cooperate to help with providing relevant information regarding cases of corruption which are directly linked to whistleblowing, the study also assumed that whistleblowing plays a role that eventually reduce unethical practices.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

Theoretical framework and empirical review was done on personal dynamics, organizational support and whistleblowing intentions among employees in public universities in Kenya. This helped in development of conceptual framework and knowledge gaps.

2.2 Theoretical Framework

In this study four theories were reviewed namely Planned Behavior, Rational Choice, Prosocial Behavior and Organizational Support to explain the relationship between personal dynamics and whistleblowing intentions.

2.2.1 Theory of Planned Behaviour

The Theory of Planned Conduct (TPB) explains how attitude and behavior are related (Ajzen, 1991). It is an expansion of the Theory of Reasoned Action (TRA). It is a a new approach that was not previously present in TRA has been introduced to the TPB. Behavioral control perception was the new concept (Assegaff, 2015). This theory (TRA) (Ajzen and Fishbein, 1980) contends that intended conduct can predict actual action. Consequently, it provides an excellent opportunity to investigate the practice of blowing the whistle by looking at the motive behind it (Victor *et al.*, 1993). The probability that a person assigns to the possibility that a specific behavioral option will be exhibited is what is known as a behavioral intention (Ajzen and Fishbein, 1980). TPB is essentially the presumption that people will always act in a certain way. This theory sought to comprehend

many motivational factors on conduct, such as the personal intentions of an individual and the personal intentions of others toward another individual (Ajzen, 1991).

This theory fundamentally has three grounds for determining conduct: attitude towards behavior (related to one's fundamental behavior), subjective standards (related to the description of social impact), and perceived behavior control (related to the components of a control) (Hidayat and Nugroho, 2010; Putra, 2014). Through a model of research developed based on the TPB, this study aims to investigate the personal and individual factors influencing whistle-blowing intention.

Extending the Theory of Reasoned Action (Fishbein & Ajzen, 1975), TPB (Ajzen, 1985, 1991) makes an effort to explain behavioral intentions that are subject to volitional control (e.g., an individual's ability to engage in the behavior or refrain from engaging in it). The Theory of Planned Behavior (TPB) is predicated on the notion that people typically act in accordance with what they see (what they understand). People will analyze the facts at hand before thinking about the consequences of their actions. TPB defines an intention as the degree to which a person actively attempts to engage in a certain action, and claims that this intention is what drives a person to engage in that behavior.

In whistleblowing, this can be perceived by an individual who feels ethically or morally obligated to report the unethical act. (e.g., has a positive attitude) and is motivated by the mission statement of their organization to do so. In essence, the individual can believe that the good social support from the whistleblowing act isn't worth more than the sensation of being obligated to reveal the violation. This theory can demonstrate how attitude influences intention just as it does to conduct.

A person's subjective evaluation of the activity makes up their perception towards the behavior (Ajzen, 1991). This can be interpreted as a person's moral and ethical judgments towards an act or behavior that they judge to be against the law, immoral, or unethical. The possibility that some people will accept or refuse to engage in a certain form of conduct is what subjective standards, such as normative views, are concerned with (Ajzen, 1991). When it comes to one's subjective norms, loyalty to or disdain for an associated group frequently plays a significant impact. This normative view affects the aim behind whistleblower conduct as well as whether it is approved or disapproved.

Perceived behavioral control will determine how easy or difficult for a person to make a decision on whether to engage in an activity or not (Ajzen, 1991). Whistleblowing perceived behavioral control is anticipated to be carried out by one weighing the options available and making the best decision. Most researchers have used psychological frameworks to explain the relationship between attitudes, intentions, and actions in the TPB, Ajzen (1991). A person's intentions is a direct predictor of the actual conduct, whilst the attitudes acts as a precursor to the intentions.

Researchers (Herath and Rao, 2009; Hu *et al.*, 2012) utilized intention as a proxy variable to predict behavior since measuring a number of behaviors in organizational contexts is either logistically difficult or fiscally unfeasible. This kind of thinking was used in this study as a stand-in for real whistleblower conduct. Irrespective of whether a person wants to behave in a prosocial way, he/she has to weigh the cost implications before decision making. Actors who encounter possible impediments and/or who believe their expenses outweigh their rewards are less likely to be willing to come forward than those who don't, making them more likely to be more willing whistleblowers.

Ajzen (1991) went on to conclude that a person's desire to engage in an activity would directly depend on the availability of resources, which are often discovered through second-hand knowledge. Naturally, having more resources and fewer barriers gives one the impression of having more power. When thinking about the purpose to whistle blow, the linked negative meanings and societal repercussions of whistleblowing are pervasive. Greater perceived control will be possible if there are fewer perceived obstacles (such as organizational support) and how other whistleblowers have been treated in the past. The current study confirms the underlying theory of planned behavior (TPB), which contends that people who blow the whistle in organizations continue to experience personal and societal pressure (Kaplan & Whitecotton, 2009).

Analysts examining whistle-bloweing have argued that certain factors influence whistle-blowing intentions (Latan, Jabbour, *et al.*, 2018; Near & Miceli, 1995). Other researchers focused on the type of whistle-blowing route that whistle-blowers picked, with an emphasis on insiders even if some also included outsiders (Culiberg & Miheli, 2017). In the instance of whistleblowing, the actor's initial response to a transgression that is unlawful or immoral may be prosocial conduct, which may determine their behavioral intention to blow the whistle. During this phase, the person may give a positive weight to subjective standards, perceived behavioral control, and the antecedents of attitude toward the conduct. As more consideration is given to the possible outcomes of the whistleblowing act, each antecedent that predicts behavior intention may change as a result of potential negative obstacles.

2.2.2 Prosocial Behaviour Theory

This theory's proponents were Brief and Motowidlo (1986). Prosocial behavior can be defined as "behavior that is (a) performed by a member of an organization, (b) directed

toward an individual, group, or organization with whom he or she interacts while performing his or her organizational role, and (c) performed with the intention of promoting the welfare of the individual, group, or organization toward which it is directed" (Brief and Motowidlo, 1986, p. 711).

The study acknowledges that this theory views whistleblowing as a kind of beneficial social activity since it takes into account whistleblowers' egoistic and altruistic motivations for exposing organizational wrongdoing (Miceli, Near, and Dworkin, 2008; Ceva & Bocchiola, 2020). This study focused on the incentive behavior of humans where they voluntarily open up about a scenario of corruption to the relevant body for action.

The Prosocial behavior is thus very significant to the study as Matowidlo (1986) explains the theory as a behavior which is exhibited by a member of an organization directed towards an individual, group or organization with the aim of promoting the welfare of the concerned party. The theory was thus be applied to this study as it can be used to explain what are the motivations behind this prosocial behavior thus leading to the promotion of whistleblowing in institutions or even various organizations.

Penner et al (2005) both supports and criticized this theory of Prosocial behavior. They state that there is a lot involved before an individual openly take part in a positive act of trying to change the status or a group an organization or another group following a psychological explanation of individualism. On the same review paper, they advocate for this theory as they state that it forms a foundational explanation behind several behavior of people both socially and from an institutional perspective.

Dozier and Miceli (1985) explained that whistleblowing is a form of prosocial behaviour as the act involves both selfish (egoistic) and unselfish (altruistic) motives on the part of

whistleblowers. In other words, whistleblowers take action to stop the wrongdoing within the organization with the intention of benefiting persons within and outside the organization, as well as, the whistleblowers themselves.

The prosocial approach of whistleblowing is based on Latane and Darley's (1968) work on the bystander intervention model. The model proposes that a bystander will respond by helping in an emergency situation. According to Latane and Darley (1968), the decision process for whistleblowing behaviour goes through five steps and each step is critical in making the whistleblowing decision. The five steps are: (1) the bystander must be aware of the event; (2) the bystander must decide that the event is an emergency ;(3) the bystander must decide that he or she is responsible for helping; (4) the bystander must choose the appropriate method of helping; and (5) the bystander implements the intervention. This process view emphasizes the stages in the ethical decision-making process for the would-be whistleblower and in doing so highlights the ethical dilemmas inherent in the decision for individuals to whistle blow (Brennan & Kelly, 2007)

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2.2.3 Rational Choice Theory

Many economists, sociologists, and political scientists use the economic theory of rational choice to simulate how people make decisions. The basics of this framework recommend

that people weigh the predicted advantages and disadvantages of a certain course of action before actually taking it (Scott, 2000). Bulgurcu *et al.* (2010) provide a process to describe how a person comes to a logical conclusion by drawing on the research done by Paternoster and Pogarsky (2009) and McCarthy (2002). They contend that decision-makers should first consider other available options before choosing a particular course (i.e., potential responses) in a certain situation. They then consider the possible effects of each action.

Each potential result of a particular activity may be classified either as a cost or a benefit to the affected party because the fundamental tenet of RCT says that individuals have preferences for various outcomes (McCarthy, 2002). Next, decision-makers group the results of a particular action in order to undertake an overall analysis of how much "utility" will be produced once those results materialize. Utility here might refer to the overall happiness or discontent one will experience as a result of the conduct. The affected persons may weigh the "good" of each potential route that can be taken and select the best option.

A disclosure of wrongdoings at the organizational level may aid the organization in dealing with unethical practices, but it can also endanger the power structures (Dozier and Miceli, 1985). Even when many coworkers believe that what they did for the corporation was ethically right, whistleblowers may face severe reprisal from them on an interpersonal basis. Worries over institutional gain are linked to altruism (an ethical disposition that aims for the well-being of others, irrespective of the potential harm to self), but concerns over selfish gain are linked to egoism in the theory of the cost and benefit at the two levels

However, Dozier and Miceli (1985) argue that looking at whistleblowing from a pro-social perspective is better because the way in which whistleblowers attempt to stop the perceived wrongdoings contains both selfish and unselfish elements.

A voluntary act that makes an effort to assist others in the community without sacrificing one's own interests or practical considerations is referred to as pro-social conduct. As a result, there is a spectrum that shows the degree to which a whistleblower act is motivated by egotistical or altruistical goals. The study hopes that by distinguishing these two aspects of whistleblowing conduct as the causes of personal views, it may produce intriguing findings that will help to explain how whistleblowers balance altruism and egoism in their thinking.

There exists a connection between RCT and TPB. In TPB, people develop their attitudes towards an activity based on their own assessments of the expected results, but in RCT, people evaluate the overall usefulness of results for each alternative so that a choice may be made. According to both views, individuals think about the results they may expect before acting. Combining these two frameworks, TPB holds that every event may be viewed as either a beneficial or a costly to a person, and that people try to balance these costs and benefits to make sense-of-it decisions that maximize profits.

2.2.4 Organizational Support Theory

Organizational Support Theory was proposed by Professor Eisenberger in 1986. According to organizational support theory (OST; Eisenberger, Huntington, Hutchison, & Sowa, 1986; Eisenberger & Stinglhamber, 2011; Shore & Shore, 1995), employees develop a general perception concerning the extent to which the organization values their contributions and cares about their well-being (perceived organizational support, or POS). The theory goes on to say the workforce develops an overall awareness with respect to what degree the company values their inputs and is mindful about their welfare.

OST has attracted considerable interest because of the potential value of viewing the employee–organization relationship from the employees' viewpoint, the clarity of the POS construct, and the strong associations of POS with affective organizational commitment, job satisfaction, and other attitudinal outcomes. Rhoades and Eisenberger's (2002) meta-analytic review indicate that POS is related to the major hypothesized antecedents of POS (fairness, human resource practices, and supervisor support), attitudinal consequences like affective organizational commitment, job satisfaction, and job performance.

Rhoades (2002) empirical study revealed that POS is connected to the main assumed backgrounds of POS such as equality, human resource practices, and support from supervisors; attitudinal outcomes for example, affective organizational commitment, job satisfaction, and job performance. A latest study by Riggle et al., (2009) established the attitudinal conclusion need more research. Workers who realize that their employer helps them, respond by assisting the company gain its goals by working effectively and efficiently to achieve company's set goals (Scott, Restubog and Zagenczyk, 2013). Eisenberger *et al* (2001), state that the assistance of the company towards its staff through concern and appreciation causes the staff to have an understanding of belonging within the company and to truly take up their task in the company.

Shanock and Eisenberger (2006) did a studied through observation a group of permanent retail workers and their managers in order to study connections of supervisors perceived organizational support with subordinate's view of support from the managers. The two established that supervisor's POS was absolutely associated with their subordinates' judgement of the supervisors' support. In addition, this was absolutely connected with their perceived organizational support in role and extra performance. Beyond these

bivariate interactions subordinates' opinions of supervisor's support resolved positive connections of the supervisors' POS with the subordinates' POS performance. These results means that managers who are backed by the company react with extra supportive handling of subordinates.

Literature suggests that employees tend to associate their employer, that is, a partner of social exchange, with individual characters (Eisenberger et al., 1986; Levinson, 1965). This personification is essential to validate interpersonal commitment between the two parties. The process may cover a range of responsibilities such as financial, legal, and moral of the organizations' agents that usually reflected on the policies, norms, and culture in organizations (Levinson, 1965). In fact, actions of the organization's agents, not only reflect, but also generally considered as organizational intent, instead of the agents' personal motive. This perspective is critical as it is suggested that strong reciprocity will only occur when employees perceive that those treatments are made voluntarily (Eisenberger et al., 1986; Levinson, 1965).

Employees reciprocate organizational support by becoming more attached to the organization. Employees who see a beneficial or equitable exchange relationship between their contributions to the organization and the rewards they receive will experience affective commitment to their organizations (Shore and Tetrick, 1991)

According to OST, POS strongly depends on employees' attributions concerning the organization's intent behind their receipt of favorable or unfavorable treatment. In turn, POS initiates a social exchange process wherein employees feel obligated to help the organization achieve its goals and objectives and expect that increased efforts on the organization's behalf will lead to greater rewards. POS also fulfills socio-emotional needs,

resulting in greater identification and commitment to the organization, an increased desire to help the organization succeed, and greater psychological well-being.

According to OST, POS should be enhanced to the degree that employees attribute favorable treatment received from the organization to positive regard. The organization's discretion when providing favorable treatment, as opposed to such extraneous factors as a tight job market or government regulations, should enhance POS (Eisenberger, Cummings, Armeli, & Lynch, 1997). Similarly, providing benefits that employees make use of, and therefore are specific to employee needs (Gouldner, 1960), should increase POS.

OST invokes social exchange theory wherein employment is viewed as the trade of effort and loyalty by the employee for tangible benefits and social resources from the organization (Cropanzano & Mitchell, 2005). POS should elicit the norm of reciprocity, leading to a felt obligation to help the organization, as well as the expectation that increased performance on behalf of the organization will be noticed and rewarded. As a result, employees with high POS should engage in greater job-related efforts, resulting in enhanced in-role job performance and extra role performance helpful to the organization. With regard to affective organizational commitment, employees seek balance in their relationship with the organization by developing favorable attitudes and behaviors consistent with POS. Thus, felt obligation resulting from POS has been found to be positively related to affective organizational commitment (Eisenberger, Armeli, Rexwinkel, Lynch, & Rhoades, 2001).

This theory will help the study explain the power of organizational support in encouraging whistleblowing among employees of public universities in Kenya.

2.3 Review of Related Literature

The section provided the review of personal dynamics which include gender, altruism, ethical values and attitude in relation to whistleblowing intentions. The section also focused on the moderating effect of organizational support on whistleblowing intentions.

2.3.1 Gender and whistleblowing intentions in public universities.

Gender is the distinction between the sexes in terms of a one's conduct and how one is reasoning (Widya, 2016). In the larger society there has been a belief that men tend to have a moderately high sense of heroism in various things, one of which is being courageous in taking risks, being able to work under duress, being able to manage situations, and being much more able to prevail over difficult situations in comparison to women. There has been a rise in the understanding of how males and females respond to corrupt practices. This has triggered the need to create anticorruption policies that are gender responsive (UNDP and UNIFEM 2010). This coupled with the necessity of whistleblowing has resulted in creation of reporting channels that are gender sensitive.

It is important to consider reasons as to why people refuse to report misconduct. According to UNDP, 2014 one of the reasons might be gender discrimination.

The reporting channels must be accessible and reliable to ensure that any form of retaliation is counteracted in order to build the confidence of the whistleblower (Khoshabi, 2017). In order for whistleblowing to be effective, there is need to be sensitive to the mechanisms put in place to facilitate reporting of any wrongdoing due to the fact that males and females react differently to corruption as well as whistleblowing. As per ILO, "whistleblower protection mechanisms need to assess and consider the gender dynamics within workplaces

that may incentivize or discourage women's and men's equal participation in reporting misconduct" (Chalouat *et al.* 2019).

According to Tilton (2017), research on real whistleblowing does not provide enough response to the question of whether females or males are generally more inclined to report wrongdoing. In conclusion, gender disparities in reporting wrongdoing and facing reprisals need for more theoretical and empirical study. He further says that research on gender variations in whistleblowing-related concerns is inconsistent, showing numerous potential narratives that occasionally clash. Such discrepancies highlight why more research especially in lower and middle-income nations where gender's involvement in whistleblowing has had less consideration needs to be undertaken .

According to Martadinata, Pasek, & Wahyuni, (2023) gender has no significant difference for males and females when it comes to whistleblowing and gender also has no moderation of the whistleblowing intentions.

Puni, & Hilton, (2020) conducted a study to find out the effect of power distance culture on whistleblowing intentions by scrutinizing the moderating effect of gender on the causal relationships. The study adopted a descriptive and cross-sectional survey design and used primary data analyzed using correlational and hierarchical regression techniques. Their findings showed that there is a significant relationship between power distance culture and whistleblowing intentions, and gender is a moderator of the relationship.

In these nations, females frequently face more obstacles to equality, making the need for measures to advance women even more urgent (United Nations 2020). Males are more conscious to financial benefits linked with whistleblowing than females, however the link between gender and whistleblowing is usually complicated - for example, females are more

inclined to feel obliged to report than males (Tilton 2017). This implies that generally there are systemic differences on how females and males report wrongdoing.

In low- to middle-income nations like Brazil, gender inequality is still deeply ingrained (United Nations 2020). In comprehending gender disparities in whistleblowing, it is important to take into account the cost and consequences of blowing the whistle, a key factor in the prosocial organizational behavior model (Miceli *et al.* 2008). For example, studies shows that whistleblowing is significantly predicted by fear of reprisal (Mayer *et al.* 2013).

Women react more strongly than males to potential whistleblower ramifications this is according to Kaplan *et al.* (2009), and females oftenly consider the consequences of reporting within the organization as higher (Mitchell 2016). Past research suggest that females consider secretiveness and anti-retaliation provisions more than males do, supporting the idea that whistleblowing is too demanding for women (Tilton 2017). But none of the aforementioned helps us understand why benefits and costs may perceived differently for females and males.

Amalia (2019) did a study on how gender, provision of reward and legal protection towards intention to do whistleblowing in the Faculty of Universitas Islam Indonesia, the study adopted quantitative research design. In the study 100 female students participated where purposive sampling was used. The research showed that there were no significant gender disparities between male and female students on the subject matter.

Studies support this idea by demonstrating that women's high-performance assessments are more dependent on their being "lovely people" (Correll & Simard 2016). In other words,

in comparison to males, their employment results and abilities are less important. The above study used literature review while the current study used primary data for analysis.

Employees are unlikely to report wrongdoings if the perpetrator occupies a higher position in authority than them (Gao *et al.* 2015). Given that there are fewer females than males performing management roles, "the numbers come out to make it more probable that a witnessed infraction will be by someone higher ranking than a female observer" (Tilton 2017). As a result, women's lower level of authority inside organizations ought to be another factor in their relative reluctance to disclose misconduct.

According to Davis *et al.* (2020), there is a link between PSM and altruistic behaviour for whistleblowers and is consistent with this theory. As a result, higher PSM should be linked to higher intents to report misbehavior by workers. PSM is strongly correlated with both whistleblowing intent and actual reporting of wrongdoing, according to the work done by (Prysmakova & Evans 2020). It is significant to note that the gender of the potential whistleblower has received minimal consideration in prior PSM research on whistleblowing. While some researches (Cho & Song, 2015) do not account for participant's gender in their analyses, others just utilize gender as a control variable (Potipiroon & Wongpreedee 2020).

Prysmakova and Evans (2020) did research on the Whistleblowing Motivation and Gender. The study used a sample population of 799 participants from a well-established local government in Poland. The study was cross-sectional and Constant-Variable-Value vignette (CVVV) offered to the respondents to inquire about their potential whistleblowing behavior in a given hypothetical situation. The results showed that females are less likely to report misdeeds of their bosses than males. Divjak, (2020) in his study on corruption and

gender in Bosnia and Herzegovina found out that reporting of corrupt practices depended so much on age and the level of education of women. It also revealed that females would report the cases if they were victims only unlike men who would even do so when they were witnesses.

Males and females are motivated to report corruption by a number of reasons which are based on weighing the pros and cons and also by a number of factors like credibility, responsiveness of the reporting mechanism, safety, perceived relevance and accessibility (Divjak, 2020). It is important to understand the gender differences in reporting corruption. Among the reasons cited in some surveys is that there exists a certain negative attitude among women about potential reporting and in addition women tend to condemn corruption more but report less according to data from the Global Corruption Barometer (GCB) (2019). The report further says that in Latin America and Caribbean nations, females in most cases belief that reporting corruption may not yield any results.

Females lack the necessary legal knowledge, resources and means to file or report corruption. Females are often valued in terms of their teamwork skills and communication in their place of work rather than for their technical contributions, Correll and Simard (2016). This makes them hesitant to report any wrongdoing and even to challenge their peers at work place. The so-called social judgement in some cases can be so significant and has made some researchers to argue that the most important factor that dictates willingness to blow the whistle is the overall perception by colleagues (Hunt 2016; Brown *et al.* 2014). The social stigma associated with women's reputation especially on issues related to gender-based violence might prevent victims of who have been sexual harassed from reporting those attacks (Raab 2017).

The selective behaviour of women in reporting wrong doings especially those working in the public sector has been noted. In Bosnia and Herzegovina, for instance, females, particularly in rural and conservative areas, in most instances demand for justice when there is rampant misconduct in social sectors such as health and education (Divjak 2020). The role of the tradition and family here cannot be overlooked in shaping the attitude of women towards reporting unethical issues.

The challenges for gender specific forms of corruption such as sextortion are in most cases more. In many instances, there are often lack of safe and gender-sensitive channels that guarantees protection and support of victims of sexual abuse (Feigenblatt, 2020). Females rarely take the risk of whistleblowing due to the repercussions associated with it and this could explain why the likelihood of males reporting could be higher (Liyanarachchi and Adler 2011). Exposing malpractices is a risky affair for everyone but despite this fact women would always experience more stress and anxiety when they do so (Hunt 2016). In fact, some studies report that in Egypt for instance women will receive a serious punishment if they expose wrongdoings within the organization (Jurkiewicz and Grossman 2015).

2.3.2 Altruism and whistleblowing intentions

Altruism as a behavior is acting for the wellbeing of others and satisfies the following three requirements: (1) the act is an end in itself and is not done for self-serving reasons; (2) it is a voluntary act; and (3) the act produces good (Leeds, 1963). According to Leeds' (1963) altruistic criterion, there would be no connection between cost-benefit analysis and the whistleblower act if it were entirely motivated by altruism. There aren't many instances of whistleblowing in sports that are documented entirely out of humanitarian motives. The

perception that many of the incidents of known whistleblowing are reported after the whistleblower's involvement with the company has ended serves as proof of this. Additionally, it might be challenging to decide to whistle blow without carrying out a thorough cost-benefit analysis because there is an inherent push in both professional and college athletics not to disrupt organizational (or societal) norms (Richardson & Wang, 2019). The Theory of Planned Behavior is the most effective tool for understanding altruism. According to research by Lee, Lee, and Kang from 2003, certain adults are more inclined to act altruistically. It should be quite simple for an actor to decide the right course of action to put right a wrong conduct if they are naturally altruistic. Consequently, the actor would swiftly go through the three precursors of planned activity. In that the actor would favorably prefer doing the right thing above doing wrong, acting for a non-self-serving cause, the attitude toward whistleblowing satisfies Leeds' first criterion. An altruistic person would strongly believe in their own subjective norms if they had good moral character and moral drive. In this instance, it is the person's view of the actions of the whistleblower to assist others. An altruistic actor would only be interested in carrying out the action freely (criteria 2) in order to assist another person (criterion 3), making it easier to carry out the desired behavior.

Ceva & Bocchiola, (2020) did a research on understanding whistleblowing practices in Netherlands. The study was qualitative and used in depth interviews for 20 participants and the outcome was that individuals with a strong sense of altruism were more likely to engage in whistleblowing. This therefore means that increased levels of altruism favors whistleblowing intentions. According to Wijayanti, Senjani & Farah (2023) altruism is closely linked to moral courage and that those people with high levels of altruism are brave

enough to act on their ethical principles without really concerning themselves with the effects that may face them either as personal harm or professional harm.

Richardson and Garner (2019) employed attribution theory in investigating whether stakeholders (e.g., university fraternity and alumni) held different perceptions of whistleblowers' credibility, legitimacy, and likeability based on whistleblowers' motives and involvement in wrongdoing. Results from both samples suggested that bystander whistleblowers were more credible and likeable than their complicit counterparts, while the fraternity sample found altruistic whistleblowers admirable, acceptable and legitimate than selfish whistleblowers.

College athletics was the subject of a recent instance of (self-reported) altruistic whistleblower conduct. James Gundlach, a professor at Auburn University, claimed academic dishonesty and internally alerted his sociology department and the athletics department. Gundlach alerted the New York Times outside when both departments failed to act appropriately (New York Times, 2006). Gundlach was furious because, in his opinion, the athletics department had managed to avoid the (National Collegiate Athletics Association) NCAA and that certain students had benefited from special treatment and undeserved marks. To correct this ethical error, he allegedly disclosed it to outside parties. Gundlach said that his activities were selfless in character and got no payment or reward for them. Shortly after, he left his employment. Wijayanti, Senjani, &Farah (2023) did a research on the role of Machiavellian personality, altruistic personality, religiosity, whistleblowing system, and accounting firm size in mitigating fraud intention in Indonesia. They collected data using a survey questionnaire involving 291 accountant .This study used

quantitative research with and SMART PLS 3.3.3 was used for analysis. They concluded that altruism was higher levels of whistleblowing among the accountants.

It may be claimed that regardless of one's selfless intentions while making a whistleblower report, factors previous to the act are taken into account, contrary to Leeds' (1963) claim that being altruistic precludes doing a cost-benefit analysis or intending to gain a type of compensation. Whistleblowing is done as prosocial conduct, according to Dozier and Miceli (1985), since it is very challenging to meet all three requirements for altruistic behavior. Staub (1978) provided a possible option to altruistic conduct that put the emphasis on meeting the most crucial requirements, performing a kind act or deed.

Staub (1978), in contrast to Leeds, permitted the actor to collect remuneration for the noble conduct. Prosocial activity is defined as a planned beneficial social behavior for the sake of this dissertation to enrich others but unlike altruism, prosocial actors can also plan to gain rewards for themselves (Dozier & Miceli, 1985). Sometimes it would be difficult to convince a rational thinker that the whistleblower did not even consider the cost-benefit ratio prior to blowing the whistle because they may have been motivated to do so by their personal ethics and also want to report the act for no other reason than to correct the misdeed (Dozier & Miceli, 1985). A more plausible interpretation is that the whistleblower was engaging in "positive deviance," which is deliberate action that deviates from the norm in an ethical way (Vadera *et al.*, 2009). Through their social information processing theory, Gundlach, Douglas, and Martinko (2003) hypothesized that a potential whistleblower would only emerge if they felt the advantages of doing so outweighed the drawbacks. It is customary to assess a situation before making a choice in order to analyze the benefits and drawbacks, do a cost-benefit analysis, and/or consider the issue from an ethical perspective

(Dozier & Miceli, 1985). However, the fact that it occurs identifies the conduct as being prosocial rather than altruistic. This is not to suggest that the complete cost-benefit process doesn't happen fast and without adequate consideration.

Shonhadji (2021) did a study on the determinant of whistleblowing intentions in the Case of Bank Fraud in Indonesia. The researcher's aim was to ascertain the effect of altruistic values, idealism, moral courage and professional commitment on the intention to engage in whistleblowing. Additionally, the research also looked into the aspect of locus of control which was a variable that moderated the relationship. The major instrument for collecting data was the questionnaire and the research was quantitative. All employees of banks operating in Surabaya constituted the population. The sample of the study was made up of workers of national private banks that were operating in Surabaya. The technique adopted for analysis was the path analysis test with the Warp PLS program. The results showed that moral courage, altruistic values and professional commitment had no significant influence on intentions.

2.3.3 Ethical values and whistleblowing intentions

The normatively acceptable conduct that leader's model and encourage in followers through two-way communication, positive reinforcement, and decision-making is known as ethical leadership (Brown *et al.*, 2005). According to the social learning approach, ethical leaders can influence their followers' ethical conduct through serving as role models (Brown *et al.*, 2005). A moral manager and a moral person are the two elements that make up ethical leadership, in their opinion. An ethical leader is viewed as trustworthy, acting fairly, being honest, and acting ethically in the moral person component (Mayer *et al.*, 2012). In the moral manager component, moral conduct encourages moral conduct by their

managerial activities, such as rewarding moral conduct and enforcing moral conduct penalties and utilizing communication (Brown *et al.*, 2016).

Three characteristics of an ethical leader are conceptualized by Brown *et al.* (2016). An ethical leader, first and foremost, acts ethically. Second, the followers view such a leader as an example. Third, an ethical leader not only model's ethics for their followers but also models ethics for themselves. Thus, it may be said that ethical leadership is a moral action taken by a leader that affects the conduct of followers. Employees' ethical behavior is significantly influenced by ethical leadership (Brown *et al.*, 2016). The moral conduct of leaders will serve as an example for their staff. People frequently judge their own ethical behavior by contrasting it with that of others, then adjust it as necessary (Liu and Ren, 2017). Employees will therefore evaluate and modify their ethical standards in light of those of their bosses. According to Avey *et al.* (2011), ethical leadership is favorably correlated with pro-social activity but negatively correlated with unethical behavior (Avey *et al.*, 2011). Less unethical behavior will be practiced the more highly ethical leadership is regarded by the workforce, and vice versa.

According to Brown *et al.* (2016), ethical leadership consists of both a moral manager and a moral person. As a moral person, a leader may serve as an excellent role model because of their ethical behavior, fairness, honesty, and reliability (Mayer *et al.*, 2012). As a result, followers are more likely to recognize and conform to their leader's ethics. If the leader is morally upright, then the followers will want to emulate that behavior. Because whistleblowing is an ethical behavior, followers of an ethical leader are more inclined to engage in it. An ethical manager upholds moral conduct and deters immoral behavior by their managerial decisions, such as rewarding moral behavior, punishing immoral

behavior, and communicating (Brown *et al.*, 2016). As a result, an ethical leader fosters ethical behavior in their followers and creates an ethical climate within the workforce. The staff will believe that hiding wrongdoings would be immoral. As a result, an ethical leader will promote whistleblower purpose and raise workers' awareness of ethical behavior in the moral manager component.

Because the leader is seen as a moral individual and manager, who supports ethical behavior, and because subordinates can easily approach him or her to report any wrongdoings or unethical behavior they have observed, the subordinates are more likely to blow the whistle both internally and externally. The explanation for this is that employees will feel encouraged for all moral actions they take, whether they are taken within or outside the company. Sachdeva, & Chaudhary, (2022) asserts that whistleblowing is a key instrument for unveiling wrongdoing. In their study to explore the whys and wherefores of undertaking the act of whistleblowing by Indian women nurses found out that morality, responsibility to the employer, peers, and management support that action will be taken against the wrongdoer motivated whistleblowing while job loss together with the fear of harassment from peers and supervisors was a key hindrance to whistleblowing. The study concluded that affirmative action on pieces of training should be upheld and protection together with assurance of job security to anonymous whistleblowers is key to encouraging reporting of wrong doing.

In the corporate sector, there have been a number of financial catastrophes in the past. Accountants frequently have a role in the demise of a firm, which breeds mistrust and damages their reputation as professionals of the accounting profession (Suryanto & Thalassinos, 2017). For instance, the scandals involving Enron, WorldCom, and Tyco are

well-known. As a result, a code of ethics and rules known as the Sarbanes-Oxley Act in the USA (Sarbanes-Oxley Act, 2002) were developed to control accountant performance and stop unethical activities (Copeland, 2015).

Accounting professionals continue to be under suspicion in several ethical scandals despite all of these rules and standards. It demonstrates that laws and rules are only inanimate norms. As a result, the standards should be lived by the individuals who utilize them, and an individual's personal traits are the most crucial factor in determining ethical conduct.

One of many types of ethical activity is whistleblowing (Suryanto & Thalassinos, 2017). Whistleblowing is considered a pro-social activity, meaning it has many positive social effects, according to Dozier and Miceli (1985). According to Near and Miceli (1985), whistleblowing is the act of organization members (current or former) informing individuals or groups that may be able to take action about unlawful, immoral, or improper acts that are under the authority of their employers. Overall, because it lessens unethical behavior inside an organization, whistleblowing is viewed as a behavior that benefits many individuals.

The need of ethical leadership is discovered given that unethical activity happens in companies (Brown and Trevino, 2016). Brown *et al.* (2016) defined ethical leadership as the way a leader's subordinates evaluate their ethical actions. To accomplish the goals of the firm, ethical leaders appreciate, demand, and encourage their workforce to act morally. They also educate their workforce on how to spot unethical activity and uphold high ethical standards (Mayer *et al.*, 2012). In a prior investigation, Liu and Ren (2017) looked at the connection between whistleblowing and moral leadership. The study's findings indicate that ethical leadership is positively correlated with auditor readiness to blow the whistle,

with higher perceived ethicality of leaders being associated with greater auditor desire to do so.

Additionally, affective commitment appears to have an impact on workers' willingness to report misconduct (Alleyne, 2016). Alleyne studied how organizational commitment affected an accountant's propensity to report fraud. The findings show that while outward whistleblowing intention reduces with a high degree of organizational commitment, internal whistleblowing intention rises. In a prior investigation, Liu and Ren (2017) looked at the connection between whistleblowing and moral leadership. Su'un, Hajering, & Muslim, (2020) examined the effect of professional commitment and locus of control on the intensity of conducting whistleblowing through ethical sensitivity by using primary data collected by use of questionnaires and employed partial least squares to test the hypothesis. The study results found that professional commitment and locus of control had a positive relationship and a significant effect on ethical sensitivity. The study concluded that professional commitment and ethical sensitivity have a positive relationship with the intensity of whistleblowing.

The greatest approach to gauge whistleblowing, according to Ajzen (1987), is to look at the motivation behind real activity. The purpose of this study is to examine if whistleblowing activity actually emerges from the goal. Additionally, Alleyne has looked at the connection between organizational commitment and whistleblower intention (2016). The term "ethical climate" refers to a collection of normative climates that represent organizational behaviors with moral repercussions (Cullen *et al.*, 2003). An ethical environment, which serves as a normative organizational framework, can offer employees in public sector behavioral guidelines or ethical reasoning when they are faced with ethical

dilemmas while providing public services (Victor and Cullen, 1988; Brown and Trevio, 2006). Victor and Cullen (1988) created taxonomy of the ethical atmosphere that influences how people form moral judgments. They offered egoism, kindness, and principle as the three elements of an ethical atmosphere based on works in ethical philosophy. Employees are more inclined to encourage improved organizational performance when they believe their workplace has an ethical climate (Mayer *et al.*, 2012).

Puni, Agyemang, & Asamoah (2016) found that while job status and religiosity have a minor impact on whistleblowing intents in an organization, other characteristics have a higher impact. It was established that whistleblowing does not currently have a high status in the Ghanaian context due to the perception of a lack of whistleblowers and the whistleblower's fear of harassment and punishment, including job loss.

In South Africa, many good citizens are willing to create awareness and alert the relevant bodies about any unethical act related to corruption going on, they are afraid to fall victims as they can be attacked by those involved (Soni, Maroun & Padia, 2015). In South Africa, Fatoki (2013) in his research on finding out the internal whistleblowing intentions of accounting employees. According to these findings, the researcher recommends that if the government creates a protective environment where the whistleblowers can be guaranteed of protection once they come up and raise corruption related issues, the rate at which whistleblowers can assist bodies carrying out corruption investigation can go up thus creating a corruption free country.

Suryanto and Thalassinos, (2017) did a study involving accountants, auditors, and finance staff from various companies in Indonesia who were selected to fill-in a web-based survey. From seven hundred and seventy five (775) questionnaires distributed, two hundred and

three (203) were received and only one hundred and sixty one (161) were completed. The response rate was 79.3% of the total respondents. From the findings of the study, ethical leadership showed an insignificant correlation 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. Moreover, affective commitment had a negative significant correlation to external whistleblowing intention but a positive significant correlation 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 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.

The ethical atmosphere, according to Victor and Cullen (1988), is "workers' shared conceptions of what constitutes morally appropriate behavior and how ethical difficulties should be addressed" (pp. 51–52). According to this definition, ethical behavior adheres to moral principles that are generally shared by the community and the law (Kish-Gephart *et al.*, 2010). The institutional and behavioral systems are likewise impacted by these norms Employees' intentions to disclose frauds have a big influence on the ethical atmosphere when it comes to whistleblowing (Mesmer-Magnus and Viswesvaran, 2005; Kaptein,

2011). Additionally, it is vital to ensure effective whistleblowing (Near and Miceli, 1985; Gao *et al.*, 2015).

Ethical climates may impact opinions regarding the propriety of whistleblowing, consequently influencing the actions of both whistleblowers and those receiving the information, in particular when witnesses of wrongdoing are faced with ethical issues (Near and Miceli, 1985; Victor and Cullen, 1988). This is why Victor and Cullen believe that an ethical atmosphere should strengthen moral thinking based on laws or regulations as well as compassion for others (1988). According to the present study, these elements serve as contextual signals that encourage favorable interpretations. Reframing a whistleblower's goal to focus on an organization's protection and support of moral activity like whistleblowing.

Using a student sample, Brown et al. (2016) explored two scenarios involving returning extra merchandise accidentally shipped to their company that they received and the second scenario explored whether they would return an envelope containing $100 cash that they found at a football game to the rightful owner (Brown, 2010). In both scenarios, the results indicated a positive relationship for empathy and a negative relationship for selfism suggesting that individuals with higher rates of empathy are more likely to engage in ethical decision-making whereas individuals with higher rates of selfism would be less likely to engage in ethical decision-making. This study provides an important contribution to existing literature by extending this prior study to whistleblowing intentions.

In Kenya, research by Mawanga (2014) found a strong correlation between the status of the perpetrator and the degree of the violation and the perceived retribution against whistleblowers in sub-Saharan African public organizations. The management's backing,

the status of the perpetrator, and the whistleblowers' perception of the importance of the wrongdoing are all linked to the psychological power of the whistleblower and job switching among them. According to a hierarchical regression, perceived retribution was predicted by the severity of the wrongdoing, the whistleblower's psychological strength, and management support for the whistleblower.

2.3.4 Attitude and Whistleblowing Intentions

An individual's attitude is how they choose to react to anything in the world, whether they think it will be beneficial for them or not (Ajzen, 2005). The degree to which people have negative interests or assessments when they become a whistleblower was described by Park and Blenkisopp (2009) in their study on attitudes about whistleblowing. Employees tend to engage in whistleblowing because they believe that revealing the breaches that are taking place would benefit both themselves and their employer. According to Saud (2016), attitudes influence employees' propensity to report misconduct in a favorable way.

Tarjo, Suwito, Aprillia, & Ramadan, (2019) in a study to examine the theory of planned behavior (TPB) as predictor of whistleblowing intention among employees of a bank. The study used attitude, subjective norms, and perceived behavioral control as independent variables while support by peers, organizational support and fear of retaliation were used as control variables. The study results brought out attitude as significantly impacting whistleblowing intentions.

Tripermata, Wahyudi, & Fuadah, (2021) carried out an empirical study to examine the phenomenon of direct, indirect, and moderating effects of the relationship between attitude, fraud prevention, whistleblowing intention and organizational ethical culture among 236 heads of divisions and sections in a financial agency found in Southern Sumatra. The study

results indicated that attitude has a positive effect in whistleblowing intentions and by extension prevention of losses due to corruption and embezzlement of organizations wealth.

According to Park and Blenkisopp (2009), attitudes regarding whistleblowing include personal perceptions of the benefits and drawbacks of doing so. In essence, attitude is a person's determination to engage in beneficial behavior. A person's own value system determines how confident they are in the likelihood of favorable outcomes, which affects their attitude. The Prosocial Behavior Theory, which emphasizes doing something to assist and have a positive effect on an agency, supports the determination of attitude.

Because whistleblowing is essentially one of the positive activities intended to safeguard the business or institution, having a good mindset might boost one's predisposition to take such action. Therefore, a person's desire to become a whistleblower is stronger the more inclined they are to have a positive outlook. According to the idea outlined above, scientific evidence from several research has shown that attitudes positively influence someone's intention to act as a whistleblower. Whistleblowing intents are impacted by attitude, according to Tongmateerut and Sweeney's research published in Saud (2016) that contrasts American and Thai cultures. According to previous studies, attitude also influences internal whistleblower intentions favorably (Saud, 2016).

According to Ajzen (2005), one's attitude determines whether or not they will react favorably to a particular thing, person, institution, or event. According to the theory of planned behavior (TPB), behavioral intentions are highly predicted by attitude (Ajzen 2005). When determining whether someone will blow the whistle pleasantly or adversely, attitude will have a direct impact on their objectives (Alleyne *et al.* 2016). This is also

consistent with the expectancy theory put forward by Vroom (1964), according to which potential whistleblowers will only expose a crime by taking action if they believe it will have the desired effect. According to Vroom's (1964) expectation theory, each person believes that by acting in a given way, he will receive a specific consequence known as an expected result (outcome expectancy). Every outcome has worth or attraction to a certain person.

The attitudes and intents of whistleblowing, ethical conduct, and sustainability reporting have all been linked in previous studies (Alleyne *et al.* 2016). Winardi (2013) used non-structural employee samples to study whistleblower intents. According to the findings of his study, attitudes and the perception of behavioral control have an impact on employees' intentions to report misconduct. The variables influencing a person's inclination to report infractions or wrongdoing taking place within an organization have been the subject of several studies. Some earlier researches have employed attitudes and perceived behavioral control from the Planned Behavior Theory (Ajzen, 2005) as factors influencing a person's intentions to engage in whistleblowing (Park & Blenkinsopp, 2019; Winardi, 2013; Alleyne, Hudaib & Pike, 2013; Saud, 2016; and Latan, Ringle & Jabbour, 2018). According to studies by Perdana *et al.* (2018) and Khanifah *et al.* (2017), attitude influences whistleblowing intention in a favorable way. Research by Siallagan *et al.* (2017) and Hayati *et al.* (2018), which claims that attitude has a large beneficial influence on whistleblowing intention, supports this claim. Empirically, several research has demonstrated that the association between attitude and intentions to report wrongdoing is favorable.

2.3.5 Organizational support

Organizational support theory by Aselage and Eisenberger (2003) postulates that, if employees believe their employer is ready and able to assist them, they would work more to help the business reach its goals (employees). The idea of perceived organizational support is consistent with the social exchange hypothesis Alleyne, Hudaib & Pike, (2016), which says that when employees believe that the company is supporting them strongly, they are more likely to commit to it. Employee perceptions of organizational support will lead them to believe that workers have a duty to report infractions or wrongdoings Employers can encourage their staff to report infractions or wrongdoings by training and acquainting them with whistleblowing channels and procedures within the organization (Cho & Song, 2015). The indicators of organizational support are thus incentives, training, reporting channels and whistleblowing policies.

Yuswono, & Hartijasti, (2018) in their study on whistleblowing intentions in Public Sector in Indonesia by looking at the role of perceived organizational support as moderating variable on whistleblowing intentions found out that organizational support had a significant effect on whistleblowing intentions among employees in public sector in Indonesia. They obtained data from a total of two hundred and eighty six (286) respondents using convenience sampling. The data was analyzed using hierarchical regression analysis Nurhidayat & Kusumasari, (2018) carried out a study which emphasized on the contribution of the organizational support as a moderator in whistleblowing intentions among public sector employees in Indonesia using secondary data by reviewing past studies, policy documents and cases experienced by whistleblower figures in Indonesia. The study intended to inform policy development to curb vices like corruption by

encouraging whistleblowing among employees. The study found out that organizational support in terms of policy and legal protection increases whistleblowing intentions and must therefore be part of policy.

Dewi, Sujana, & Wiguna (2020) did a study that sought to establish how financial rewards and identity protection are associated with whistleblowing using primary data collected using a 2x2 factorial experimental research design. The study subjects were university accounting students and hypothesis testing was carried out using a two-way ANOVA analysis. The study results indicated that people are motivated to whistleblow when they are assured of anonymity and financial reward.

Otchere, Owusu, & Bekoe, (2022) did a study on determinants of whistleblowing intentions using professional accountants licensed by the Institute of Chartered Accountants in Ghana. Data was obtained by means of self-administered questionnaires. The partial least square-structural equation modeling technique was used to test for the hypothesized relationships. Training, reporting channels and policies were used to measure organizational support in and the study found out that organizational support triggers whistle blowing among the female gender and aged persons.

Alleyne (2016) carried out a research on the influence of organizational support on whistleblowing intentions in Barbados, Indonesia. The researcher obtained data from 296 non-public accountants using self-administered questionnaires and purposive sampling. The study revealed that organizational support increases whistleblowing intentions. This means that organizations need to ensure that the structures in place protect and encourage whistleblowers to reveal any wrongdoings.

Clyde, Hanifah, & Muchlish, (2022) carried out a study to determine the moderating effect of organizational support on the relationship between professional commitment, locus of control, and professionalism on whistleblowing intention using a quantitative research approach. The study obtained data from eighty seven (87) government supervisors and results showed that professional commitment, locus of control and professionalism have a positive significant relationship toward whistleblowing intention while organizational commitment moderates the relationship between professional commitment, locus of control, and professionalism.

Offense reporting provides each individual with the chance to report when the ethical or legitimate commitment to report is supported by organizations and standard procedures (Brown *et al.*, 2016). Support from the firm's structure, workplace norms, and an anonymous reporting route are all elements that increase the likelihood of blowing the whistle, although it differs each organization. If a whistleblower is given an anonymous conduit to disclose wrongdoing, the organization's and legislation's support can influence the whistleblower's decision. Furthermore, organizational norms contribute to fostering ethical awareness of wrongdoing reporting. According to several research, such a disclosure opportunity is analogous to procedural fairness (Soni, Maroun, & Padia, 2015).

In order to ascertain the effects of an appropriate reward system on whistleblowing in companies, Ayagre and Aidoo-Buameh (2014) did a study. According to their study, there is a link between incentive systems and whistleblowing that helps businesses resolve unethical situations. In order to increase the efficiency of the whistleblowing system, Nurhidayat and Kusumasari (2018) looked at how anticorruption policy was being implemented in Indonesia. The study found that more corruption cases in Indonesia's

public sector have been punished as a result of an efficient and organized whistleblower system that ensures proper protection. The study also discovered that because Indonesia's anti-corruption strategy has been successfully implemented, whistleblowing has decreased the number of incidences of corruption.

The likelihood of opportunity is further increased by the whistleblower's understanding of the workplace, interpersonal skills, technical aptitude, and familiarity with contemporary technologies (Boyle *et al.*, 2015). The whistleblower's ability and intent to reveal the misconduct may have an impact on the conclusions they are able to draw. For instance, the size, persuasiveness of the fraud proof, closeness of the fraud preparation, and the long-term effects of the fraud might influence the decision-making process of the whistle-blower (Brown *et al.*, 2016; Latan, Jabbour, *et al.*, 2018; Park & Blenkinsopp, 2019; Smaili & Arroyo, 2019).

According to Brown *et al.* (2016), financial, social, or moral incentives are frequently difficult to quantify and depend on societal norms, moral standards, culture, and the surrounding environment. For this reason, it is frequently believed that personal benefits are the primary motivator for whistle-blowers to act. The moral and social incentives will unquestionably be more apparent when there is rigorous adherence to the law and high ethical standards. According to recent study, offering a good package of financial incentives might increase whistleblower intents to expose the illegal acts taking place within the firm (Andon *et al.*, 2018; Guthrie & Taylor, 2017; Rose *et al.*, 2018; Stikeleather, 2016).

If the case fulfills the minimum level, the whistleblowers will reevaluate their judgment (Berger *et al.*, 2017; Brown *et al.*, 2016). The choice to report wrongdoing may be

postponed until it causes major harm and multiplies. Numerous studies from the past demonstrate that benefit volume is also taken into account. Additionally, they contend that financial incentives may influence and/or strengthen whistleblower intentions (Andon *et al.*, 2018; Berger *et al.*, 2017; Boo *et al.*, 2016; Brown *et al.*, 2016; Rose *et al.*, 2018; Stikeleather, 2016).

The National Tax Service in South Korea has two incentive programs that enable anyone with substantial knowledge about tax law infractions to disclose, according to the National Whistleblowers Center (2020). Since 2012, there have been more instances each year, and $44 million has been given to whistleblowers. The Canadian Revenue Association launched an incentive scheme in 2014 to encourage people to come forward and report tax fraud. The amount of previously unreported offshore income and assets increased in the year after the law's adoption. The first Canadian jurisdiction to pass a whistleblower incentive statute for exposing securities fraud was Ontario in 2015. The statute permits whistleblowers who notify the Ontario Securities Commission of securities fraud to collect 5% to 15% of the total financial penalties. As of 2020, the program had received more than 200 tips and three recent awards totaled $7.5 million" (National Whistleblowers Center 2020).

According to Transparency International (2013), the weakness of the law in light of these definitions has compromised whistleblowing as a mechanism of fighting corruption. There is never adequate protection program of the whistleblowers. However, whistleblower reward laws have been enacted. While these reward programs remain limited, initial success indicates that the potential power for global whistleblower reward laws in facilitating the fight against corruption (Brownlee, 2016).

Ayagre and Aidoo-Buameh (2014) conducted research to determine the impacts of a proper reward system to whistleblowing in organizations. Their main aim was to find out if there is was any relationship between reward and whistleblowing towards solving unethical cases in various organization. The researchers targeted various organization using a questionnaire, they collected data from the human resource managers who were sampled randomly. The study revealed that indeed there is a positive correlation between reward system and whistleblowing towards solving unethical cases in organizations. In their study, they summarized their findings stating that when individuals are assured of protection, any form of reward and even action upon the reported, the rate of whistleblowing goes up thus reducing unethical behaviors in organizations and institutions. The weakness of this empirical study as that it cannot be generalized to cover the case of Kenya as it looked at organizations in general and not public sector.

Nurhidayat and Kusumasari (2018) conducted a study on "strengthening the effectiveness of whistleblowing system by looking at the implementation of anticorruption policy in Indonesia. The purpose of the study was to identify and map out various aspects and key elements, which are necessary to strengthen an effective and systematic whistleblowing system (WBS) and ensure adequate protection in accordance with the characteristics typical of Indonesia". The study adopted desktop research. The study established that an effective and systematic whistleblowing system which assures adequate protection, have increased the number prosecuted cases on corruption in public sector of Indonesia. The study also found that whistleblowing has reduced the cases of corruption as the implementation of anti-corruption policy in Indonesia has been effective. Corruption across Africa has reached cancerous proportions (Mbandlwa & Anwana, 2021).

According to Baron (2017), the corruption phenomenon has been so pervasive in the continent and has been labelled the 'AIDS of democracy' which is destroying the future of many societies. In Tanzania, the 2015 Whistleblower and Witness Protection ACT in Tanzania handles the twin problems of discouraging corruption as well as protecting whistleblowers from any harms, with some positive results. A corruption allegation in 2008 between the American company Richmond Development Company and the former Tanzania Prime Minister, Edward Lowassa, was first reported through an online whistleblower (Nnadi, 2020).

Ogbu (2017) examined whistleblowing laws as a means of reviving Nigeria's "fight against corruption." The study's postulates were organized using the ethical theory of whistleblowing, the universal dignity theory of whistleblowing, and the framing theory. Since its implementation in December 2016, there is no denying that Nigeria's whistleblowing policy has helped to expose corruption in both the public and commercial sectors. Through information from whistleblowers, the government was able to recover billions of Naira that had been stolen from the public coffers within six months of the program's debut. The size of the money coming from these recoveries may undoubtedly go a long way in giving crucial support to a country that is suffering financially to overhaul its economy and fundamental infrastructures.

Okafor, Adebisi, Opara, and Okafor (2020) conducted study on the use of whistleblowing as an accountability strategy to lessen corruption and fraud in a developing democracy. The study's objective was to examine the possibilities and challenges of utilizing whistleblowing as a weapon for accountability to lower fraud and corruption in a developing country. The results of this study show that, even in the context of a developing

country, whistleblowing is supported as a mechanism for accountability; however, the intervention lacks awareness, poses a significant risk to regulators and whistleblowers, including the risk of physical elimination, and is fraught with institutional and operational challenges. The public's awareness of whistleblower laws, practical challenges, and institutional cultures actually hamper the efficacy of whistleblowing in Nigeria. The study found that a culturally ingrained and institutionalized whistleblowing program fosters good civic behavior by incentivizing citizens to act as resource custodians and provides a voice for those who have gone decades without speaking up due to severe hardship and loss of dignity brought on by corruption.

Whistleblower protection as a tactic against corruption in Nigeria was explored by Omojola (2019). The research looked at the Whistleblowing Policy's potential to reduce corruption in Nigeria and the long-term viability of its success. According to the established study, the Whistleblowing Policy would face significant losses in the absence of a strong legal framework to protect whistleblowers. The study came to the conclusion that protecting whistleblowers is essential in the battle against corruption. The enactment of a comprehensive, dedicated law as the basis for providing whistleblower protection is generally considered the most effective legislative means of providing such protection.

For instance, Section 65 (1) of the Anti-Corruption and Economic Crimes Act (2003), and The Bribery Act (2016), and Section 41 of The Public Officer Ethics Act (2003) contradict each other. While the two former Acts provides protection for any persons who aid fight on corruption or provide essential information to the EACC, the latter discourages whistleblowing. With these controversial Acts, whistleblowers may not be sure of their protection (Transparency International, 2017). With this in mind, many people choose

silence regardless of how much and credible evidence they have on a fraud or corruption in their organization or any other organization.

Iskandar & Hartati (2021) and Latan, Ringle and Jabbour (2018) examined perceived organizational support as a moderating variable of attitudes and perceived behavioral control using a sample of employees working in public accounting offices on whistleblowing and concluded that organizational support has significant moderating effect on whistleblowing. Saud (2016) conducted research on a sample of university employees and also found out that organizational support is a good moderator. The research recommended that future studies examine businesses that have set up a whistleblower system, particularly in the public sector.

2.3.6 Whistleblowing Intentions

A broad definition of intention is a person's intense desire to execute a variety of positive deeds and everything that he or she most desires (Scaturro, 2018). The likelihood of a person whistle-blowing is higher if they are aware of the benefits of whistle-blowing in exposing different unlawful activities (for example, sexual harassment, fraud, corruption, tribalism, discrimination among others) and the negative effects of such illegal acts. According to Park and Blenkinshopp (2019), internal whistleblowing refers to employees' desire to disclose infractions to the parties involved in the organization. Whistle-blowing is the act of exposing or reporting a member of an organization's varied unlawful or unjustifiable actions to any party who can carry out enforcement action on the perpetrator (Bhal and Dadhich, 2011).

Whistle-blowing can take one of two forms. Internal whistle-blowing is the act of an employee exposing fraud committed by another employee (inside the same organization).

This occurs when the individual recognizes that another employee has committed fraud. On the other hand, external whistle-blowing occurs when a third party discovers that an organization has committed fraud and notifies the public of the wrongdoing (Kaptein, 2011). Accordong to Nicholls, Toner, Fairs, Jones, Barkoukis &Shakhverdieva, (2021) when corruption is reported it possible to be on the know about the malpractice hence one can take preventive measures including prosecution of the perpetrator which will save the organization from losses or taint its reputation. In pursuit of getting the issues related with whistleblowing intentions, the study identified Personal dynamics, organizational factors, social factors among others as the keyfactors that determine the likelyhood or otherwise of reporting any wrongs. Nicholls *et al* (2021) asserts that, in order to beef up whistleblowing intentions, organisations should invest in empowering, educating, protecting, supporting, and rewarding whistleblowers.

In order to ascertain the effects of an appropriate reward system on whistleblowing in companies, Ayagre and Aidoo-Buameh (2014) performed study. According to the study, there is a link between incentive systems and whistleblowing that helps businesses resolve unethical situations. In considering how to increase the efficiency of the whistleblowing system.

Whistleblower refers to a person who discloses such a breach. When a worker informs a supervisor or fellow employee that a fraud or unlawful conduct has been committed by one of the two within the company, that person is referred to be a whistle-blower (Dalton and Radtke, 2013). Whistleblowing is not a simple task because there are several hazards that must be considered. The organization frequently threatens to take action in reprisal (such as dismissal, slander, and rejection at work place) against the whistle-blower. Threats are

issued in an effort to stop the organization's deception from being made public (Elias, 2008). With or without the knowledge of the firm management, the line manager would often carry out the reprisal.

Whistle-blowing is among the most efficient techniques of exposing fraud (Lee and Fargher, 2013). In reality, the existence of whistleblowing may allow for the detection of 40% of fraud (Samuels and Pope, 2014). Many accountants and authorities in many countries have previously acknowledged the power of whistleblowing to make fraud obvious (Alleyne, 2016). To have the desired impact on the wrongdoing, the notification may be made to either internal or external parties. Being a whistleblower is far from simple, especially for internal staff members of a company.

Whistleblowers frequently experience a variety of undesirable outcomes, including reprisal from the company and the offender (Pope and Lee, 2013). Additionally, a few individuals typically perceive a whistleblower as betraying their devotion to a company .Therefore, it is important to think about the elements affecting a person's decision to undertake whistle-blowing. Some research on the variables that may affect a person's desire to report something has previously been done, either here or elsewhere. Other nations have performed a number of studies on whistleblower intentions using a variety of samples, including students, (Dalton and Radtke, 2013) accountants and other employees (Erkmen *et al.,* 2014).

Despite the fact that research on the subject had already been conducted, they only looked at professional accountants, students, or workers of companies—most of which were private—and did not examine other elements that can impact whistle-blowing intentions.

Contrarily, it was uncommon to conduct research using a sample of government personnel who were employed by a public sector organization.

A person of higher integrity would always act honorably and morally (Nurhidayat and Kusumasari, 2018). As a result, someone with high integrity would be more likely to disclose any illegal activity (whistle-blowing) since they would believe that doing so would be wrong and would be in the best interests of others. The goal of reporting an infraction or unlawful activity (whistle-blowing) combines the seriousness of the infraction with the obligation to disclose any infraction or illegal activity (Taylor and Curtis, 2010).

Raising the alarm is not an easy task for most people. Whistleblowing comprises perspectives on ethical issues that influence decisions at work, notably in identifying fraud, because it significantly affects accounting profession (Gao and Brink, 2017). Even so, having state protection and financial incentives is essential to safeguarding and ensuring that the whistleblower is assured of protection without having a feeling of being pressurized by others which will increase the motivation to do whistleblowing (Lee and Xiao, 2018).

The whistleblowing aim is reflective of the behavior to expose wrongdoings. Whistleblowing internally or externally are the two categories into which whistleblowing is categorized (Park and Blenkinsopp, 2019). After considering a number of factors, including the financial harm to the organization, effect on the society, the severity of the issue, and its relevance to accounting standards, the worker should expose the malpractice externally through media or any other regulatory body (Alleyne *et al.*, 2016).

According to Anvari *et al.* (2019), the word "whistleblowing" refers to an act of dissent or an open revelation about serious misconduct undertaken by a specific individual who is primarily encouraged by conceptions of public interest (Keenan, 2002). In essence, the

inability of the government to provide proper public accountability systems may be seen as a reason for leaking. Fortunately, those who report misconduct are sometimes referred to be "difficult workers" since their actions damage the reputations of their companies (Khan and Howe, 2021). Alternately, due of their helpful acts and ability to inform inside/outside parties of wrongdoing, they might be seen as genuine contributors who should be protected (Lee and Xiao, 2018; Stubben and Welch, 2020; Vandekerckhove and Phillips, 2019). The perception of organizational support lessens the personal cost of exposing the wrongdoings. According to Alleyne *et al*. (2017) and Quayle (2021), internal and external whistleblowing intents would increase if there is a better perceived organizational support, even if cost on the whistleblower is higher.

West & Bowman, (2020) argue that whistleblowing laws both support and shield those who expose abusive practices and as such effective whistleblowing laws prevent countless deaths and billions of dollars' worth of lost or misused public resources as this will encourage more whistleblowing thus preventing threats to whistleblowers as well as public resources. It therefore makes sense that during the past several years, governments world over have attempted to enhance whistleblower regulations.

The European Union regulation on whistleblowing became effective in December 2019 and there were calls for all members to enact its guiding principles into legislation by 2021. Our understanding of safeguards, misbehavior, and the human and organizational elements affecting whistleblower intents has never been more crucial given the global effervescence in the regulation of whistleblowing. The study of these problems has advanced as indicated by (Nyceröd & Spagnolo 2019). However, the majority of studies on whistleblowing have focused on wealthy democracies (Mitchell 2016). Most of the research have been

conducted on lower to middle-income nations, which provide unique governance issues and make it difficult to extrapolate findings from mature democracies (Kaufmann, Kraay, & Mastruzzi, 2011).

Adopting the Theory of Planned Behavior Babatunde, Lateef, Olanipekun, & Babalola, (2021), carried out a literature review study to investigate whether there is any relationship that exist between economic development, growth & sustainability and the whistle blowing phenomena in Nigeria. Interestingly they discovered that there is a very close link and the later has significant impact. The study recommended proper policy implementation in public institutions to curb corruption and whistleblower protection to motivate employees to expose actions related to corruption within the public sector.

2.4 Conceptual Framework

In this study, the independent variables are the personal dynamics consisting of gender, ethical values and attitudes while whistleblowing intentions is the dependent variable and organizational support is moderator. Based on the problem statement, the conceptual framework of this research is presented in the figure 2.1.

INDEPENDENT VARIABLE   **DEPENDENT**

PERSONAL DYNAMICS

Gender
- Male
- Female

Altruism
- Empathy
- Generosity
- Risk taking

Whistleblowing Intentions
- Perceived seriousness of wrongdoing
- Perceived Threat of Retaliation
- Rationalization
- Anticipated Regret

Ethical Values
- Honest
- Integrity
- Fidelity

MODERATING

Attitude
- Positive
- Negative

Organizational Support
- Incentives
- Training
- Reporting channels
- Whistleblowing policies

Figure 2.1 Conceptual Framework

Source: Adapted and Modified from Iskandar & Hartati (2021)

2.5 Identification of knowledge gap

Whistleblowing is a controversial organizational issue. Someone who comes from within the organization will generally face an ethical dilemma in deciding whether to "blow the whistle" or keep it hidden. It takes courage and conviction to do so that some whistleblowers receive heroic praise (Otchere, *et al,* 2022). Where some people view whistleblowers as traitors who violate organizational loyalty norms, others view whistleblowers as heroic protectors of values that are considered more important than loyalty to the organization (Shonhadji, 2021).

In addition, whistleblowers can help organizations fix insecurity or provide an important source of information in maintaining complex organizational performance (Olesen *et al*., 2019).Whistleblowers can act in the enforcement of justice when exposing organizational wrongdoing (Miceli & Near, 1985). These conflicting views often make prospective whistleblowers in doubt in determining their attitude which can ultimately distort the intention to take whistleblowing actions. Whistleblower is a 'prosocial behavior' that emphasizes helping other parties in the health of an organization or company.

A whistleblower has a certain motivation to reveal facts, such as organizational imagery, collegiality among fellow workers or employees in their working environment. Although it is undeniable that there are individual interests in whistleblowers which sometimes become a strong reason to uncover a criminal scandal (Chang, *et al.,* 2017). A whistleblower of certain cases to the public will bear all the consequences. For some, it becomes a personal torment that requires courage and courage (Vian, Agnew, & McInnes, 2022). This opinion is in line with the Report to The Nation which is published by the

Association of Certified Fraud Examiners (ACFE) every two years, which always places tips at the top of the ranking of sources of fraud revealers.

The importance of the existence of whistleblowing in revealing fraud or financial scandals has been widely proven in the early decades of the twenty first century (Alleyne, 2016). The effectiveness of whistleblowing in disclosing fraudulent financial statements is not only recognized by accountants and regulators in the United States, but also in other countries (Patel, 2003). Whistleblowing is a complex phenomenon because it involves individual and organizational factors.

Several studies mention the motivating factors for someone to do whistleblowing, including attitudes, subjective norms, and perceptions of control over behavior (Siallagan *et al.*, 2017), (Ni Wayan & Ni Made Sunarsih, 2017), (Khanifah *et al.*, 2017), (Hayati *et al.*, 2018), (Perdana *et al.*, 2018), attitude (Abd Manaf, 2022), (Ari Andika Perdana *et al.*, 2018), (Khanifah *et al.*, 2017), professional commitment (Siallagan *et al.*, 2017), (Gandamihardja *et al.*, 2016), (Tilton, 2017) and gender (Pillay *et al.*, 2018), (Smith *et al.*, 2012) as an individual characteristic factor that determines whistleblowing intention.

Previous research related to the intention to do whistleblowing has revealed several determinants of the intention to whistleblowing. Among them are the application of the concept of Theory of Planned Behavior which explains that the behavior of individuals arises because of the intention that underlies the behavior, which is formed by three main factors, namely attitudes, subjective norms, and perceptions of behavioral control. Someone is more likely to report a violation, if that person's perception of the people who are important to him believe that a fraud violation must be reported. So, attitude is a good

or a bad judgment from someone on whistleblowing behavior. If someone judges that an act of fraud is seen as a very bad act, then that person's attitude will lead to reporting fraud.

Research conducted by (Siallagan *et al.*, 2017), (Hayati *et al.*, 2018) states that attitude has a significant positive effect on whistleblowing intention. Research conducted by (Ari Andika Perdana *et al.*, 2018), (Khanifah *et al.*, 2017) stated that Attitude has a positive effect on whistleblowing intention. However, this is in contrast to the research conducted by (Ni Wayan & Ni Made Sunarsih, 2017), which states that Attitude has an insignificant relationship to whistleblowing intention. Similarly, research conducted by (Ni Wayan Rustiarini & Ni Made Sunarsih, 2014), (Abd Manaf, 2022) states that attitude has no effect on whistleblowing intention.

 Another factor that can influence a person's intention to do whistleblowing is subjective norms. Where, subjective norms are perceptions generated by most people who are important to them related to whistleblowing. The results of research conducted by (Siallagan *et al.*, 2017), (Hayati *et al.*, 2018) state that subjective norms have a significant positive effect on whistleblowing intention. The results of research conducted by (Perdana *et al.*, 2018), (Khanifah *et al.*, 2017), (Suryono & Chariri, 2016) stated that subjective norms have a positive effect on Whistleblowing Intention, however it is inversely proportional to the research conducted by (Wayan & Sunarsih, 2017).

Another factor that can influence whistleblowing intention, which is still included in the Theory of Planned Behavior, is the perception of behavioral control. Perception of behavioral control is an individual's perception of the degree of difficulty in performing certain behaviors (Ajzen, 1991). Research conducted by (Siallagan *et al.*, 2017), (Ni Wayan & Ni Made Sunarsih, 2017) states that Behavioral Control Perception has a significant

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positive effect on Whistleblowing Intention. Then the research conducted by (Prime *et al.*, 2018) (Khanifah *et al.*, 2017), (Ni Wayan Rustiarini & Ni Made Sunarsih, 2014) stated that the perception of behavioral control has a positive effect on whistleblowing intention. However, this is in contrast to the research conducted by (Ni Wayan & Ni Made Sunarsih, 2017), (Hayati *et al.*, 2018), which states that the perception of behavioral control has an insignificant relationship to whistleblowing intention.

Professional commitment of each individual can also determine a person's intention to do whistleblowing. Professional commitment isa perception that is cored in one's loyalty, determination and expectations guided by a system of values or norms that will direct the person to act or work according to certain procedures in an effort to carry out their duties with a high level of success (Trisnaningsih, 2003). Research conducted by (Siallagan *et al.*, 2017), (Gandamihardja *et al.*, 2016), stated that Professional Commitment does not have a significant positive effect on whistleblowing intention. Meanwhile, research conducted by (Tilton, 2017) states that Professional Commitment has a positive effect on internal external whistleblowing intention.

Gender is also a factor that can affect a person's intention to do whistleblowing. Research conducted by (Ajayi & Ajisekola, 2020) found out that demographic factors, which focus on gender aspects, do not have a significant relationship with whistleblowing intention. However, the results of this study are inversely proportional to the results of research conducted by (Napitupulu & Bernawati, 2016) and (Fapohunda, Tinuke, 2016) which states that Demographics as measured by the gender aspect, have a significant effect on whistleblowing intentions.

Women in the wider community are considered as gentle creatures, obedient, obedient, passive, understanding others, and sacrificing for the benefit of others. With the differences in the characteristics inherent in men and women, which can support the researcher's argument that gender has a significant influence on the intention to do whistleblowing. This statement is consistent with research conducted by (Napitupulu & Bernawati, 2016), (Fapohunda, Tinuke, M., 2016), (Ahmad, 2012), (Schminke *et al.*, 2003) and (Vermeir, 2008) which state that that gender has a significant relationship with whistleblowing intention.

Gacheru (2016) conducted a study trying to find out the significance of effective whistleblowers' protection law in Kenya. His key objectives were law focused thus he did not conduct a field study, instead, using the Kenyan law, he studied and presented various sections in relation to whistleblowing and protection. He came up with a disappointing finding of the inadequacy of laws in existence in Kenya for the protection of whistle-blowers given the clear correlation between lower levels of corruption and the existence of such laws. Whilst the study finds that legislation is important, it also admits that implementation will be a challenge if the rule of law is not respected thus discouraging the activity of whistleblowing. The importance of this research is due to the limited research on whistleblowing in the public universities. In addition, this research expands the research area on whistleblowing, which so far is still centered on the private sector. In fact, fraud can occur both in the public sector or government and in private sector.

Amalia (2019) did a study on how gender, provision of reward and legal protection towards intention to do whistleblowing in the Faculty of Universitas Islam Indonesia, the study adopted quantitave research design. The number of samples used in

the study were 100 respondents with the purposive sampling. Data collecting was done by questionnaire method and calculated by SPSS Statistics 21. The result of the study indicated that there is no difference intention between male and female students towards whistleblowing intention. The current study was done in Kenya and used correlational research design thus bridging the methodological gap.

Table 2.1

Summary of Empirical Literature Review

Author	Title / Objectives	Findings	Research Gap
Amalia (2019)	The effect of gender, giving reward and legal protection towards intention to do whistleblowing (student perception).	Calculated by SPSS Statistics 21. The result of this study showed that reward, and legal protection has a positive effect towards whistleblowing intention. Whistleblowing intention was gender neutral	There exists a methodological gap where the current study will use correlation analysis and multiple linear regression as inferential statistics to bridge. The study used a sample of 100 students in one university in Indonesia, the current study will expand to use employees in all public universities in Kenya and will sample 395 respondents.
Otchere, O. A. S., Owusu, G. M. Y., & Bekoe, R. A. (2022)	Determinants of whistleblowing intentions of accountants: a middle range theoretical perspective	Organizational support triggers whistle blowing Female gender and aged persons are likely to whistle blow	Used threat of retaliation as a moderator while the current study will use organizational support as a moderator. Partial Least Square – Structural Equation Modelling Technique was used while the current study will use correlation analysis and multiple linear regression as inferential statistics
Pratolo, S., Sadjiman, V. P., & Sofyani, H. (2020)	Determinants of Whistleblowing Intention of Employees in Universities: Evidence from Indonesia	Perceived personal costs have a negative effect on whistleblowing intention while perceived fraud seriousness and attitude have a positive effect on	Limited scope in Indonesia where only two universities were studied. The current study seeks to widen the scope in Kenya by taking into account all public universities and introducing a moderator.

		whistleblowing intention.	
Suyatno, B. (2018)	Predictors of Employees' Intention to Whistle blow using Theory of Planned Behaviour: A Case Study of an Indonesian Government Department	The decision to disclose bribery was complicated and strongly moderated by perceived behavioral controls of organization's positive image, negative image, and incentive as well as cultural norms	The study was a case study while the current study is a survey of all public universities in Kenya. The study moderated whistleblowing intention by perceived organization's positive image, negative image, and incentive as well as cultural norms while the current study seeks to use organizational support as a moderator.
Bernawati, Y., & Napitupulu, G. B. (2018)	The Effect of Organizational, Individual, and Demographic Factors on The Whistleblowing Intention	That organizational, individual, and demographic factors simultaneously had a significant effect on whistleblowing intention while partially, organizational commitment, personal cost, and demographic factors had a significant effect on the whistleblowing intention.	Used saturated sampling technique where all members of the population are used as samples. The current study will use purposive sampling
Chang, Y., Wilding, M., & Shin, M. C. (2017).	Determinants of whistle blowing intention: evidence from the South Korean government.	Attitude and organizational support had a significant positive effect on whistle-blowing intention	The current study will focus on the relationship between Personal dynamics, organizational support and whistleblowing intentions targeting employees in public universities in Kenya.
Yudha, D. D. G., & Rizal, M. (2018)	Gender, religiosity, positive mood and whistleblowing intention.	There exists a relationship between gender and whistleblowing and positive mood moderates the relationship between gender, religiosity and whistleblowing.	The study was moderated by positive mood and looked at gender religiosity and whistleblowing. The current study will be moderated by organizational support

Yuswono & Hartijasti (2018)	Employees' Whistleblowing Intention in Public Sector: The Role of Perceived Organizational Support as Moderating Variable	Organizational support significantly affected whistleblowing intentions in the public sector	Used hierarchical regression analysis while the current study will use. The study was done in the Indonesian public sector using purposive sampling of 286 respondents. The current study will be done in public universities in Kenya using simple random sampling targeting 395 employees in public universities
Dewi, H. R., Mahmudi, M., & Aini, N. N. (2023)	Internal Whistleblowing Intentions Among Indonesian Civil Servants.	Professional commitment, organizational culture, leadership style, and reward had a positive and significant effect on internal whistleblowing intentions.	The study targeted Indonesian civil servants while the current study targets Kenyan public universities employees. The current study is specific to Personal dynamics, organizational support and whistleblowing intentions while the reviewed study looked at internal whistleblowing intentions.
Shonhadji (2021)	Determinant of Whistleblowing Intentions in the Case of Bank Fraud in Indonesia	Professional commitment, moral courage, and idealism have a significant effect on the intention to do whistleblowing. Altruistic values do not affect the intention to do whistleblowing.	Target population was national private banks employees in Indonesia while the current study targets employees of public universities in Kenya. Used path analysis test with the WarpPLS program for data analysis while the current study used R Statistical software (Version 4.3.2).
Prysmakova &Evans (2020)	**Whistleblowing Motivation and Gender: Vignette-Based Study in a Local Government**	Females are more likely to report wrongdoings than males	Target population was 799 employees from a local government in Poland. The study used Constant-Variable-Value vignette (CVVV). The current study targets 395 employees in public universities in Kenya
Tilton (2017):	**Women and Whistleblowing**	That there are no gender differences in whistleblowing intentions	Target population was 235 participants in Columbia. Current study will focus on

			Kenyan context and targeting 395 employees.
Martadinata,Pasek, & Wahyuni, (2023)	**External Whistleblowing Intentions in Accounting Students: An Overview based on Relativism and Gender**	The results of this study showed that there was no significant difference in whistleblowing intentions between males and females and gender was not a moderator	This study used a quantitative design through a survey approach, with a sample of 112 undergraduate accounting students. The current study used 395 employees and the study was both qualitative and quantitative.
Ceva & Bocchiola, (2020)	**Understanding whistleblowing in Practice: Experiences in Nertherlands**	Individuals with strong sense of altruism are more likely to engage in whistleblowing	The study was qualitative and used in depth interviews for 20 participants. The current research was both qualitative and quantitative and used questionnaires and 395 respondents
Wijayanti, Senjani, & Farah (2023)	**The role of Machiavellian personality, altruistic personality, religiosity, whistleblowing system, and accounting firm size in mitigating fraud intention**	Altruism is linked with is higher levels of whistleblowing	Data was gathered using a questionnaire survey involving 291 accountant from Indonesia. This study used quantitative research with SMART PLS 3.3 .3 The current study was both qualitative and quantitative and used employees in public universities in Kenya
Su'un, Hajering, & Muslim, (2020)	**Professional Commitment and Locus of Control toward Intensity in Whistleblowing through Ethical Sensitivity**	Individuals who prioritize honesty, integrity, and a commitment to ethical standards are more likely to blow the whistle when they encounter wrongdoing	The data was obtained from 4 public accounting firms in Makassar in Indonesia. This study was census and used questionnaires to 31 respondents and to test hypotheses using PLS (partial least square). The current study was sampling of 395 employees in public universities in Kenya.

Vian, Agnew, & McInnes, (2022)	Whistleblowing as an anti-corruption strategy in health and pharmaceutical organizations in low- and middle-income countries	An ethical organizational culture that values transparency, accountability, and open communication is more likely to encourage whistleblowing	The data was obtained from 216 respondents from pharmaceutical firms who were given questionnaires participated through purposive sampling Indonesia. The current study use simple random sampling and targeted 395 employees from public universities.
Abd Manaf (2022).	**Analysis on the factors that influence students' perception towards whistleblowing intentions**	Attitudes towards behaviour (ATB) have a positive influence on student intentions to blow the whistle.	The data was obtained from 300 students from Faculty of Business through purposive sampling in Indonesia. The current study used simple random sampling and targeted 395 staff from public universities
Utami, Mimba, Rasmini, & Widanaputra, (2018)	**The Effect of Attitude toward the Behavior, Subjective Norm and Perceived Behavioral Control on Whistleblowing Intention in Indonesia.**	Attitude towards behavior has no effect on whistleblowing intentions among Government Internal Control Staffs	The data was obtained from 49 Government Internal Control staffs using purposive sampling in Indonesia. The current study used simple random sampling and targeted 395 staff from public universities
Bogdanovic, (2016)	Attitude of Management Students towards Whistleblowing: Evidence from Croatia.	That a positive attitude leads to higher whistleblowing intentions among management students	The data was obtained from 121 Master of Business Administration students using purposive sampling. The current study used simple random sampling and targeted 395 staff from public universities

Nurhidayat & Kusumasari (2018)	**Strengthening the effectiveness of whistleblowing system: A study for the implementation of anti-corruption policy in Indonesia**	Adequate protection in terms of policy, legal protection and organizational structure increases whistleblowing intentions	The research made extensive use of secondary data and also analysed cases of some experienced whistleblowers in Indonesia. The current study utilized primary data in Kenyan context
Alleyne (2016)	**The influence of organizational commitment and corporate ethical values on non-public accountants' whistle-blowing intentions in Barbados**	Organizational support significantly influences whistleblowing intentions by increasing the likelihood of whistleblowing	The data was obtained from 296 non-public accountants using self-administered questionnaires and purposive sampling. The current study used simple random sampling and targeted 395 staff from public universities in Kenya
Clyde, Hanifah, & Muchlish, (2022)	**The moderating effect of organizational commitment in the relationship between professional commitment, locus of control, and professionalism on whistleblowing intentions**	Professional commitment, locus of control and professionalism have a positive significant relationship toward whistleblowing intentions while organizational commitment moderates the relationship between professional commitment, locus of control, and professionalism.	The study was quantitative and obtained data from 87 government supervisors using purposive sampling. The current study used simple random sampling and targeted 395 staff from public universities in Kenya

CHAPTER THREE

RESEARCH METHODOLOGY

3.1. Introduction

This chapter discusses the strategy that was used in data collection, analysis, interpretation, and presentation. It comprises of research design, target population, sample and sampling procedures, data collection instruments including its validity and reliability, data collection procedures, pilot testing, data analysis and ethical consideration.

3.2. Research Design

A research philosophy is a set of principles for gathering, evaluating, and using information about a phenomenon (Saunders, Lewis & Thornhill, 2012). It can be divided into three groups based on their focus on the origin, nature, and development of knowledge: pragmatism, positivism, and realism or interpretivism. This study adopted a positivism research philosophy. This philosophy holds that truthful knowledge can only be obtained through observation and measurement. In this philosophy, the researcher's role is to do collection and interpretation of data in such a manner that the objectives of the study would be achieved. In other words, the researcher undertakes the role of an analyst and therefore distances himself from the study (Saunders, Lewis & Thornhill, 2012). The findings from studies that have adopted this research philosophy are always quantifiable and explanatory.

Gray (2019) defines research design as the structure, plan and strategies that a researcher employs while doing an investigation in order to achieve the required answers to the research questions. This study adopted a correlational research and cross-sectional research designs. Correlational design shows the relationships between variables which allows prediction of future events from present knowledge (Stangor, 2011). The advantage

of using this design is that it makes it possible to test the expected relationships existing between the variables being studied and thus facilitating predictions. Cross-sectional survey research design benefits from quantitative based on its ability to collect data at a snapshot of time (Creswell & Creswell, 2017) which was appropriate for the study.

In addition to testing the hypothesis, the research also used correlation analysis and multiple linear regression as inferential statistics (Saunders, Lewis, & Thornhill, 2012). Since it employs a quantitative technique to investigate the moderating role of organizational support in the link between individual characteristics and whistleblowing intentions, this was suitable.

3.3. Location of Study

The study was conducted in thirty (30) chartered public universities in Kenya as per the CUE report of 2019/2020. The universities were distributed in twenty four (24) out of the forty seven (47) counties in Kenya. Nairobi City County had the largest number of universities hosting five (5) of them while majority of the counties had one university. In terms of Population University of Nairobi had the largest number with a population of over four thousand six hundred and twenty six (4,626) of employees while Jaramogi Oginga Odinga had the lowest number with only one hundred and forty one (141) employees. This comprised of a total of thirty thousand eight hundred and eighteen (30,818) employees comprising of both teaching and non-teaching staff.

3.4. Target Population

A research population is a well-defined collection of individuals or objects known to have similar characteristics (Butler-Kisber, 2018). The study targeted the thirty thousand eight

hundred and eighteen (30,818) employees comprising both teaching and non-teaching staff. The sampling frame comprised of all the staff working in the thirty (30) public universities in Kenya (CUE 2019/2020) as summarized in Table 3.1

Table 3.1

Target Population

S/N	Public Chartered Universities	Population
1.	Chuka University	703
2.	Dedan Kimathi University of Technology	251
3.	Egerton University	1821
4.	Garissa University	254
5.	Jaramogi Oginga Odinga University of Science and Technology	141
6.	Jomo Kenyatta University of Agriculture and Technology	2601
7.	Karatina University	373
8.	Kenyatta University	3126
9.	Kibabii University	352
10.	Kirinyaga University	404
11.	Kisii University	1751
12.	Laikipia University	561
13.	Maasai Mara University	740
14.	Maseno University	1703
15.	Machakos University	701
16.	Masinde Muliro University of Science and Technology (MMUST)	951
17.	Meru University of Science and Technology	432
18.	Moi University	2783
19.	Multimedia University of Kenya	384
20.	Murang'a University of Technology	402
21.	Pwani University	427
22.	Rongo University	458
23.	South Eastern Kenya University	561
24.	Taita Taveta University	406
25.	The Co-operative University of Kenya	467
26.	Technical University of Mombasa	506
27.	Technical University of Kenya	1023
28.	University of Eldoret	1503
29.	University of Embu	407
30.	University of Nairobi	4626
	Total	**30,818**

Source: CUE 2019/2020

3.5. Sample Size and Sampling Procedure

By creating a sampling frame that lists all the population units that were utilized to get the sample, Asiamah, Mensah, and Oteng-Abayie (2017) highlight the significance of choosing a representative sample.

Yamane formula was used to determine the sample (Thompson & Lange, 2011) and given by;

$$n = \frac{N}{1 + N(e)^2}$$

Where; n = the sample size, N = the population size, ε= the acceptance sampling error

= 1 +30,818 (.05)^2 = 1+77.045   = 30,818/79.4325 =394.5 rounded off to 395

From the target population of 30,818 respondents, the researcher used proportionate sampling to select 395 respondents from the (thirty) 30 public universities as summarized in Table 3.2.

Sampling techniques can be broadly divided into two types consisting of random sampling, and non-random sampling (Creswell, 2014). The study employed a simple random method to identify the respondents who took part in the study from all the thirty (30) public universities in Kenya. This method was chosen because it gave the respondents same chances of being selected given that the population was large.

Table 3.2

Sample Size

S/N	Public Chartered Universities	Population	Sample
1.	Chuka University	703	9
2.	Dedan Kimathi University of Technology	251	3
3.	Egerton University	1821	23
4.	Garissa University	254	3
5.	Jaramogi Oginga Odinga University of Science and Technology	141	2
6.	Jomo Kenyatta University of Agriculture and Technology	2601	33
7.	Karatina University	373	5
8.	Kenyatta University	3126	39
9.	Kibabii University	352	4
10.	Kirinyaga University	404	5
11.	Kisii University	1751	23
12.	Laikipia University	561	7
13.	Maasai Mara University	740	9
14.	Maseno University	1703	22
15.	Machakos University	701	8
16.	Masinde Muliro University of Science and Technology (MMUST)	951	12
17.	Meru University of Science and Technology	432	5
18.	Moi University	2783	35
19.	Multimedia University of Kenya	384	5
20.	Murang'a University of Technology	402	5
21.	Pwani University	427	5
22.	Rongo University	458	6
23.	South Eastern Kenya University	561	7
24.	Taita Taveta University	406	5
25.	The Co-operative University of Kenya	467	5
26.	Technical University of Mombasa	506	6
27.	Technical University of Kenya	1023	13
28.	University of Eldoret	1503	19
29.	University of Embu	407	4
30.	University of Nairobi	4626	58
	Total	**30,818**	**395**

3.6. Data Collection Instruments

The research made use of use of primary data. To gather primary data, the researcher employed questionnaires as a method. According to Taherdoost (2016), a questionnaire can be structured, consisting of straightforward questions to gather factual data, or indirect, or semi-structured, giving the researcher greater freedom to pose questions in an indirect way or probe for replies. The questionnaire was broken down into part A, which sought to collect basic information, section B, which asked about personal variables, section C, which targeted organizational support, and section D, which sought intentions to report wrongdoing.

3.6.1 Validity of Instrument

Validity refers to the suitability of the instrument to reveal what it is expected to measure. The validity of data, according to Kabir (2016), is defined as the level of measurement of the intended parameters by the research instrument. The exactness and significance of the conclusions is based on the outcomes of study. There are three validity types that is content validity, construct validity and criterion validity. By establishing explicit terminology, the sampling domain of the particular content that the questions are assumed to reflect, and finally assessing the quality of the content, content validity was attained. Additionally, experts were given the research tool to analyze each questionnaire item. Supervisors evaluated the criterion validity using the face value approach, where each questionnaire item assessed the goal and conceptual framework

3.6.2 Reliability of the Instrument

The extent to which a research tool produces consistent results following repeated administration is known as its reliability (Creswell & Creswell, 2017). The dependability

of this study's research questionnaires was tested while they were being administered to a sample of thirty (30) university employees. The degree of dependability of the instruments was next evaluated using the Cronbach Alpha coefficient. The R Statistical Package was used to enter the acquired questionnaire data and to calculate Cronbach Alpha.

The instruments' reliability was tested by carrying out a pilot study. Pilot study is a preliminary study conducted on a small scale by a sample of respondents to ascertain the feasibility of the survey tool and the large scale study (Bell, Bryman, & Harley, 2018). This study used University of Kabianga as a pilot to test for the data collection instrument. The institution had similar characteristics with the other Universities. Questionnaires were randomly administered to forty (40) employees at the University of Kabianga. The choice of the forty (40) respondents was informed by Connelly (2008) who recommends 10% of the study sample to constitute a pilot sample. However, the university was excluded in the research. Pilot test is important since the researchers can test the reliability of the instruments of research adopted before the actual research (Jordans, Luitel, Pokhrel & Patel, 2016). Their responses were then evaluated for data accuracy to help remove the vagueness that characterized the tool. After receiving and analyzing the results, improvements were achieved based on need. Upon completion, the entire data collection processes was rolled out.

Data from the pilot study were analysed using Cronbach's Alpha coefficient, mathematically expressed as shown in the following below equation. Adjustments were made where necessary on the questionnaire to increase its reliability.

$$\alpha = \frac{N\bar{c}}{\bar{v} + (n-1)\bar{c}}$$

Where α is the Cronbach's Alpha coefficient, $\bar{c}$ is the average inter-item covariance among the items, $\bar{v}$ is the average variance and N is equal to the number of items/observations. The reliability of the tool was determined by the use of the Cronbach's Alpha coefficient. A coefficient of more than 0.7 was found in all the study variables which showed that the data collection instruments were reliable. After calculating the Cronbach's Alpha coefficient for this study, the reliability coefficient results are as shown in table 3.3 for the Questionnaire.

Table 3.3

Cronbach's Alpha reliability coefficients of variables

Variables	No. of items	Cronbach's Alpha
Gender	7	0.88
Altruism	6	0.83
Ethical values	15	0.87
Attitude	11	0.80
Organizational support	10	0.93
Whistle blowing intentions	8	0.82
Average Value		0.85

Table 3.3 indicates the Cronbach's alpha coefficient of the six variables studied namely; gender, altruism, ethical values, attitude, organizational support and whistleblowing intentions. The questionnaire indicators based on the study items indicated that all the study variables were generally reliable as shown by a reliability score of above 0.8.

3.7 Data Collection Procedure

A letter of introduction from University of Kabianga was obtained by the researcher before data collection, and it was submitted to the National Commission for Science, Technology and Innovation (NACOSTI) in order to obtain a research permit. Questionnaires were administered to respondents within Nairobi and Kiambu counties with the help of a research assistant while google forms were send to the respondents in other universities.

3.8 Data Analysis and Presentation

R Statistical software was used to code, categorize, tabulate, and model the data obtained (version 4.3.2). R statistical software cleans data by formatting data frame column names, isolating duplicate, empty and partially duplicate records and constant data. To classify the responses into different groups, data was coded and both descriptive and inferential analysis was used. Upon receipt of the filled questionnaires, the initial screening of data begun by sorting, coding, and cleaning. Incomplete data sources were discarded. The other pieces were then be numbered and coded using a coding frame ready for entry and analysis. For the determination and description of elements of independent variables, descriptive statistics was used for the dependent variable.

 The R software was also used to obtain descriptive statistics including mean, standard deviation, and frequency percentage make up descriptive statistics. Altruism was measured as a composite variable consisting of questions that show one's unselfish concern for others. Ethical values were measured as a composite variable consisting of questions that show a set of moral principles that apply to public universities. Attitude was measured as a composite variable consisting of questions that exhibited psychological tendencies and

expressed by people with some degree of favor for whistle blowing. Organizational support was taken as a composite variable obtained from questions that showed the efforts that public universities have put in place to motivate their employees to expose any wrongdoing or unethical behavior. A score was given for each question representing each attribute i.e altruism, ethical values, attitude and organizational support and were aggregated to obtain a continuous scale of each of the attributes. During the scoring those who answered "Strongly agree" for a specific question were given a score of 5, "Agree"- 4, "Neutral"- 3, "Disagree" – 2, "Strongly disagree" – 1. At the aggregation stage, higher scores implied higher levels of the attribute and lower scores implied lower levels of the attribute. This resulted in continuous predictor variables.

A statistical technique called multiple regression analysis was used to examine the connection between a dependent variable and one or more independent variables (Hair, 2014) and to test the hypothesis. The link between the variables as well as their relative strengths were shown by the multiple linear regression model. Tables and bar graphs from the descriptive and inferential statistics were used to display the results. Type 1 error, which is the probability of rejecting a true null hypothesis, was controlled by setting a lower significance level (0.05). Type II error, which is the probability of failing to reject a false null hypothesis, was done by conducting a priori power analysis to determine the appropriate sample size required to achieve 80% power.

3.8.1 Simple linear regression models

Simple linear regression analysis was used because of its ability to test effect of independent variable on dependent variable. The 5% significance level and also the measure of the coefficient of determination (R^2) individually on the dependent variable

was used. Therefore, the four simple regression models representing the relationship between gender, altruism, ethical values and attitude on whistleblowing intentions were as follows;

$$Y = \beta_0 + \beta_1 X_1 + e \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots (3.1)$$

$$Y = \beta_0 + \beta_2 X_2 + e \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots (3.2)$$

$$Y = \beta_0 + \beta_3 X_3 + e \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots (3.3)$$

$$Y = \beta_0 + \beta_4 X_4 + e \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots (3.4)$$

Where

Y: Whistleblowing intentions

β_0 = Constant,

$\beta_1, \beta_2, \beta_3, \beta_4$ = Beta coefficient of $X_1, X_2, X_3,$ and X_4, respectively,

X_1: Gender, X_2: Altruism, X_3: Ethical values, X4: attitude

3.8.2 Multiple linear regression model

The study adopted multiple linear regression model in formulating the weighted effect of organizational support on whistleblowing intentions. This provided individual effect of gender, altruism, ethical values and attitude. In order to form a weighted mean that represented organizational support (X) a multiple regression model $\beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4$ was used. This implies that weighted mean as presented by Sharma (1996), is given by $X = w_1 X_1 + w_2 X_2 + \dots + w_j X_j$, in which w_j was estimated by β_i in the regression

model. This allowed the study to provide the overall weight effect of gender, altruism, ethical values and attitude as presented below.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots \ (3.5)$$

3.8.3 Moderated Linear Regression Model Multiple

Moderated multiple linear regression model was adopted in testing direct relationship between personal dynamics (X) on whistleblowing intentions (Y). However, the moderated multiple linear equation was adopted to determine the effect of interaction between personal dynamics (X) and Organizational support (M) on whistleblowing intentions. The study evaluated the R^2 change between the two equations if it was significant in order to test if there was a significant change before introduction of organizational support and after moderation on the relationship between personal dynamics and whistleblowing intentions. The moderated multiple regression model is;

$$Y = \beta_0 + \beta_1 X_1 M + \beta_2 X_2 M + \beta_3 X_3 M + \beta_4 X_4 M + \varepsilon \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots \ (3.6)$$

Where;

Y: Whistleblowing intentions

X_1: Gender, X_2: Altruism, X_3: Ethical values, X4: attitude

M is moderator

ε -represents an error term indicating the model's unexplained variation

The regression model demonstrated the relationship between the independent and dependent variables.

3.9 Diagnostic Tests

Diagnostic tests were done in order to adopt of multiple linear regression model. The model must achieve normality, linearity, homoscedasticity, with no autocorrelation nor multi-collinearity (Hair, 2014).

3.9.1 Normality Assumption

This is based on the characteristics of the normal distribution and informs the researcher of the expected results (Keith, 2006). The normality of data distribution for various variables was assessed using the Kolmogorov-Smirnov and Shapiro-Wilk tests. The results are summarized in the Table 3.4

Table 3.4

Normality Test

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Gender	.163	363	.064	.974	363	0.068
Altruism	.254	363	.311	.868	363	0.120
Ethical value	.201	363	.084	.850	363	0.167
Attitude	.167	363	.093	.907	363	0.623
Org. support	.203	363	.278	.801	363	0.071

For each variable, both tests were conducted to evaluate normality. In the Kolmogorov-Smirnov test, a p-value greater than the significance level (typically 0.05) suggests that the data follows a normal distribution. Similarly, in the Shapiro-Wilk test, a p-value greater than 0.05 indicates normality. Models for gender exhibited a Kolmogorov-Smirnov statistic of 0.163 with a corresponding p-value of 0.164, indicating no significant departure from normality. The Shapiro-Wilk test yielded a p-value of 0.974, also suggesting no significant deviation from normality. Altruism, Ethical Value, Attitude, and Organizational support models all showed Kolmogorov-Smirnov and Shapiro-Wilk statistics and p-values that suggest no significant departure from normality.

All variables can be considered approximately normally distributed, as indicated by the Kolmogorov-Smirnov and Shapiro-Wilk tests, facilitating subsequent statistical analyses

3.9.2 Linearity

Multiple regression was used to establish linearity and it estimated the relationship between dependent and independent variables (Osborne &Waters, 2002) where the link was linear.

Violations of linearity may be detected using ANOVA and assessing the F values with the decision rule based on p-values less than 0.05. The analysis of variance (ANOVA) test was conducted to assess the linearity of the relationships between whistleblowing intentions and various predictor variables. The results are summarized in the Table 3.5

Table 3.5

Test for linearity

Variable	F- value	P-value
Whistleblowing intent*gender	57.7	0.011
Whistleblowing intent*altruism	90.0	0.002
Whistleblowing intent*ethical values	115.8	0.019
Whistleblowing intent*attitude	101.4	0.001
Whistleblowing intent*organizational support	407.2	< 0.001

3.9.3 Homoscedasticity

The homoscedasticity assumption denotes that the variance of errors is the same for all levels of the independent variables (Osborne & Waters, 2002). This indicates that the research proceeds on the assumption that mistakes are uniformly distributed among the variables (Keith, 2006). Levene's test is used for checking for homoscedasticity and the p values should be greater than 0.05.

Table 3.6 presents the results of tests for heteroscedasticity in the regression models.

Table 3.6

Test for heteroscedasticity

Variable	Levene Statistic	Degrees of freedom	Sig.
Gender	23.032	360	.093
Altruism	14.241	360	.073
Attitude	20.48	360	.178
Ethical values	7.297	360	.635
Organization support	33.012	360	.364

Overall, the findings suggest that the assumption of homoscedasticity, where the variance of the errors or residuals is constant across levels of the independent variables, is met for the regression model involving the examined variables.

3.9.4 Multicollinearity

When several independent variables show a strong correlation with each other or when one independent variable is a nearly linear combination of other independent variables, this phenomenon is known as multicollinearity (Keith, 2006). Collinearity diagnostics, a feature of statistical software packages like R, quantifies the extent to which one variable is independent of other independent variables. The diagnosis was made using tolerance and VIF statistics (Keith, 2006). For multicollinearity, VIF values of not greater than 1 were used to determine variables that exhibited multicollinearity. From the Table 3.7, all VIF values are less than one indicating absence of collinearity.

Table 3.7

Autocorrelations tests

Model	VIF	Recommendation
Gender	0.023	No autocorrelation
Altruism	0.134	No autocorrelation
Attitude	0.691	No autocorrelation
Ethical values	0.402	No autocorrelation
Organizational support	0.754	No autocorrelation

Autocorrelation Test

The Durbin-Watson test was used to assess autocorrelation in the regression models involving whistleblowing intentions and various predictor variables. The results are summarized in Table 3.8

Table 3.8

Durbin Watson test for autocorrelation

Variable		Durbin Watson Coefficient	Decision Rule	Recommendation
Whistleblowing *gender	intent	2.327	1.5<d<2.5	No Auto-Correlation
Whistleblowing *altruism	intent	1.421	1.5<d<2.5	No Auto-Correlation
Whistleblowing *ethical values	intent	1.833	1.5<d<2.5	No Auto-Correlation
Whistleblowing *attitude	intent	2.213	1.5<d<2.5	No Auto-Correlation
Whistleblowing *org support	intent	2.012	1.5<d<2.5	No Auto-Correlation

For each variable, the Durbin-Watson coefficient was calculated. The decision rule suggests that if the coefficient falls within the range of 1.5 to 2.5, it indicates no significant autocorrelation in the residuals. Based on the results, the Durbin-Watson coefficients for all variables fall within the specified range, indicating no significant autocorrelation in the residuals. Therefore, the regression models involving whistleblowing intentions and the examined predictor variables do not exhibit autocorrelation, suggesting that the assumptions of the regression analysis are met. These findings provide assurance regarding the reliability of the regression results and the validity of the conclusions drawn from the analysis.

In an effort to control type I errors, the researchers reduced the level of statistical significance set for testing the hypotheses. The levels that are mostly used are $P<0.01$ and $P<0.05$ (Nachmias and Nachmias, 2004). The hypotheses tested by the researcher were done using $p<0.05$ which is within the threshold of the conventional significance levels to ensure that the probability of committing type I error was lowered and that practical decisions made out of the recommendations of the tested hypotheses stand a relative low chance of being deceptive. Zikmund (2003) suggested that the type II errors can be addressed through the sample size by ensuring that it is relatively large. To address the risk of type II error this study obtained data from a sample of 395 respondents.

3.10 Ethical Considerations

By initially requesting permission from the University of Kabianga, NACOSTI, and other public universities to do research, the researcher maintained the ethical norms of research. The respondents' research information was held in the strictest confidence and used solely

for academic study. By excluding names from the research or putting them out of context,

the anonymity of respondents was preserved.

CHAPTER FOUR

RESULTS AND DISCUSSION

4.1. Overview

This chapter presents study results, interpretation and discussion of the study on personal dynamics, organizational support and whistleblowing intentions among employees in public universities in Kenya. The results are based on the five objectives of the study which were to determine the relationship between gender, altruism, ethical values, attitude and the moderating effect of organization support on the stated variables. Tables showing summary of statistics from analysis and test of hypotheses are presented and the subsequent interpretation of results given. Descriptive statistics were used to determine the basic features of data while inferential statistics were used to draw inference about the variables under study.

4.2. Purpose of the study

The purpose of this study was to determine the relationship between selected Personal dynamics, organizational support and whistleblowing intentions among employees in public Universities in Kenya.

4.3. Response rate

Study questionnaire was sent to 395 university employees and all of them responded which is equivalent to 100% response rate with males making up 54.68% while females were 45.32%. Booker, Austin, & Balasubramanian, (2021) indicates that a response rate of 80% and above is acceptable in research (Table 4.1).

Table 4.1

Response Rate

Responses	Number	Percentage
Males	216	54.68
Females	179	45.32
Total (N)	**395**	**100.0**

4.4 Demographic Data

This section outlines the socio-demographic composition of the study population, shedding light on key characteristics that provide essential context for the study. These characteristics include age, education level, employment category, employment years, and gender.

Table 4.2

Age of the Respondents

Age bracket in years	Frequency	Percentage
18-30	25	6.3
31-40	132	33.5
41-50	173	43.6
Over 50	65	16.6
Total	**395**	**100**

The age distribution of the study population exhibited diversity with 43.6% of participants falling within the 41-50 years age group, and thus highlighting a substantial middle-aged

segment (Table 4.2). Additionally, 33.5% were aged between 31-40 years. At the same time, 16.6% were above 50 years, and 6.8% fell between the 18-30 years age bracket. The high prevalence of participants aged 41-50 years and the substantial representation of those aged 31-40 years suggests a mature cohort with varied life experiences.

Table 4.3

Level of Education of the Respondents

Qualification	Frequency	Percentage
"O" or "A" level	4	1.3
Certificate	12	2.8
Diploma	62	15.6
Bachelor's Degree	114	29.0
Master's Degree	115	29.2
PhD Degree	88	22.2
Total	**395**	**100**

Participants' educational qualifications varied, with Master's degrees constituting (29.2%), Bachelor's degrees (29.0%), 22.2% of participants were PhD degrees holders reflecting a highly educated cohort. Certificate (2.8%), diploma (15.6%), and "O" or "A" levels (1.3%) making up the remaining qualifications. The high occurrence of advanced degrees, particularly Master's and PhDs, indicates that university employees are highly educated and this potentially influences perspectives and decision-making.

Table 4.4

Number of years in the University

Number of years	Frequency	Percentage
0-1 year	15	4.0%
2-3 years	26	6.5%
3-5 years	43	10.6%
5-10 years	146	37.0%
Over 10 years	165	41.8%
Total	**395**	**100.0**

The participants' employment duration varied, with 41.8% having more than a decade of experience, and 37.0% having worked between 5-10 years. A smaller proportion, 10.6%, fell within the 3-5 years bracket, while 6.5% had 2-3 years of experience. The remaining 4.0% had served for less than one (1) year.

Table 4.5

Employment Category

Category	Frequency	Percentage
Teaching	121	30.7
Non-Teaching	242	61.2
Management	32	8.1
Total	**395**	**100**

The study population encompassed diverse employment categories. Notably, 61.2% were categorized as non-teaching staff. Academic staff (Teaching) constituted (30.7%) and the remaining (8.1%) constituted management category. The dominance of participants in the non-teaching employment category reflects the broad representation of various occupational sectors.

4.5. Descriptive statistics

This section provides descriptive analysis of the variables gender, altruism, attitude and ethical values in whistle blowing. Descriptive statistics summarizes key characteristics of these variables.

4.5.1: Gender differences in whistleblowing intentions among employees in public universities in Kenya.

This section provides results of gender differences in whistleblowing intentions among participants in public universities and seeks to address the hypothesis that there is no statistically significant relationship between gender and whistleblowing intentions among employees in public universities.

Table 4.6 includes various statements related to whistleblowing and the responses from both female and male participants.

Table 4.6

Gender differences in whistleblowing intentions

Gender indicators	Gender	N	Min	Max	Mean	Std. Dev.
I will report a wrongdoing if the method of reporting is anonymous	F	179	2.00	5.00	4.26	0.935
	M	216	2.00	5.00	4.34	0.915
I will consider the reactions from family and peers before I report a wrongdoing	F	179	2.00	5.00	3.44	0.959
	M	216	2.00	5.00	3.18	1.09
I will consider reactions from family before I report a wrongdoing	F	179	1.00	5.00	2.88	1.04
	M	216	2.00	5.00	3.25	1.10
I will report the wrong doing even if the perpetrator is my relative	F	179	1.00	5.00	2.67	0.981
	M	216	2.00	5.00	2.82	1.06
I will report a wrongdoing even if I am not rewarded or protected by the University	F	179	1.00	5.00	3.02	1.20
	M	216	2.00	5.00	3.06	1.23
I will report the wrongdoing even if the perpetrator is likely to lose the job	F	179	2.00	5.00	3.56	0.855
	M	216	2.00	5.00	3.46	0.922
Aggregate Score	F				**3.30**	**0.995**
	M				**3.04**	**1.05**

The first statement addressed the willingness to report a wrongdoing if the method of reporting was anonymous. The results showed that 54% of males either "Strongly Agree" or "Agree" with this statement, while only 41.2% of females expressed the same intention. Participants were also asked whether they would consider reactions from peers before

reporting a wrongdoing. The findings revealed that 68.6% of females agreed or strongly agreed with considering peer reactions, compared to 55.1% of males.

For the scenario involving consideration of family reactions before reporting wrongdoing, 26.1% of females agreed, whereas 36.9% of males agreed. When asked if they would report a wrongdoing even if the perpetrator is known, both genders exhibited similar intentions. This indicates that gender does not strongly influence the decision to report when the wrongdoer is identifiable.

One of the most striking gender-based differences emerged in the context of reporting even if the perpetrator may lose their job. The results showed that 66.7% of females agreed with this statement, while only 49.2% of males did so.

4.5.2 Altruism and whistleblowing intentions among employees in public universities in Kenya

This section presents a summary of the key findings on the altruistic tendencies of university employees and their implications for workplace whistleblowing intentions.

The tool used for measuring altruism showed good internal consistency with a Cronbach's alpha value of 0.92. As seen in Table 4.7, most respondents (88.6%) expressed sympathy for people who are less fortunate than they are. A significant portion (88.6%) either agreed or strongly agreed with the statement, indicating a prevalent sense of empathy and concern for the less fortunate among university employees. The findings also revealed that a substantial proportion of university employees (88.4%) were willing to blow the whistle and report a wrongdoing if it concerned the well-being of others. This suggests that a strong ethical orientation exists among employees, with a focus on ensuring the welfare of their

colleagues and peers. A minority of respondents (43.2%) indicated that it wouldn't bother them to harm someone they didn't like. However, it is essential to note that a majority (52.7%) disagreed with this statement to some degree, suggesting that most employees do have reservations about causing harm, even to those they dislike. In addition, a significant portion of employees (78.5%) expressed a willingness to put themselves at risk if it would benefit the organization and other people. This finding demonstrates a strong commitment to the collective well-being and success of the institution.

A substantial majority of respondents (63.4%) also stated that they would report any wrongdoing, even if they were not offered any incentives (Table 4.7). This indicates a high level of ethical responsibility and integrity among university employees.

Table 4.7

Statements of altruism among university employees

Altruism indicators	N	Min	Max	Mean	Std. Dev.
I have sympathy for people who are less fortunate than I am.	395	2.00	5.00	4.09	0.780
Concern for the well-being of others makes me willing to whistle blow and report a wrong	395	2.00	5.00	4.05	0.731
It wouldn't bother me to harm someone I didn't like.	395	1.00	5.00	2.74	1.29
I don't mind putting myself at risk if it will benefit the organization and other people	395	1.00	5.00	2.98	1.09
I will report any wrongdoing even if I am not offered any incentive	395	2.00	5.00	3.44	1.15
I will always protect the vulnerable and the disadvantaged groups even if it can cost my job.	395	2.00	5.00	3.48	0.925
Aggregate Score				**3.46**	**0.995**

4.5.3 Ethical values and whistleblowing intentions among employees in public universities.

Table 4.8 presents responses from university employees concerning their ethical values and behaviors. The table provides insights into their ethical commitment and attitudes towards various aspects of ethics in the workplace. The tool that was used to measure ethical commitment of employees showed excellent internal consistency with alpha Cronchba's value being at 0.95. From the analysis, a significant majority of respondents (98.4%) either agreed or strongly agreed that they conducted their personal lives in an ethical manner. This indicates a high level of personal ethical integrity among university employees. A notable 92.4% of employees agreed or strongly agreed that success is not solely defined by results but also by the ethical means through which it is achieved. This suggests a strong belief in the importance of ethical conduct in the pursuit of success. In addition, a substantial majority (87.1%) agreed or strongly agreed that they would listen to what others have to say. This demonstrates a willingness to consider diverse perspectives, a vital aspect of ethical decision-making. A significant proportion (82.1%) agreed that they take action when individuals violate ethical principles. This reflects a commitment to upholding ethical standards and accountability.

Nearly all respondents (98.5%) agreed or strongly agreed that they make fair and balanced decisions. This reaffirms the commitment for impartiality and equity in decision-making processes. Furthermore, a substantial majority (84.6%) agreed or strongly agreed that they discussed business ethics or values with others. This indicates a culture of open dialogue and ethics awareness.

The majority (97.5%) agreed or strongly agreed that they set an example of how to do things the right way, emphasizing the importance of ethical leadership. A significant proportion (95.6%) agreed that, when making decisions, they always ask "what is the right thing to do?" This reflects a values-driven approach to decision-making. While many employees (92.4%) agreed or strongly agreed that people in their department recognized moral dilemmas, some indicated a neutral stance, suggesting room for improvement in ethical sensitivity. A substantial proportion (62.9%) agreed or strongly agreed that people in their department are sensitive to ethical problems. However, a significant number expressed neutrality, indicating potential variability in ethical awareness.

The statement "People around here do not pay attention to ethical issues" received mixed responses, with 32.4% agreeing or strongly agreeing, and 30.5% expressing neutrality, suggesting areas within the university where ethics may need more attention.

Table 4.8

Ethical values among university employees

Ethical values indicators	N	Min	Max	Mean	Std. Dev.
I Conduct my personal life in an ethical manner.	395	2.00	5.00	4.33	0.636
Success is not just defined by results but also the way it is obtained.	395	2.00	5.00	4.25	0.757
I listen to what employees have to say.	395	2.00	5.00	4.01	0.632
I discipline employees who violate ethical standards.	395	2.00	5.00	3.78	0.506
I make fair and balanced decision.	395	2.00	5.00	4.26	0.490
I discuss business ethics or values with employees.	395	2.00	5.00	3.96	0.639
I set an example of how to do things the right way in terms of ethics.	395	2.00	5.00	4.19	0.595
When making decisions, I ask "what is the right thing to do?"	395	2.00	5.00	4.19	0.633
People around here are aware of ethical issues	395	2.00	5.00	3.44	0.709
People in my department recognize a moral dilemma right away	395	2.00	5.00	3.48	0.712
People around here, do not pay attention to ethical issues	395	1.00	5.00	2.89	0.654
Aggregate Score				**3.88**	**0.632**

There is strong alignment between personal and professional ethics among university employees. A vast majority of respondents (98.4%) indicated that they conduct their personal lives ethically, and 92.4% emphasized that success should be attained through ethical means. This alignment signifies a consistent commitment to ethical principles that transcends the boundaries of the workplace and has significant implications for the

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university's ethical culture. When employees maintain ethical standards in their personal lives, they are more likely to exhibit ethical behavior within the organization. This consistency fosters an environment of trust, integrity, and shared values, essential for building an ethical organizational culture. The results also highlight the importance of ethical decision-making and leadership. A significant majority of employees (87.1%) reported that they listen to others, demonstrating a willingness to consider diverse perspectives—an essential component of ethical decision-making. Additionally, 82.1% expressed a commitment to taking action against ethical violations, emphasizing the significance of ethical leadership.

4.5.4 Attitude and whistleblowing intentions among employees in public universities in Kenya.

Table 4.9 provides a comprehensive overview of university employees' attitudes toward whistleblowing, with responses distributed across several key statements. A substantial majority of respondents (91.1%) either agreed or strongly agreed that whistleblowing enables the prevention of harm to the firm. This suggests a widespread belief among employees that whistleblowing is a valuable mechanism for safeguarding the organization's well-being. A high proportion of employees (88.7%) also agreed or strongly agreed that whistleblowing controls unethical behavior within the institution. This indicates a consensus that whistleblowing serves as a mechanism for promoting ethical conduct and holding wrongdoers accountable.

In addition, majority (88.7%) of respondents agreed that whistleblowing enhances the public interest. This reflects a recognition of the broader societal implications of whistleblowing and its role in promoting transparency and accountability. While a

substantial number (76.3%) agreed that whistleblowing is one's duty as an employee, a notable portion expressed disagreement or neutrality. This suggests that while many employees feel a sense of duty, there are others who may not share the same perspective. Ninety one percent (91.9%) agreed that whistleblowing is morally appropriate and this reflects a strong ethical consensus among employees regarding the acceptability of whistleblowing as an ethical action.

Furthermore, most participants (67.6%) agreed that when they talk about the institution, they usually say "we" rather than "they." This indicates a strong sense of personal attachment and identification with the institution. Most of the employees (75.3%) also agreed that the institution's successes were their successes. When someone criticized the institution, the majority (67.6%) agreed that it felt like a personal insult. In addition, 81.3% of the study participants expressed interest in what others think about the institution and 70.4% agreed that if a story in the media criticized the institution, they would feel embarrassed (Table 4.9).

Table 4.9

Attitude and whistleblowing intentions

Attitude indicators	N	Min	Max	Mean	Std. Dev.
Whistle blowing enables prevention of harm to the firm	395	2.00	5.00	4.11	0.708
Whistle blowing controls unethical behavior	395	2.00	5.00	4.01	0.754
Whistle blowing enhances public interest	395	2.00	5.00	3.28	1.22
Whistle blowing is one's duty as an employee	395	2.00	5.00	3.89	0.414
Whistleblowing is morally appropriate	395	2.00	5.00	3.47	0.835
When someone criticizes my institution, it feels like a personal insult	395	2.00	5.00	3.91	0.712
I am very interested in what others think about our institution	395	2.00	5.00	3.71	0.889
When I talk about this institution, I usually say "we" rather than "they"	395	2.00	5.00	3.88	0.835
These institutions successes are my successes	395	2.00	5.00	3.72	0.637
When someone praises my institution, it feels like a personal compliment	395	2.00	5.00	3.50	0.074
If a story in a media criticized my institution, I would feel embarrassed	395	2.00	5.00	3.84	0.768
Aggregate Score				**3.75**	**0.713**

4.5.5 Organizational support and whistleblowing intentions among employees in public Universities

Table 4.10 presents the assessment of organizational support offered to enable whistleblowing among university employees. From the analysis, significant portion of employees (45.5%) feel that their institution values their contribution to its well-being, with 41.9% agreeing and 3.6% strongly agreeing. This indicates a substantial level of perceived appreciation for employees' roles within the organization. When employees believe their

contributions are valued, they are more likely to engage positively with the institution, including reporting wrongdoing where necessary. Concern for employee well-being is an essential aspect of organizational culture. However, the results showed that 61.7% of employees either disagree or strongly disagree that their institution really cares about their well-being. This suggests a significant opportunity for institutions to improve their support for employee welfare, which can have a positive impact on employees' willingness to report misconduct.

A majority of employees (81.1%) either disagree or strongly disagree that their institution has trained them on whistleblowing. This indicates a substantial gap in preparing employees to understand the importance of whistleblowing and the proper procedures for reporting. Offering incentives to whistleblowers is an uncommon practice in this context, as 86.6% of employees either disagree or strongly disagree that their institution provides such incentives. The absence of a clear policy on whistleblowing was a notable concern, with 66.9% of employees either disagreeing or strongly disagreeing that their institution has a clear policy in place.

Anonymous reporting channels are essential for ensuring that employees feel safe when reporting misconduct. However, 72.2% of university employees either disagree or strongly disagree that their institution has put in place anonymous reporting channels. The provision of protection to whistleblowers, as per policy, is essential to safeguard employees who report misconduct. However, 78.6% of employees either disagree or strongly disagree that their institution offers such protection.

Table 4.10

Organizational Support and whistle blowing intentions

Organizational support indicators	N	Min	Max	Mean	Std. Dev.
My institution values my contribution to its well-being	395	1.00	5.00	3.32	0.956
My institution really cares about my well-being.	395	1.00	5.00	2.88	0.893
My institution has trained me on whistleblowing	395	1.00	5.00	2.23	0.846
My institution offers incentive(s) to whistleblowers	395	1.00	5.00	2.04	0.673
My institution has a clear policy on whistleblowing	395	1.00	5.00	2.41	0.874
My institution has put in place anonymous reporting channels	395	1.00	5.00	2.51	0.924
My institution offers protection to whistleblowers as per the policy.	395	1.00	5.00	2.37	0.907
Aggregate Scores				**2.53**	**0.867**

4.6. Inferential statistics

This section outlines the findings from inferential statistics including correlational analysis.

Table 4.11

Correlation analysis

Independent variables		Altruism	Ethical values	Attitude	Organizational support
Altruism	Pearson Correlation	1	0.303*** .000	0.435** .000	0.176*** .000
	Sig. (2-tailed) N	363	363	363	363
Ethical values			1	0.429*** .000	0.305*** .000
			363	363	363
Attitude				1	0.256*** .000
				363	363
Organizational Support					1
					363

Test of Hypothesis

The study hypotheses were examined by utilizing regression analysis model to determine the nature of the relationship between dependent and independent constructs of the study. The researcher further conducted a multiple linear regression analysis to establish the relationship between gender, altruism, ethical values, attitude and whistleblowing intentions.

The study evaluated the R^2 change to test if there was significant change before introduction of organizational support on the relationship between personal dynamics and whistleblowing intentions among employees in public universities. The study's hypotheses are discussed in the sections that follow.

4.6.1 Gender and whistleblowing intentions

The first objective was to determine the relationship between gender and whistleblowing intentions among employees in public universities in Kenya

Hypothesis stated,

H_{O1}: There is no statistically significant relationship between gender and whistleblowing intentions among employees in public universities.

Linear regression model 1 was fitted as shown below:

$$Y = \beta_0 + \beta_1 X_1 + e \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots.......... (4.1)$$

Where: Y = whistle blowing intentions; β_0=y-intercept (constant); β_1=Beta coefficient; X_1=Gender and ε= Error term.

From table 4.6, findings revealed that 68.6% of females agreed or strongly agreed with considering peer reactions, compared to 55.1% of males which was statistically significant (p=0.034). In addition, for the question of consideration of family reactions before reporting wrongdoing, 26.1% of females agreed, whereas 36.9% of males agreed and the difference was statistically significant (p=0.008). One of the most striking gender-based differences emerged in the context of reporting even if the perpetrator may lose their job. The results showed that 66.7% of females agreed with this statement, while only 49.2% of males did so. Linear regression model fitted to determine the relationship between gender and whistle blowing showed that males reported as shown in table 4.12 below.

Table 4.12

Relationship between gender and whistle blowing intentions

Predictors	Estimates	std. Error	Confidence Interval	p-value
(Intercept)	13.99	0.26	13.47 – 14.50	**<0.001**
Female	Reference			
Male	0.96	0.36	0.26 – 1.66	**0.007**
R^2 / R^2 adjusted	0.22 / 0.19			

The intercept term indicates that the average whistleblowing intent, when all predictors are zero, is 13.99. The gender variable (Male) shows a positive coefficient of ($\beta = 0.96$, p-value = 0.007) indicating that males have, on average, a higher whistleblowing intent compared to females. This effect is statistically significant, suggesting that gender influences whistleblowing intent. The model's coefficient of determination statistics indicate that the predictors explain 22% of the variance in whistleblowing intent ($R^2 = 0.22$), suggesting that additional factors beyond gender may also play a role in determining whistleblowing intent. Overall, these findings suggest that gender is a significant predictor of whistleblowing intent, with males exhibiting higher intent, on average, compared to females.

The regression model fitted was:

$$Y = 13.99 + 0.96X_1 + e \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots (4.2)$$

From previous studies, there has been inconsistent findings on whether males or females were more inclined to whistle blowing (Tilton, 2017). This study however shows that in

Kenyan universities, males were more likely to blow the whistle as compared to women. This is consistent with the general belief that men are more likely to take risks and are more aggressive when it comes to reporting corrupt practices in the society (United Nations 2020). These findings underscores the importance of setting up whistle blowing channels that provides a safe space for both men and women to report whistle blowing without feeling threatened based on their gender (UNDP, 2014). This is especially in low- and middle-income countries where women frequently face more obstacles to equality as compared with men.

The analysis revealed a marginal difference in willingness to report when the method is anonymous, with a slightly higher percentage of males expressing this intention. It suggests that gender may play a limited role in anonymous whistleblowing decisions. The anonymity factor may provide a sense of security that transcends gender-related considerations. More females indicated their willingness to take peer reactions into account, reflecting a potential emphasis on social relationships and group dynamics. This finding aligns with existing research suggesting that females tend to prioritize interpersonal relationships and consensus-building (Martadinata, Pasek, & Wahyuni, 2023; Puni & Hilton, 2020).

The results regarding family reactions revealed that males were less influenced by family opinions in their whistleblowing intentions. This may indicate that males have a greater propensity for making independent decisions in this context. It is important to note that familial relationships and dynamics can vary significantly, and individual experiences may shape these responses. This is in line with other studies which outline that female individuals had a great sense of regard to their family members and dependants when it

comes to whistle blowing (Naufal, Sofia, Prawira, & Apandi, 2020; Sachdeva & Chaudhary, 2022).

In addition, both genders displayed similar intentions when it came to reporting wrongdoing, even if the wrongdoer was known. This gender neutrality suggests that the decision to report appears to be driven more by the perceived severity of the wrongdoing and ethical considerations rather than gender-related factors. Similarly, both males and females demonstrated comparable intentions when it came to reporting without the promise of rewards or protection. This suggests that individuals in this study, regardless of gender, are motivated by ethical principles rather than external incentives when deciding to blow the whistle.

Previous studies shows that incentives play a significant role in motivating employees to report misconduct or unethical behavior within organizations (Dewi, Sujana, & Wiguna, 2020; Utami, Irianto, & Prihatiningtias, 2020). Studies consistently demonstrate that the provision of incentives, whether monetary or non-monetary, can enhance whistleblowing reporting(Utami et al., 2020). Financial rewards, job security, protection against retaliation, anonymity, and the opportunity to contribute to organizational improvement are all recognized as powerful motivators. However, scholars also emphasize the importance of maintaining a balance between incentives and an employee's ethical motivation to blow the whistle, with ethical considerations, like a sense of duty, being the primary driver(Babatunde, Lateef, Olanipekun, & Babalola, 2021). The organizational culture is a crucial factor, as organizations with a strong culture of transparency and ethics may rely less on incentives, while those with a culture of secrecy may need them

4.6.2 Altruism and whistleblowing intentions

The second hypothesis was:

H_{O2}: There is no statistically significant relationship between altruism and whistle blowing intentions among employees in public universities.

The study used a linear regression analysis conducted to investigate the relationship between variables. Linear regression model 2 was fitted as shown below:

$$Y = \beta_0 + \beta_2 X_2 + e \ \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots............(4.3)$$

Where: Y = whistle blowing intentions; β_0=y-intercept (constant); β_1=Beta coefficient; X_1=Altruism and ε= Error term.

Altruism emerged as a significant predictor of whistleblowing intentions. Altruism, in this context, reflects a selfless concern for the well-being of others. The analysis estimated that a one-unit increase in altruism was associated with an increase in whistleblowing intentions by 0.14 (β =0.14, p-value = 0.016), which is statistically significant (Table 4.13). The coefficient of determination 18% variation in whistle blowing intentions were explained by altruism (R^2 =0.18). This result underscores the pivotal role of altruistic values in promoting ethical behavior among university employees. Those with higher levels of altruism are more likely to report wrongdoing, driven by their genuine concern for the welfare of their colleagues and the institution.

Table 4.13

Relationship between altruism and whistleblowing intentions

Predictors	Estimates	std. Error	Confidence Interval	p-value
Intercept	11.65	1.19	9.30 – 13.99	**<0.001**
Altruism	0.14	0.06	0.03 – 0.25	**0.016**
Observations	363			
R^2 / R^2 adjusted	0.18 / 0.15			

The model fitted was therefore:

$$Y = 11.65 + 0.14X_2 \quad \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots..(4.4)$$

This analysis therefore provides evidence to reject the null hypothesis and conclude that there is a statistically significant relationship between altruism and whistleblowing intentions among employees in public universities.

The results shed light on the presence of altruistic tendencies among university employees and their implications for workplace ethics. Altruism, as indicated by the respondents' sympathy for the less fortunate and their willingness to protect vulnerable groups, plays a pivotal role in shaping a positive ethical climate within the university. One of the peculiar findings is the high level of ethical responsibility displayed by university employees. The majority expressed a willingness to report wrongdoing, even in the absence of personal incentives. This commitment to maintaining ethical standards within the institution is crucial for fostering a culture of accountability and integrity. This connection underscores the role of empathy and altruism in driving employees to take action against unethical

behavior, especially when it affects their colleagues. The fact that a significant majority of employees are willing to protect vulnerable and disadvantaged groups, even at the potential cost of their jobs, highlights the importance of social justice values within the university setting in Kenya. This commitment to inclusivity and equity aligns with the broader goals of higher education institutions in promoting diversity and fairness.

The findings of this study are similar to findings from other studies which consistently suggests that individuals with a strong sense of altruism, characterized by their genuine concern for the well-being of others, are more likely to engage in whistleblowing activities (Ceva & Bocchiola, 2020; Wijayanti, Senjani, & Farah, 2023). Altruism is closely linked to moral courage, as those with high levels of altruism often exhibit the bravery to act on their ethical principles, even when faced with potential personal and professional risks (Kay et al., 2020). Such individuals are motivated by a desire to protect others from harm and uphold ethical standards. However, literature also acknowledges that altruistic whistleblowers can confront substantial psychological and ethical dilemmas, particularly when their actions challenge organizational loyalties(Jalan, 2020).

The results also highlight the multifaceted nature of whistleblowing intentions among university employees. While gender, education, employment category, and altruism all play significant roles, a holistic approach that considers individual and organizational factors is essential for promoting ethical behavior within public universities. The strong link between altruism and whistleblowing intentions emphasizes the importance of fostering altruistic values within the university community. Encouraging and promoting altruism can be instrumental in creating a culture of ethical responsibility and accountability. Universities should explore strategies to cultivate these values among

employees. These findings provide a foundation for further research and targeted interventions aimed at creating a more ethical and transparent academic workplace. In conclusion, altruism serves as a significant driver of whistleblowing behavior, reflecting a commitment to social responsibility, ethical values, and the broader public interest.

These findings are consistent with findings by Lee, Lee, and Kang (2003) which suggested altruists were likely to whistle blow and also those of Kay, Keller, & Lehmann, (2020), that indicated that altruism was linked to moral courage and higher intentions to whistle blow. They are contrary to those of Shonhadji (2021) which concluded that altruistic values had no significant effect on whistleblowing intentions.

4.6.3 Ethical values and whistleblowing intentions

The third hypothesis was:

H_{O3}: There is no statistically significant relationship between ethical values and whistle blowing intentions among employees in public universities.

This hypothesis was likewise tested using linear regression and the result is as summarized in Table 4.14 and the model is as shown below:

$$Y = \beta_0 + \beta_3 X_3 + e \ \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots.(4.5)$$

Where: Y = whistle blowing intentions; β_0=y-intercept (constant); β_1=Beta coefficient; X_1=Ethical values and ε= Error term

Table 4.14

Relationship between ethical values and whistle blowing intentions

Predictors	Estimates	std. Error	Confidence Interval	p-value
(Intercept)	5.98	2.86	0.36 – 11.60	**0.037**
Ethical values	0.22	0.07	0.07 – 0.36	**0.003**
R^2 / R^2 adjusted	0.28 / 0.25			

The intercept term suggests that when all predictors are zero, the average whistleblowing intent is 5.98. The predictor "Ethical Values" demonstrates a positive coefficient (β= 0.22, p-value = 0.003), indicating that individuals with higher ethical values tend to have greater whistleblowing intent. This relationship is statistically significant implying that ethical values play a notable role in determining whistleblowing intent. The model's coefficient of determination statistics indicate that the predictors explain 28% variance in whistleblowing intent (R^2 = 0.28).

The fitted model was therefore:

$$Y = 5.98 + 0.22X_3 \quad \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots.(4.6)$$

The analysis thus provides enough evidence to reject the null hypothesis and conclude that there is a statistically significant relationship between ethical values and whistleblowing intentions among employees in public universities.

These findings show similarity with other findings from previous studies where individuals who decide to blow the whistle typically do so because they believe that exposing unethical or illegal behavior is the right thing to do, even if it involves personal and professional risks

(Su'un, Hajering, & Muslim, 2020). Individuals who prioritize honesty, integrity, and a commitment to ethical standards are more likely to blow the whistle when they encounter wrongdoing (Kang, 2023; Nicholls et al., 2021). This study also found that while a majority of employees (92.4%) agreed that people in their department recognize moral dilemmas, some expressed neutrality, suggesting that there may be room for improvement in enhancing ethical sensitivity within certain departments or areas of the university. Previous studies show that an ethical organizational culture that values transparency, accountability, and open communication is more likely to encourage whistleblowing (Vian, Agnew, & McInnes, 2022). Support from colleagues who share similar ethical values can be a significant motivator for whistleblowers. Conversely, a culture of silence or peer pressure to conform to unethical behavior may discourage whistleblowing.

The findings are also similar to what Sachdeva & Chaudhary, (2022) found in their study. According to the study, it is work ethics that motivated people to report wrongdoing and even to try to avoid wrongdoing themselves. According to Brown *et al.* (2016), when there is ethical leadership in an organization, it promotes whistle blowing which underscores the role of ethics in whistle blowing. Liu and Ren (2017) also found that ethical leadership encouraged auditors to whistle blow when they find questionable activities.

4.6.4 Attitude and whistleblowing intentions

The fourth hypothesis was:

H_{O4}: There is no statistically significant relationship between attitude and whistleblowing intentions among employees in public universities.

This hypothesis was tested using linear regression model as summarized in Table 4.15 and model 4 below:

$$Y = \beta_0 + \beta_4 X_4 + e \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots.(4.7)$$

Where: Y = whistle blowing intentions; β_0=y-intercept (constant); β_1=Beta coefficient; X_1= Attitude and ε= Error term.

Table 4.15

Relationship between attitude and whistle blowing intentions

Predictors	Estimates	std. Error	Confidence Interval	p-value
(Intercept)	9.53	2.09	5.42 – 13.65	**<0.001**
Attitude	0.12	0.05	0.02 – 0.22	**0.024**
R^2 / R^2 adjusted	0.21 / 0.17			

The intercept indicates that the average whistleblowing intent, when all other predictors are zero, is 9.53. The predictor "Attitude" demonstrates a positive coefficient of ($\beta = 0.12$, p-value = 0.024) suggesting that individuals with more positive attitudes towards whistleblowing are likely to have higher whistleblowing intent. This effect is statistically significant, indicating that attitude plays a significant role in shaping whistleblowing intent. Coefficient of determination statistics show that the predictors collectively explain 21% of the variance in whistleblowing intent ($R^2 = 0.21$), suggesting that attitude accounts for a considerable portion of the variability in whistleblowing intent among individuals. This relationship is statistically significant, with a p-value of 0.024 and provides evidence to reject the null hypothesis and conclude that there is a statistically significant relationship between ethical attitude and whistleblowing intentions among employees in public universities.

The fitted model was therefore:

$$Y = 9.53 + 0.12X_4 \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots.(4.8)$$

The majority of university employees recognize the benefits of whistleblowing, particularly its potential to prevent harm to the institution and control unethical behavior. This is a positive sign for the university's ethical climate, as it suggests that employees perceive whistleblowing as a means to protect the organization's integrity and reputation. The strong consensus that whistleblowing is one's duty as an employee and morally appropriate aligns with established ethical principles. Employees view whistleblowing as a responsible action driven by their ethical obligations rather than self-interest. This alignment of ethical values and perceptions of duty is crucial for creating an ethical culture where employees feel empowered to report wrongdoing without hesitation. However, it's essential for universities to provide clear channels for whistleblowing and ensure that employees are aware of the protections in place to safeguard them from retaliation. This finding complements other studies that found attitudes influence whistleblower intentions (Winardi, 2013; Park and Blenkinsopp, 2019; Tripermata, Wahyudi, & Fuadah 2021; Tarjo, Suwito, Aprillia, & Ramadan 2019). According to the findings of several prior studies, employees seem to view whistleblowing as a good thing.

These findings were also consistent with what Saud (2016) found. According to the study, attitudes influence employees' propensity to report misconduct in a favorable way. Tripermata, Wahyudi, & Fuadah, (2021) also found that attitude has a positive effect in whistleblowing intentions and by extension prevention of losses due to corruption and embezzlement of organizations wealth.

4.6.5 Moderating effect of organizational support and whistleblowing intentions

The fifth and last hypothesis was:

H$_{O5}$: There is no statistically significant moderating effect of organizational support on the relationship between personal dynamics and whistleblowing intentions among employees in public Universities.

This hypothesis was also tested using two linear regression models. The first regression, model determined the relationship between personal dynamics (gender, altruism, ethical values and attitude) with whistle blowing intentions as shown in model 5 below.

This was the first step in moderation analysis which was to first determine the effect of the independent variable on the dependent variable.

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 \, e \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots (4.9)$$

Where

Y: Whistleblowing intentions

X_1:   Gender

X_2 Altruism

X_3:   Ethical

X_4:   Attitude

β_0:   Constant

$\beta_1 - \beta_4$: Regression coefficients

e: Error term

The second model added the interaction model between personal dynamics and organizational support as a moderating factor as shown in Model 6.

$$Y = \beta_0 + \beta_1 X_1 M + \beta_2 X_2 M + \beta_3 X_3 M + \beta_4 X_4 M + \varepsilon \ldots\ldots\ldots\ldots\ldots\ldots(4.10)$$

Where;

Whistleblowing intentions

X_1:   Gender

X_2 Altruism

X_3:   Ethical

X_4:   Attitude

M is moderator

ε -represents an error term indicating the model's unexplained variation

The first linear regression model fitted to determine the relationship between personal dynamics and whistleblowing intentions is as summarized in

Table 4.16

Linear regression model fitted to determine the relationship between personal dynamics and whistleblowing intentions

Predictors	Estimates	Confidence interval	p-value
(Intercept)	3.36	-2.19 – 8.92	0.234
gender [Male]	0.80	0.11 – 1.49	**0.023**
Altruism	0.09	-0.04 – 0.21	0.168
Attitude	0.14	0.05 – 0.23	**0.003**
ethical values	0.08	-0.05 – 0.21	0.224
R^2 / R^2 adjusted	0.72 / 0.61		

From table 4.16, males showed a statistically significant inclination towards whistleblowing intentions ($\beta = 0.80$, p-value = 0.023), indicating a higher propensity compared to females. For altruism, while it demonstrated a positive relationship with whistleblowing intentions, it was not statistically significant ($\beta = 0.09$, p-value = 0.168). For attitude, individuals with a more positive attitude exhibited a significantly higher likelihood of whistleblowing ($\beta = 0.14$, p-value = 0.003). Contrary to expectations, ethical values did not show a significant relationship with whistleblowing intentions ($\beta = 0.08$, p-value = 0.224). The coefficient of determination shows that the model accounted for 72% variance in whistleblowing intentions, with an R^2 of 0.72.

The fitted model was therefore:

$$Y = 3.36 + 0.80X_1 + 0.09X_2 + 0.14X_3 + 0.08X_3 \ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots ..(4.11)$$

Next, since the there was a significant relationship between the dependent and the independent variable as shown by the statistically significant p-values, the moderating effect of organizational support are as shown in Table 4.17 below.

Table 4.17

Linear regression model fitted for the interaction between personal dynamics and organizational support

Predictors	Estimates	Confidence Intervals	p-value
(Intercept)	-18.07	-41.84 – 5.71	0.136
gender [Male]	0.16	-2.84 – 3.17	0.916
Org. support	1.72	0.29 – 3.15	**0.018**
Altruism	-0.57	-1.11 – -0.03	**0.040**
Attitude	0.81	0.42 – 1.20	**<0.001**
ethical values	0.16	-0.37 – 0.70	0.548
Gender × Org. support	Ref: Female		
Male	0.05	-0.12 – 0.21	0.582
org support × altruism	0.04	0.01 – 0.07	**0.021**
org support × attitude	0.04	0.07 – 0.02	**<0.001**
org support × ethical values	0.01	0.04 – 0.02	0.523
R^2 / R^2 adjusted	0.77 / 0.75		

From table 4.17 organizational support demonstrated a positive relationship with whistleblowing intentions (β = 1.72, p-value= 0.018), indicating that higher levels of organizational support corresponded to increased willingness to engage in whistleblowing activities. Conversely, Altruism exhibited a significant negative relationship with

whistleblowing intentions before moderation (β = -0.57, p- value = 0.040), suggesting that individuals with higher levels of altruism were less inclined to consider whistleblowing. Additionally, Attitude displayed a positive association with whistleblowing intentions (β = 0.81, p < 0.001), highlighting that individuals with more positive attitudes were more likely to report misconduct within the organization.

The interaction between organizational support and altruism revealed a significant positive relationship with whistleblowing intentions after moderation with (β = 0.04, p-value = 0.021) indicating that the influence of altruism on whistleblowing intentions was moderated by levels of organizational support. Similarly, the interaction between Organizational Support and Attitude showed a significant relationship with whistleblowing intentions (β = -0.04, p-value < 0.001), suggesting that the impact of an individual's attitude on whistleblowing intentions was moderated by organizational support. Therefore, this finding provides evidence to reject the null hypothesis and conclude that there is a statistically significant moderating effect of organizational support on the relationship between personal dynamics and whistleblowing intentions among employees in public Universities.

The regression model is shown below:

$$Y = -18.07 + 0.05X_1M + 0.04X_2M + 0.04X_3M + 0.01X_4M$$

Where;

Whistleblowing intentions

X_1:   Gender

X_2 Altruism

X_3:   Ethical

X_4:   Attitude

M is moderator

ε -represents an error term indicating the model's unexplained variation

The findings of this study are consistent with findings from other studies showing that, a good working environment makes employees feel at ease to report wrong doing (Kurtessis *et al.* 2015). This is when it is in conjunction with other personal aspects such as the right attitude, altruism and ethical values. Clyde, Hanifah, & Muchlish, (2022) found that locus of control, professional commitment, and professionalism have a positive significant relationship toward whistleblowing intention. Also Otchere, Owusu, & Bekoe, (2022) concurs with the findings that organizational support triggers the whistleblowing intentions among females.   The study also found that organizational support moderates these aspects to encourage more whistle blowing tendencies. There is overwhelming evidence that when organizations provide supportive workplace norms coupled with anonymous reporting structures which prioritizes the safety of the employees, it encourages whistle blowing (Seifert, Sweeney, Joireman, & Thornton, 2010; Soni, Maroun, & Padia, 2015; Nurhidayat and Kusumasari, 2018). This study adds the unique aspect of how organizational support moderates personal factors in encouraging whistle blowing. The findings also agree with those of Dewi, Sujana, & Wiguna (2020) who concluded that people are motivated to whistle blow when they are assured of anonymity and financial reward.

The findings are in line with other studies which found significant moderating effect of organizational support on the relationship between personal dynamics and whistleblowing

intentions (Clyde, Hanifah, & Muchlish, 2022; Indriani, Nadirsyah, & Dinaroe, 2022). Personal dynamics refer to an individual employee's characteristics, attitudes, and beliefs that may influence their whistleblowing intentions. These factors can include moral values, ethical sensitivity, perceived severity of wrongdoing, risk perception, and personal commitment to organizational values and ethics. A recent study done in Kenya highlights that when an organization provides strong and visible support for whistleblowers, employees may feel more confident and secure in reporting misconduct, even if they have strong personal dynamics driving them to do so (Onyango, 2021). In this case, organizational support reinforces and amplifies the impact of personal dynamics on whistleblowing intentions. Employees may perceive the organization as an ally in their ethical concerns, making them more likely to come forward.

On the other hand, when an organization lacks robust support mechanisms and whistleblowers fear retaliation or lack trust in the reporting process, the moderating effect may diminish the influence of personal dynamics on whistleblowing intentions (Onyango, 2021). Even if employees possess strong personal ethics, the absence of support can deter them from reporting, as they perceive the risks and barriers as too great. Organizational support can also act encourage employees with weaker personal ethical convictions to report wrongdoing because they perceive a safety net provided by the organization. At the same time, it can reassure individuals with strong personal ethics that they can report without fear of reprisal, reinforcing their intentions.

Table 4.18 summarizes all the hypotheses that the researcher tested, and the conclusions made. All the five null hypotheses of the study were rejected, and a conclusion made that

there is a relationship between selected Personal dynamics, organizational support and whistleblowing intentions among employees in public universities.

Table 4.18

Summary of data analysis models

Hypothesis	Model No.	R	R^2	Adj. R^2	F Value	Durbin Watson	β	P-Value	Conclusion
H$_{O1}$: There is no statistically significant relationship between gender and whistleblowing intentions among employees in public universities.	Model 1 $Y = \beta_0 + \beta_1 X_1 + e$	0.46	0.22	0.19	57.7	0.327	96	0.0112	Reject null hypothesis
H$_{O2}$: There is no statistically significant relationship between altruism and whistleblowing intentions among employees in public universities	Model 2 $Y = \beta_0 + \beta_1 X_1 + e$	0.42	0.18	0.17	90.0	1.421	0.14	0.002	Reject null hypothesis
H$_{O3}$: There is no statistically significant relationship between ethical values and whistle blowing intentions among employees in public universities	Model 3 $Y = \beta_0 + \beta_1 X_1 + e$	0.52	0.28	0.25	101.4	1.8333	0.22	0.019	Reject null hypothesis
H$_{O4}$: There is no statistically significant relationship between attitude and whistleblowing intentions among employees in public universities.	Model 4 $Y = \beta_0 + \beta_1 X_1 + e$	0.45	0.21	0.17	101.4	0.019	2.213	0.22	Reject null hypothesis
H$_{O5}$: There is no statistically significant moderating effect of organizational support on the relationship between personal dynamics and whistleblowing intentions among employees in public Universities.	$Y = \beta_0 + \beta_1 X_1 M + \beta_2 X_2 M + \beta_3 X_3 M + \beta_4 X_4 M + \varepsilon$	0.88	0.77	0.75	407.2	0.05, 0.04,0.04,0.01	2.012	0.01	Reject null hypothesis

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter gives a summary of the study findings, conclusions and recommendations for further research. The general objective of the research was to determine the relationship between selected Personal dynamics, organizational support and whistleblowing intentions among employees in public Universities in Kenya. Specifically the study focused on the relationship between; gender and whistleblowing intentions, altruism and whistleblowing intentions, ethical attitude and whistleblowing intentions, attitude and whistleblowing intentions and lastly to establish the moderating effect of organizational support on the relationship between personal dynamics and whistleblowing intentions among employees in public universities in Kenya.

5.2 Summary

This study sought to investigate the relationship between selected personal dynamics, organizational support and whistleblowing intentions among employees in public Universities in Kenya. This section summarizes the research findings of the study on the basis of research objectives that were under study.

5.2.1. Relationship between gender and whistleblowing intentions among employees in public universities

The first objective explored gender differences in whistleblowing intentions among employees in public universities. The regression analysis in the first objective showed a weak linear relationship which indicates a corresponding change in whistleblowing

intentions can be explained by gender differences and the other variation in whistleblowing intentions was explained by other factors not related to gender. The results further showed that gender (males) predicted whistleblowing intentions which meant that a unit change in gender produced a positiive change in whistleblowing intentions. It was established that there was a significant relationship between gender and whistleblowing intentions. Therefore the study showed that males exhibit higher intents to whistle blow than females.

5.2.2 Relationship between altruism and whistleblowing intentions among employees in public universities

The second objective was to establish the relationship between altruism and whistleblowing intentions among employees in public universities. The analysis estimated that a one-unit increase in altruism was associated with an increase in whistleblowing intentions which was statistically significant. It was established that there was a significant relationship between altruism and whistleblowing intentions. Therefore the study showed higher levels of altruism are associated with increased intentions to whistle blow.

5.2.3. Relationship between ethical values and whistleblowing intentions among employees in public universities

The third objective investigated the relationship between ethical values and whistleblowing intentions among employees in public universities in Kenya. The relationship was significant. The analysis thus provides enough evidence to reject the null hypothesis and conclude that there is a statistically significant relationship between ethical values and whistleblowing intentions among employees in public universities.

5.2.4. Relationship between attitude and whistleblowing intentions among employees in public universities.

The fourth objective assessed the relationship between attitude and whistleblowing intentions among employees in public universities in Kenya. The correlation for the relationship between attitude and whistleblowing intentions was positive and significant

This relationship was statistically significant, and provided evidence to reject the null hypothesis and conclude that there is a statistically significant relationship between ethical attitude and whistleblowing intentions among employees in public universities.

5.2.5. Organizational support, personal dynamics and whistleblowing intentions among employees in public Universities

The fifth objective was to determine the moderating effect of organizational support on the relationship between personal dynamics and whistleblowing intentions among employees in public universities in Kenya. Organizational support demonstrated a positive relationship with whistleblowing intentions indicating that higher levels of organizational support corresponded to increased willingness to engage in whistleblowing activities. Conversely, Altruism exhibited a significant negative relationship with whistleblowing intentions suggesting that individuals with higher levels of altruism were less inclined to consider whistleblowing. Additionally, Attitude displayed a positive association with whistleblowing intentions highlighting that individuals with more positive attitudes were more likely to report misconduct within the organization.

The interaction between Organizational Support and Altruism revealed a significant positive relationship with whistleblowing intentions indicating that the influence of

altruism on whistleblowing intentions was moderated by levels of organizational support. Similarly, the interaction between Organizational Support and Attitude showed a significant relationship with whistleblowing intentions suggesting that the impact of an individual's attitude on whistleblowing intentions was moderated by organizational support. Therefore, this finding provides evidence to reject the null hypothesis and conclude that there is a statistically significant moderating effect of organizational support on the relationship between personal dynamics and whistleblowing intentions among employees in public Universities.

5.3. Conclusions

The following conclusions were drawn as per the objectives of the study after undertaking the research.

5.3.1 Gender differences in whistleblowing intentions among employees in public universities in Kenya

This study concluded that gender differences influenced whistleblowing intentions among employees in public university with males having a higher tendency to engage in whistleblowing compared to females. It was also evident that females take into account reactions from peers and family unlike males.

5.3.2. Relationship between altruism and whistleblowing intentions among employees in public universities

The study also concluded that there was a significant relationship between altruism and whistleblowing intentions. Individuals with higher tendencies of altruism were likely to

blow the whistle and report any wrong doing. The relationship between altruism and whistleblowing intentions was moderated by organizational support

5.3.3. The relationship between ethical values and whistleblowing intentions among employees in public universities

The study concluded that ethical values have a positive and significant relationship with whistleblowing intentions. This means that people with strong ethical values have a higher tendency to whistle blow than those with weak ethical values.

5.3.4. The relationship between attitude and whistleblowing intentions among employees in public universities

There was a positive and significant relationship between attitude and whistleblowing intentions. This means that people with a positive attitude towards whistleblowing are likely to whistle blow compared to those with a negative attitude.

5.3.5. Organizational support, personal dynamics and whistleblowing intentions among employees in public universities

The study established that there was a positive and significant relationship between organizational support and whistleblowing intentions among employees in public universities in Kenya. This means that public universities that safeguard the welfare of their employees have a better chance of impacting their willingness to report cases of misconduct unlike those that lack organizational support.

5.4. Recommendations

Based on the findings of objective one that found out a significant relationship between genders and whistle blowing intentions among employees in public universities, there is

therefore need for universities to come up with gender sensitive mechanisms that will promote whistleblowing intentions within the universities.

For objective two, which found a significant relationship between altruism and whistle blowing intentions, the study recommends that universities need to put in place mechanisms which will identify and support altruists. Furthermore, the willingness of employees to protect vulnerable groups indicates a need for the institution to prioritize diversity, equity, and inclusion initiatives. This commitment should be reflected in policies, practices, and resources allocated to promote a more inclusive environment for all members of the university community.

For objective three, which showed a significant relationship between ethical values and whistleblowing intentions, it is recommended that universities should continue to promote ethical values as part of their broader ethical initiatives. These institutions require a robust culture where transparency and integrity foster public belief in their systems. The research prioritizes cultivation of strong ethical values as a way of boosting a healthier and responsible work environment.

Based on objective four that found a positive and significant relationship between attitude and whistleblowing intentions, the study recommends continuous sensitization of employees with the aim developing a positive attitude amongst employees in public universities. By onboarding all employees with continuous communication of what the University believes in and desires to achieve, appreciating every good attitude and gesture however small, rewarding desired behavior may be a way of building a strong team with positive attitude thereby encouraging whistleblowing.

For objective five that focused on organizational support and whistleblowing intentions, the study recommends that universities develop a robust support mechanisms because whistleblowers fear retaliation or lack trust in the reporting process. In addition, public universities needs to come up with policies that encourage, protect and reward whistleblowers which will benefit the university in the long run.

5.5 Suggestions for Further Research

The study focused on employees in public universities in Kenya, future studies can focus on employees in other sectors like county governments.

Future researchers can also track the root of longitudinal studies for an in-depth examination of whistleblowing intentions over longer periods. This will monitor workers to establish their perceptions and experiences in the long term. The current study was cross-sectional.

This research can also create a foundation for comparative studies in the future. For instance, researchers can look into whistleblowing intentions for workers in Kenyan public universities and compare them to those of workers in other industries.

The study was limited to the use of questionnaire as data collection tool, more methods such as interview schedule, focus group discussions can be incorporated in future studies to help verify on the information provided.

Future studies can evaluate organizational climate. The workplace environment impacts whistleblowing concepts and attitudes. Therefore, future studies can look into the extent of this influence. These studies examine the corporate environment, including issues such as

trust, avenues of communication, and institutional support for the workers who want to report unethical conduct.

Future studies can be cross-cultural and offer information on whistleblowing intentions and how they are in different cultural setups. The comparison of whistleblower actions and beliefs in the pool of employees in Kenya and those in other countries in Africa and beyond can gives pertinent information.

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APPENDICES

Appendix 1: Introduction Letter

Meshack Kipkoech Katam

University of Kabianga,

P.O Box 2030 – 20200,

Kericho, Kenya.

Dear Respondent,

RE: COLLECTION OF DATA

I am Meshack Kipkoech Katam, a PhD student pursuing post graduate studies in Business administration at University of Kabianga.I am conducting thesis researching partial fulfillment of my course requirements on Moderating effect of organizational support on the relationship between selected personal dynamics and whistleblowing intentions among employees in public universities, in Kenya. You have been selected as one of the respondents for this study. Kindly complete this questionnaire as honestly and precisely as possible to assist me get data. The information given is purely intended for academic purposes and shall be treated with utmost confidentiality. Your contribution in facilitating this study shall be highly appreciated.

Thank you for your cooperation

MESHACK KIPKOECH KATAM

PHD/BSA/001/20

University of Kabianga

Appendix 2: Questionnaire

Please Tick **[√]** in the appropriate space

Section A: General Information

1. **What is your age?**

18 – 30 years   [ ] 31 – 40 years   [ ] 41 – 50 years [ ] above 50 years   [ ]

2. **Highest level of education?**

Secondary [ ] College level [ ] Bachelors degree [ ] Masters   [ ] PhD [ ]

3. **In what employment category do you fit?**

   Subordinate employee [ ] Middle level employee [ ] Top level employee [ ]

4. **How long have you worked with in the public university?**

< 1 year [ ] 2 – 3 years [ ] 3 – 5 years   [ ] 5 – 10 years [ ] above 10 years   [ ]

SECTION B: Personal Factors

Gender

What is your gender?   Male   [   ]   Female   [   ]

5. In the scale given below, indicating your level of agreement with the following statements describing gender differences in whistleblowing.   **Key: 1 = Strongly Disagree 2 =Disagree 3 = Neutral 4 = Agree 5 = Strongly Agree**

Code	Gender and whistle blowing intentions	5	4	3	2	1
GD1	I will report a wrongdoing if the method of reporting is anonymous					
GD2	I will report the wrongdoing if the perpetrator is of my gender					
GD3	I will consider the reactions from family and peers before I report a wrongdoing					
GD4	I will report the wrongdoing irrespective of social humiliation associated with it.					

Code		5	4	3	2	1
GD5	I will report the wrong doing even if the perpetrator is my relative					
GD6	I will report the wrongdoing even if I am promised to be rewarded it will affect the reputation of my organization					
GD7	I will report the wrongdoing even if the perpetrator is likely to lose the job					

Altruism

6. In the scale given below, indicating your level of agreement with the following statements describing altruism. **Key: 1 = Strongly Disagree 2 =Disagree 3 = Neutral 4 = Agree 5 = Strongly Agree**

Code	Altruism and whistle blowing intentions	5	4	3	2	1
AL1	I have sympathy for people who are less fortunate than I am.					
AL2	Concern for the well-being of others makes me willing to whistle blow and report a wrong					
AL3	It wouldn't bother me to harm someone I didn't like.					
AL4	I don't mind putting myself at risk if it will benefit the organization and other people					
AL5	I will report any wrongdoing even if I am not offered any incentive					
AL6	I will always protect the vulnerable and the disadvantaged groups even if it can cost my job.					

Ethical values

7. In the scale given below, indicating your level of agreement with the following statements describing ethical values.   **Key: 1 = Strongly Disagree 2 =Disagree 3 = Neutral 4 = Agree 5 = Strongly Agree**

Code	Ethical values and whistle blowing intentions	5	4	3	2	1
EV1	I Conduct my personal life in an ethical manner.					
EV2	Success is not just defined by results but also the way it is obtained.					
EV3	I listen to what employees have to say.					
EV4	I discipline employees who violate ethical standards.					
EV5	I make fair and balanced decision.					
EV6	I can be trusted.					
EV7	I discuss business ethics or values with employees.					
EV8	I set an example of how to do things the right way in terms of ethics.					
EV9	I have the best interests of employees in mind?					
EV10	When making decisions, I ask "what is the right thing to do?"					
EV11	People around here are aware of ethical issues					
EV12	People in my department recognize a moral dilemma right away					
E13	If a rule or law is broken, people around here are quick to notice					
EV14	People in my department are very sensitive to ethical problems					
EV15	People around here, do not pay attention to ethical issues					

Attitude

8. In the scale given below, indicating your level of agreement with the following statements describing attitude. **Key: 1 = Strongly Disagree 2 =Disagree 3 = Neutral 4 = Agree 5 = Strongly Agree**

Code	Attitude and whistle blowing intentions	5	4	3	2	1
AT1	Whistle blowing enables prevention of harm to the firm					
AT2	Whistle blowing controls unethical behavior					
AT3	Whistle blowing enhances public interest					
AT4	Whistle blowing is one's duty as an employee					
AT5	Whistleblowing is morally appropriate					
AT6	When someone criticizes my institution, it feels like a personal insult					
AT7	I am very interested in what others think about our institution					
AT8	When I talk about this institution, I usually say "we" rather than "they"					
AT9	These institutions successes are my successes					
AT10	When someone praises my institution, it feels like a personal compliment					
AT11	If a story in a media criticized my institution, I would feel embarrassed					

Section C: Organization Support

9. In the scale given below, indicating your level of agreement with the following statements describing organization support. **Key: 1 = Strongly Disagree 2 =Disagree 3 = Neutral 4 = Agree 5 = Strongly Agree**

Code	Organization Support and whistle blowing intentions	5	4	3	2	1
OS1	My institution values my contribution to its well-being					
OS2	My institution fails to appreciate any extra effort from me.					
OS3	My institution would ignore any complaint from me.					
OS4	My institution really cares about my well-being.					
OS5	Even if I did the best job possible, the organization would fail to notice.					
OS6	My institution cares about my general satisfaction at work.					
OS7	My institution shows very little concern for me.					
OS8	My institution takes pride in my accomplishments at work.					
OS9	My institution has trained me on whistleblowing					
OS10	My institution offers financial incentives to whistleblowers					

Section D: Whistleblowing Intentions

10. In the scale given below, indicating your level of agreement with the following statements describing whistleblowing Intentions. Key**: 1 = Strongly Disagree 2 =Disagree 3 = weakly agree 4 = Agree 5 = Strongly Agree**

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Code	Whistleblowing Intentions	5	4	3	2	1
WI1	I would report it to the appropriate persons within the organization.					
WI2	I would use the reporting channels within the organization.					
WI3	I would let upper level of management know about it.					
WI4	I would tell my supervisor about it.					
WI5	I would report it to the appropriate authorities outside the organization.					
WI6	I would use the reporting channels outside the organization.					
WI7	I would provide information to outside agencies.					
WI8	I would inform the public of it.					

Section E: Length of Service and Age

11. In the scale given below, indicating your level of agreement with the following statements describing Whistleblowing Intentions. Key**: 1 = Strongly Disagree 2 =Disagree 3 = Neutral 4 = Agree 5 = Strongly Agree**

Code	Length of service and Age and whistle blowing intentions	5	4	3	2	1
LSI	Length of service will influence the intention to whistle blow.					
LS2	I would leave the reporting to be done by those who are my seniors in terms of service in the institution.					

LS3	Those who whistle blow are of older age.					
LS4	Those who whistle blow are the young age in the institution					
LS5	I will whistle blow because I want to serve longer in the institution					
LS6	I would use the reporting channels outside the organization regardless of my age.					

Thank You for Your Cooperation

Appendix 3: List Chartered Public Universities as at 2017

S/N	Public Chartered Universities	Year Chartered
1.	Chuka University	2013
2.	Dedan Kimathi University of Technology	2012
3.	Egerton University	2013
4.	Garissa University	2017
5.	Jaramogi Oginga Odinga University of Science and Technology	2013
6.	Jomo Kenyatta University of Agriculture and Technology	2013
7.	Karatina University	2013
8.	Kenyatta University	2013
9.	Kibabii University	2015
10.	Kirinyaga University	2016
11.	Kisii University	2013
12.	Laikipia University	2013
13.	Maasai Mara University	2013
14.	Maseno University	2013
15.	Machakos University	2016
16.	Masinde Muliro University of Science and Technology (MMUST)	2013
17.	Meru University of Science and Technology	2013
18.	Moi University	2013
19.	Multimedia University of Kenya	2013
20.	Murang'a University of Technology	2016
21.	Pwani University	2013
22.	Rongo University	2016
23.	South Eastern Kenya University	2013
24.	Taita Taveta University	2016
25.	The Co-operative University of Kenya	2016
26.	Technical University of Mombasa	2013
27.	Technical University of Kenya	2013
28.	University of Eldoret	2013
29.	University of Embu	2016
30.	University of Kabianga	2013
31.	University of Nairobi	2013

Appendix 4: University Clearance Letter

UNIVERSITY OF KABIANGA
ISO 9001:2015 CERTIFIED
OFFICE OF THE DIRECTOR, BOARD OF GRADUATE STUDIES

REF: PHD/BSA/001/20   DATE: 3RD JULY, 2023

Meshack Kipkoech Katam,
MMSTH Department,
University of Kabianga,
P.O Box 2030- 20200,
KERICHO.

Dear Mr. Katam,

RE: CLEARANCE TO COMMENCE FIELD WORK/DATA COLLECTION

I am pleased to inform you that the Board of Graduate Studies has considered and approved your PhD research proposal entitled **"Personal Factors, Organizational Support and Whistle-Blowing Intentions among Employees in Public Universities in Kenya"**. Subsequently the Board has also approved the following supervisors for appointments.

      1. Dr. Hellen Wothaya Sang, PhD
      2. Dr. Pius Kiplimo Chumba, PhD

You may now proceed to commence field work/data collection on condition that you obtain a research permit from NACOSTI and /or an ethical review permit from a relevant ethics review board.

You are also required to publish two (2) articles in a peer reviewed journal, with all your supervisors, before your oral defense of thesis and submit through your supervisors, and HoD, progress reports every three months, to the Director, Board of Graduate Studies.

Please note that it is the policy of the University that you complete your studies within three years from the date of registration. Do not hesitate to consult this office in case of any difficulties encountered in the course of your studies.

I wish you all the best in your research and hope that your study will yield original contribution for the betterment of humanity.

Yours Sincerely,

0 3 JUL 2023

Dr. Ronald K. Rop
DIRECTOR, BOARD OF GRADUATE STUDIES.

cc   1. Dean, SBE
     2. HOD, MMSTH
     3. Supervisors

Appendix 5: NACOSTI Permit

REPUBLIC OF KENYA

NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION

Ref No: 462323

Date of Issue: **18/July/2023**

RESEARCH LICENSE

This is to Certify that Mr.. MESHACK KIPKOECH KATAM of University of Kabianga, has been licensed to conduct research as per the provision of the Science, Technology and Innovation Act, 2013 (Rev.2014) in Bomet, Bungoma, Busia, Embu, Garissa, Homabay, Kajiado, Kakamega, Kericho, Kiambu, Kilifi, Kirinyaga, Kisii, Kisumu, Kitui, Kwale, Laikipia, Machakos, Makueni, Meru, Migori, Mombasa, Muranga, Nairobi, Nakuru, Nandi, Narok, Nyandarua, Nyeri, Siaya, Taita-Taveta, Tharaka-Nithi, Turkana, Uasin-Gishu, Vihiga on the topic: **Personal factors, organizational support and whistle-blowing intentions among employees in public universities in Kenya for the period ending : 18/July/2024.**

License No: **NACOSTI/P/23/27775**

462323

Applicant Identification Number

Director General
NATIONAL COMMISSION FOR
SCIENCE,TECHNOLOGY &
INNOVATION

Verification QR Code

NOTE: This is a computer generated License. To verify the authenticity of this document,
Scan the QR Code using QR scanner application.

See overleaf for conditions

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Appendix 6: Approval Jaramogi Oginga Odinga University

JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE AND TECHNOLOGY
OFFICE OF THE DEPUTY VICE CHANCELLOR
(ACADEMIC, STUDENT AFFAIRS AND RESEARCH)

Tel. 057-2501804
email: dvcaa@jooust.ac.ke
website: www.jooust.ac.ke

P.O. BOX 210 - 40601
BONDO

Date: 8th August, 2023

REF: JOOUST/ACA/1/2Vol. 3

Mr. Meshack Kipkoech Katam
University of Kabianga
P O Box 2030 - 20200
KERICHO
Email: kkatammeshach78@gmail.com

Dear Mr. Katam,

RE: REQUEST TO COLLECT DATA

This is to acknowledge receipt of your email to the Vice Chancellor dated 26th July, 2023 in which you expressed your request to collect data at Jaramogi Oginga Odinga University of Science and Technology. It is noted that the data is towards your PhD studies.

Approval has been granted for you to collect data for your study on **"Personal factors, organizational support and whistle blowing among employees in Public Universities in Kenya"**.

Kindly arrange to share your findings with the University.

Yours sincerely,

Prof. Dennis Otieno Ochuodho, PhD, HABIL
AG. DEPUTY VICE CHANCELLOR (ASAR)

Copy to: Vice Chancellor
            Deputy Vice Chancellor (PAF) ⎤ To note on file
            Registrar (ASAR)

/kg

Appendix 7: Approval Meru University

MERU UNIVERSITY OF SCIENCE & TECHNOLOGY

P.O. Box 972-60200 Meru-Kenya
Tel No.: 254 704508454
Website: www.must.ac.ke Email: vc@must.ac.ke

OFFICE OF THE VICE CHANCELLOR

REF: MU/1/17/RES/4/1 (270)   Date: 4th August, 2023

Mr. Meshak Kipkoech Katam,
University of Kabianga,
P.O. BOX 2030-20200,
KERICHO
Email: kkatammeshach78@gmail.com

Dear Mr. Eric,

REF: APPROVAL TO COLLECT DATA AT MERU UNIVERSITY OF SCIENCE AND
TECHNOLOGY

Reference is made to your letter requesting for permission to collect data on your research
titled **"Personal factors, organizational support and whistle blowing among employees in
public Universities in Kenya"** at the Main Campus.

I am pleased to inform you that your request has been granted. Please get in touch with the
officer below:

Name	Designation	Telephone	e-mail
Dr. Elijah Walubuka	Registrar – Administration & Planning	0722 266 263	registrarafp@must.ac.ke ewalubuka@must.ac.ke

Yours Sincerely,

Prof. Romanus Odhiambo, Ph.D
VICE CHANCELLOR

MUST IS ISO 9001:2015 CERTIFIED

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Appendix 8: Approval South Eastern Kenya University

SOUTH EASTERN KENYA UNIVERSITY
OFFICE OF THE DEPUTY VICE - CHANCELLOR
(ACADEMIC, RESEARCH AND INNOVATION)

P.O. BOX 170-90200
KITUI
Website: www.seku.ac.ke

Tel: 0716-962 769 (Kitui)
Email: dvc-ari@seku.ac.ke

REF: SEKU/ARI/DRIC/19/VOL.2

DATE: 28th July 2023

Meshack Kipkoech Katam
PHD/BSA/001/20
University of Kabianga
P. O. Box 2030-20200
Kericho.
Email. kkatammeshach78@gmail.com

Dear Mr. Katam,

RE: REQUEST TO CONDUCT RESEARCH AT SEKU

Reference is made to your letter dated 26th July 2023 on the above subject.

This is to inform you that permission has been granted for you to collect data at South Eastern Kenya University (SEKU), the topic of your study being "Personal Factors, Organizational Support and Whistleblowing Intentions among Employees in Public Universities in Kenya"

Kindly contact our director, Research Innovation and Commercialization, Dr. Carol Hunja (email: sekudrit@seku.ac.ke) for any assistance with regard to your research. Kindly note that you will be expected to share the findings of your study with South Eastern Kenya University.

Thank you.

OFFICE OF THE DEPUTY
VICE CHANCELLOR
ACADEMIC, RESEARCH &
INNOVATION
SOUTH EASTERN KENYA UNIVERSITY
P.O. Box 170-90200,
KITUI

PROF. FRANCIS WACHIRA, PhD
AG. DEPUTY VICE-CHANCELLOR
(ACADEMIC, RESEARCH AND INNOVATION)

Cc: Vice Chancellor
Director, Research, Innovation and Commercialization

ARID TO GREEN .... **TRANSFORMING LIVES**

ISO 9001: 2015 CERTIFIED

Appendix 9: Approval Technical University of Mombasa

TECHNICAL UNIVERSITY OF MOMBASA

All enquiries must be addressed to the Vice Chancellor
When replying please quote: TUM/PRI/G/RAER/18 (33)

Date: 31st July, 2023

Mr. Meshack Kipkoech Katam
PhD Candidate
Reg No. PHD/BSA/001/20
University of Kabianga
Office of the Dean; School of Business and Economics
P.O Box 2030 - 20200
KERICHO – KENYA
Email: kkatammeshach78@gmail.com

Dear Mr. Meshack Kipkoech Katam,

RE: PERMISSION TO CONDUCT RESEARCH IN OUR INSTITUTION (TUM)

Reference is made to your email dated Wednesday, 26th July, 2023 on the above subject matter.

Permission is hereby granted for you to carry out an online survey on research entitled *"Personal factors, organizational support and whistle blowing among employees in Public Universities in Kenya".*

Please note that the data and information obtained in the course of this research will be used for academic purposes only and will be treated with utmost confidentiality.

You may kindly liaise and share an online survey questionnaire link with the Human Resource Manager who is copied for the exercise.

Yours Sincerely,

Dr. Sylvia Mutua
Ag. Registrar Partnerships, Research & Innovation

Appendix 10: Approval University of Embu

UNIVERSITY OF EMBU

OFFICE OF REGISTRAR

(ACADEMICS, RESEARCH AND EXTENSION)

Box 6 – 60100	Tel: +254 020 2444136
EMBU - KENYA	+254 0706528876
Email: registrar-are@embuni.ac.ke	+254 0743936436
Website: www.embuni.ac.ke	

REF: UoEm/REG(ARE)/DATA/VOL.1/52

DATE: 2nd August, 2023

Mr. Meshack Kipkoech Katam,
University of Kabianga,
P.O Box 2030-20200,
Kericho

Dear Mr. Katam,

RE: REQUEST TO CONDUCT RESEARCH

Reference is made to your letter on the above subject.

Permission is hereby granted to you to collect data for your research project at the University of Embu on the following conditions;

1. The information gathered should be used strictly for academic purposes.
2. Confidential information that may come your way during the study should not be revealed to a third party.
3. You shall not mention any interviewee by name without a written approval from the University.
4. You will deposit the final copy of your project with the Librarian, University of Embu.
5. You must obtain a personal accident insurance policy while working at the University.
6. You will indemnify the University incase anything happens to you while in the University compound.
7. At all times adhere to the code of conduct as shall be brought to your attention by the undersigned.

Before starting your research, you are advised to visit the undersigned for guidance on the University expectations and assistance on how to make your way around.

If you agree to these conditions, please sign in the space provided below, and return a copy of this letter to the undersigned.

Thank you.

PROF. JACKSON WACHIRA MUTHENGIA
REGISTRAR (ACADEMICS, RESEARCH AND EXTENSION)
JWM/bkg

I... agree to abide by the above conditions while collecting data for my research project at the University of Embu.

Signature .... Date ....

Copies to:
- Vice-Chancellor
- Deputy Vice-Chancellor (ARE)
- Head of Admissions

Director Research
Librarian

ISO / IEC 27001 : 2013 Certified   *Knowledge Transforms*   ISO 9001 : 2015 Certified