

## Effectiveness of Whistleblowing in the Nigerian Public Sector and Corporate Crime Prevention

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### Abstract

*This research analyzed how useful whistleblowing is in the fight against wrongdoing within corporations. The lack of previous empirical data on the efficacy of whistleblowing in preventing corporate criminality inspired the study. The 5% threshold of significance was used to examine two study questions and hypotheses. An online survey was used to gather data for this investigation. Public servants in Bayelsa State make up the study's population. Purposeful sampling was used to choose 150 random workers. Data for the study came from a set of standardized questionnaires filled out by participants; descriptive statistics, including the mean, were calculated, and inferential statistics, including multiple regression analysis, were calculated, all with the assistance of SPSS 25.0. According to the research, the public sector in Nigeria is able to keep corporate crime at bay because to the culture of its organizations and the dedication of its whistleblowers. Results showed that whistleblowing was a successful approach in reducing corporate crime in Nigeria's public sectors. The findings led to the following recommendations: public education on the value and advantages of whistleblowing; and providing response and continual communication on cases under examination to keep interested parties informed.*

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**Keywords:** Whistleblowing, Corporate Crime Prevention, Public Sector

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### 1. Introduction

The concept of whistleblowing has gained popularity throughout the world during the last few years. Whistleblowing has been regarded as a very successful method of exposing unlawful or immoral behavior in businesses, both public and private. Banisar (2011) defined whistleblowing as a prominent anticorruption tool with the goal of promoting accountability via the disclosure of information regarding fraud and corruption and also protecting the whistleblower from retribution and punishment of all sorts. While Oyebade (2016) asserts that whistleblowing is viewed as the disclosure of a wrongdoing that must be put an end to protect the public interest. According to Ogunkeye (2016), whistleblowing occurs when an individual, often an employee in a public or private body, discloses to the public that illegitimacy, exploitation,

maladministration, or other crimes have occurred. Whistleblowing, as its name implies, is the practice of alerting authorities to wrongdoing within an institution for the sake of the public. Whistleblowers are mostly workers who act in their companies' best interests at the risk of being labeled disloyal. Whistleblowers can also be suppliers, contractors, or clients, or anybody with knowledge of specific acts that are detrimental to the public good or the institution's social or economic interests.

The act of blowing the whistle can be reported either internally (internal whistleblowing) or outside (external whistle-blowing), such as to a regulator (external whistleblowing). Simply said, the whistleblower reports the company's wrongdoing to an outside party. However, prior to venturing outside the organization's gates, internal reporting should be utilized. Internal whistle blowing, when done correctly, has the potential to conceal an organization's terrible state from the public eye. Additionally, whistle blowing can be public or private. It is public when it concerns a publicly traded corporation, and private when it concerns a privately held corporation or an individual. In each of these instances, the law supporting the disclosure is one of civic curiosity protection. As a result, whistleblowing is frequently seen as a last resort in the fight against corporate crime and corruption (Puni, Agyemang & Asamoah, 2016).

Corporate crime is intricate and is typically done by persons in positions of responsibility on behalf of the organizations for which they work. In Moyo (2020), Braithwaite (2001) opine that corporate crime is any illegal conduct committed by a company or its agents. White collar crime is another term for crimes committed within corporations. In 1940, Sutherland used the phrase "corporate crime" to describe the widespread involvement of the upper class in criminal activity as part of their professional lives. It can also be perpetrated by individuals, but because to its complexity and difficulty in detection, traditional methods for identifying and stopping illegal activity are often ineffective. Whistleblowing becomes advantageous as a last resort not just for exposing undetectable wrongdoing but also for preventing it (Moyo, 2020). Whistleblowing awareness serves as a catalyst for the improvement of both the internal organizational processes and the external whistleblowing legal system in South Africa (Pillay, 2014).

Accounting professionals need to be able to handle a wide variety of ethical decision-making scenarios in the workplace, and the ability to effectively use whistleblowing is a key tool for doing so (Dyck, Morse, & Zingales, 2010; Gao & Brink, 2017). There may be less theft of company assets if more employees follow the company's code of ethics, which has been found to happen after a whistleblower complaint has been filed (Khalil, Nawawi, & Dato' Mahzan, 2014). Given this context, the drive of this study was to evaluate the usefulness of whistleblowing in the fight against corporate crime.

Almost every beautiful day, a large number of Nigerians see various types of crimes that may threaten the health, safety, or lives of others. Most people who see such injustice often say or do nothing because they feel helpless. While some choose to silently observe and comment on the proceedings. People who "blow the whistle" on unethical or corrupt behavior work to bring about positive change. In terms of detection, Suyatno (2018) observed that employee whistleblowing is the most successful method of discovering misbehavior since those closest to corporate operations are most equipped to recognize unusual behavior and mishaps, as well

as detect financial crimes. Governments suffer when public officials engage in unethical and illegal behavior. Once it has infiltrated the bloodstream of any public institution, it permanently damages the organization's moral fiber. For example, some public sector personnel want to have their hands greased before performing a legal function demanded by their job contract conditions. To this aim, researchers and academics have demonstrated a continuous commitment to understanding the elements that contribute to an organization's enhanced handling of whistle blowing (Haruna & Senzu, 2018).

Whistleblowing is a critical weapon for combating corruption and corporate crime because it gives a bottom-line evaluation that goals wrongdoing, recovers pilfered funds, and establishes active control over civic and company properties (Okafor, Adebisi, Opara & Okafor, 2020). Numerous studies examining the role of whistleblowing in Nigeria have concentrated on anti-corruption plans that protect whistleblowers or on whistleblowing as an instrument designed for fighting exploitation in the Nigerian administrative system, including Ogunkeye (2016), Oyebade (2016), Omojola (2019), Okafor et al. (2020), Egboh and Akobundu (2020), and Ahmadu (2020). While whistleblowing may be useful in averting corporate crime, there is a lack of data to support this claim. Therefore, it is vital and essential to propose studies on the efficacy of whistleblowing as a means of preventing corporate crime. The overarching drive of this study is to evaluate the usefulness of whistleblowing in the fight against corporate crime.

### Research Questions

1. Does organizational culture help in preventing corporate crime in the Nigerian Public Sector.
2. Does the attitude of the whistleblower help in preventing corporate crime in the Nigerian Public Sector?

### Research Hypotheses

**H<sub>01</sub>:** Organizational culture does not prevent corporate crime in the Nigerian Public Sector.

**H<sub>02</sub>:** The attitude of the whistleblower does not prevent corporate crime in the Nigerian Public Sector.

## 2. Literature

### 2.1 Conceptual Literature

#### 2.1.1 Whistleblowing

The term whistleblowing has its origins in the practice of police officers and referees blowing their whistles to stop unlawful or foul behaviour (Dasgupta & Kesharwani, 2010). Whistleblowing is a term for which no consensus exists. Academic literature provides one description of whistleblowing as "the revelation by organization members (current or past) to persons and establishments that may be able to upshot action of unlawful, unethical, and illegitimate activities regulated by their employers (Hoffman & McNulty, 2010). There are at least four parts to this definition: the whistleblower; the complaint or wrongdoing exposed; the company, person, or group performing the wrongdoing; and the person or entity receiving the report. The fourth factor is "internal whistleblowing," which occurs when information about wrongdoing is reported to an inside party, such as a manager or executive, within the

organization. In contrast, if the disclosure is made to a third party such as a newspaper or an investigative agency is known as an "external whistleblowing" (Dasgupta & Kesharwani, 2010).

Whistleblowing may alternatively be characterized as an act of dissent or as "an open disclosure of gross misconduct undertaken by a concerned person entirely or primarily motivated by notions of public interest" (Dungan, Waytz & Young, 2015). Whistleblowing is the act of disclosing information that an employee or former employee of an organization reasonably believes is evidence of illegal, immoral, or illegitimate practices carried out by other employees or former employees to individuals and/or organizations that may be able to effect action.

Furthermore, Ceva and Bocchiola (2018) defined whistleblowing as having six components: an action, an object, an agent, a location, an addressee, and a purpose.

1. **Whistleblowing is a specific type of action:** It is the filing of a report. Typically, reports are made public as a kind of accusation, but they can also be made confidentially through designated channels.
2. **The object:** A whistleblower is someone who brings to light suspected misconduct inside a company.
3. **The Agent:** Not everyone who alerts management about organizational misconduct qualifies as a whistleblower. Whistleblowers submit their disclosures from within the organization in which the alleged events occurred.
4. **The location:** As a result of (i) – (iii), organizations are the claimed sites of wrongdoing. Organizations are defined in broad institutional terms, i.e. as systems of embodied, interconnected, rule-governed functions.
5. **The addressee:** Whistleblowing can be aimed towards internal or external interlocutors
6. **The purpose:** Whistleblowing is a deliberate activity that attempts to bring an organization's wrongdoing to an end.

### 2.1.2 Characteristics of a Whistleblower

Gao and Brink (2017) classified whistleblower characteristics into three categories: personality traits, moral judgment, and demographic characteristics. Personality traits (sometimes referred to as dispositional qualities) are internal variables that contribute to the occurrence or behaviour of an event. Moral judgment is the capacity to determine whether one's own and others' behaviour is correct or incorrect. Age, ethnicity, sex, and job experience are all considered demographic traits.

The decision-making processes of whistleblowers may be significantly impacted by all three of these components of their personal traits (Nasu, 2015). Thus, it is crucial to understand how these qualities influence one's proclivity to report unethical behaviour.

### 2.1.3 Reasons for Whistleblowing

- i. **Individual Reasons:** It's generally agreed that the need for safety or freedom from harm is at the heart of most whistleblower cases within businesses. The purpose of whistleblowing is to shield both the whistleblower and others around them. Persons' motives are often referred to as "psychological requirements" (Moore, 2012). Additionally, whistleblowing may be used to get a variety of personal benefits, including prestige, bravery, self-confidence, and self-control (Greenberg, 2012).

- ii. **Reasons concerning the organization:** Workers may report on a wide range of events occurring within the firm. It has been speculated that the employee's desire for more visibility motivated the alleged behavior. People might be interested in both the material and the spiritual realms. A worker who provides notice in the hopes of being promoted or in advance of receiving an award, for instance, is doing it for financial gain. Intraorganizational disputes driven by individual interests are frequently cited as the primary motivation for whistleblowing (Nasu, 2015).
- iii. **Social Reasons:** Many whistleblowers have strong moral convictions and put the interests of their communities ahead of their own, since their motivation for blowing the whistle is to protect the public. Sometimes, a situation occurs inside an organization that deals with the public at large (Bjørkelo, 2013; Poitras, 2014).

#### **2.1.4 Attitudes towards Whistle-Blowing**

To have a positive or negative outlook on the behavior being investigated is to have an attitude toward it. The TRA and TPB both include a subjective factor that measures a person's attitudes. In general, the premise of these ideas is that a individual's craving to engage in a certain behaviour is more likely to be positively affected by the person's good views about that behavior. Multiple empirical investigations across several fields have confirmed the strong link between one's outlook and their subsequent actions. The study includes studies on police officers' intentions to blow the whistle, the decision-making processes of business management, and the motivations of aspiring entrepreneurs (Park and Blenkinsopp, 2009; Carpenter and Reimers, 2015). (Kautonen, Van Gelderen & Tornikoski, 2013). Attitude and behavior are shown to have positive and statistically significant connections in all of these investigations.

#### **2.1.5 Organizational Culture**

While culture itself is abstract, the processes that give rise to it in different social and organizational settings are not to be taken lightly. It is generally agreed that leadership and culture go hand-in-hand. At the same time, cultural norms will come to define leadership, the essence of leadership will be to either internalize and foster healthy cultural norms or to combat harmful ones. (Schein, 2016). Fallon and Cooper (2015) assessed workers' perceptions of their organization's culture with regards to whistleblowing in their study. Fallon and Cooper (2016) effectively employed six mechanisms to evaluate the effects of administrative culture on the occurrence of bribery cases inside the Australian Wheat Board (AWB) from 1999 to 2002. Focus, handling of crises, allocation of resources, role modeling (leaders' actions), incentive system, and termination policies are all things that may be evaluated.

#### **2.1.6 Factors influencing Whistleblowing**

##### ***The Culture of the Organization***

Culture is critical for whistleblowers because it determines the degree to which whistleblowing is seen suitable and so serves as a barometer of an organization's readiness to change. At all management levels, the company culture must encourage reporting of unlawful behavior and misconduct. Multiple reporting routes, appropriate support and safety for reporters, good training, and efficient disclosure administration all contribute to the creation of a "speak up" culture (Mukonya & Tadu, 2016).

##### ***Reward***

When it comes to encouraging employees to come forward with information about wrongdoing, some companies regard financial incentives as an effective tool. The Reserve Bank of Zimbabwe reportedly offers a 5% reward to anyone who blows the whistle on cash hoarding, selling, or illegal operations, as reported by The Business Chronicle (2017). The award was five percent of the total money that was reported. Compliance with anti-money-laundering legislation and industry standards was a primary goal of the incentives. The nation's financial woes as a result of externalization and other unlawful acts motivated this. Mukonya and Tadu (2016) suggest, however, that compensating whistleblowers may create the perception that they are doing so in order to receive compensation for their ostensibly beneficial actions. Whistleblowers are considered as professionals who profit from the sale of information. As such, the whistleblower may provide information in exchange for a payment.

### ***Channels of Reporting***

It has been established that reporting routes either encourage or discourage whistleblowing. Corporations prefer that witnesses disclose unethical behavior inside, as external reporting can result in reputational harm and a significant risk of lawsuits (Berry, 2014). Whether an internally managed channel is preferable or not is a function of the surrounding environment (Mukonya & Tadu, 2016). It is not advisable to disclose unethical behavior internally if doing so would benefit the organization, as the target of the complaint is unlikely to correct the behavior. An internal hotline may be more appealing to witnesses than an external one when the misconduct benefits only the perpetrator; in this case, the corporation has a higher incentive to investigate the allegations and take remedial action.

### **2.1.7 Barriers to Whistleblowing in Nigeria**

Regardless of the desirability and benefits of whistleblowing, we outline some of the obstacles and recommendations for organizations below: apprehension of retaliation; social stigma; reporting expenses; fear of losing a job; absence of no business policies or processes in place; inadequate education; and absence of assistance.

### **2.1.8 Corporate Crime**

Corporate crime, in criminology, refers to crimes perpetrated by a corporation (i.e., a commercial entity with a distinct legal identity from the natural persons that govern its operations) or by individuals who may be associated with a company or other business entity. Certain types of corporate corruption may not be considered criminal if they are not expressly prohibited by a certain set of laws (Ogunkeye, 2016). Corporate crime may also refer to the corporate entity's criminal responsibility or to the criminal behavior and liability of a firm's agent. While the two definitions are synonymous, it is critical to separate wrongdoing within a business from misconduct committed by the corporation. Indeed, the company is not necessarily responsible for the crime. A business firm may be a victim of an agent's wrongdoing, or it may be a perpetrator in some situations. As defined by Pearce and Tombs (2019), corporate crimes occur when lawful formal structures are used to commit illegal acts for the benefit of the corporation's formal purposes, whether by deliberate choice or negligent oversight.

## 2.2 Theoretical Framework

### Extrema Ratio View

Ceva and Bocchiola (2018) claim that whistleblowing is an extremely unusual individual retort to major organizational malfeasance. Therefore, whistleblowing beyond the typical duties associated with group membership. It's a kind of personal protest in response to a dire situation where the usual channels for reporting within an organization are useless, unavailable, or ineffective. This has led many to consider whistleblowing to be an act of civic disobedience (Brownlee, 2016; Sheuerman, 2014). De George's (2010) assertion that there are three permissible, obligatory, and forbidden stances on whistleblowing was echoed by Ceva and Bocchiola (2018). They assert that whistleblowing is ethically impermissible as a result of cultural opposition. The most logical justification for not blowing the whistle is loyalty. They argue that whistleblowing should be deemed ethically permissible or necessary in certain circumstances.

Additionally, Ceva and Bocchiola (2018) proposed classification criteria for acceptable whistleblowing, in line with De George (2010). The first criterion is when a business causes severe and substantial harm to members of the public through its product or policy. The second requirement is that workers must report ethical concerns to their direct managers if they come across something that poses a significant risk to customers or the general public. Finally, when an employee's direct supervisor fails to adequately resolve a problem or complaint, the employee is permitted to submit the matter to the Board of Directors without first exhausting internal reporting procedures.

Whistleblowing, according to Ceva and Bocchiola (2018), is morally required when there is enough evidence to persuade a reasonable, unbiased observer that one's assessment of the situation is correct and that the company's product or conduct constitutes a major harm to the public or consumers. Employees need convincing evidence that going public will lead to necessary changes before they consider making the move. When taking a risk, the potential reward must be greater than the risk itself. In addition, there must be strong evidence in the form of documents and sufficient grounds to think the company will change before whistleblowing becomes ethically required. What this means is that an employee has no moral obligation to blow the whistle if they have confidence in their employer would do serious, irreversible harm. It follows that self-sacrifice is not obligatory from a moral standpoint. Employees have the right to raise concerns about the safety of the company's products, but they are not obligated to do so unless they have information that would persuade a reasonable person to believe that the goods pose a grave risk to the public or clients and have aim to have faith in that going public will prompt the essential modification. These criteria mitigate the danger of retribution against the whistleblower. While it is acknowledged that the whistle-safety blower's is paramount, setting such a high bar will ensure that no one will blow the whistle.

## 2.3 Empirical Review

Sani, Salim, Mohanadasc, Yaakup and Azmane (2020) investigated the effect inspiration of specific features on future internal auditors' whistleblowing intents. Their research focused on three factors that influence behaviour: self-efficacy, empathy, and psychological safety. 193 accounting degree graduates completed the self-administered

questionnaire, and results were analyzed using Smart-PLS software. The findings of the study indicated that self-efficacy and responsiveness had a substantial effect on the intention of whistleblowers.

Ulfah, Irwansyah, Ikbah, Paminto and Darma (2020) examined several factors that may influence the reporting of fraud (whistleblowing) within an organization to responsible individuals in order to determine the reporting channel preference, whether internal or external. They collected data and hypotheses using survey letters and direct messages (DM) via public media linked to social media. Through a survey of 2,214 government officials from Indonesia's regencies, cities, and provinces. The results indicated that the association between whistleblowing, specific, and ecological dynamics all play a substantial role in determining how public workers in Indonesia choose to disclose. Additionally, it was shown that fear of reprisal was more prevalent (stronger) than public service motivation, resulting in unfavorable and negligible chances for alternate whistleblower reporting channels.

Edih (2020) investigated the economic gains, prospects, and challenges associated with Nigeria's whistleblowing policy. Qualitative deductions from secondary data were utilized as the technique in the study. According to the analysis, the policy elicited 5,000 tips, resulting in the recovery of many billions of naira. Additionally, it was found that no law existed to protect whistleblowers from victimization and recriminations.

Egboh and Akobundu (2020) investigated the role of whistleblowing policies in combating corruption. The Key Informant Interview (KII) technique was used to interview several high-profile and senior staff members of the EFCC, ICPC, and the Federal Ministry of Finance (FMF). The Nvivo Software was utilized to scrutinize and interpret the data in their study, which resulted in significant discoveries. The findings indicated that whistle blowing policies have been important in combating exploitation and other illegal activity in both the civic and commercial sectors, since they foster a culture of transparency and openness.

Moyo (2020) assessed the variables and constraints effecting whistleblowing, as well as the efficacy of whistleblowing as a tactic for preventing organization delinquency at Schweppes Zimbabwe. To accomplish the research aims, a descriptive case study design was employed. The targeted population consisted of 763 Schweppes Zimbabwe employees, ranging from shop floor staff to administration. Quota sampling was adopted to divide the population into strata that represented different levels of management, from entry-level to executive. Furthermore, individuals from each subgroup were selected via judgment sampling. Interviews and questionnaires were structured to gather the data. According to the findings, whistleblowing is an effective technique for avoiding corporate wrongdoing. Additionally, the investigation discovered the existence of whistle-blower hotlines and reward schemes. Furthermore, the study demonstrated that whistleblowing facilitated the disclosure of crimes perpetrated by strong people in positions of authority and of unethical activities that are hidden from the public.

The effectiveness of the WBW Policy in fighting exploitation in the Nigerian public sector was studied by Ogbomo (2019). The states of Delta, Edo, Enugu, and Anambra were the focus of the study. The information was gathered by means of a well-designed questionnaire. A



questionnaire was used for the research. The government surveyed 162 accountants and 102 auditors. Judgmental sampling was used to pick the 264 respondents from the public organizations in the four states (JST). Data was evaluated using descriptive statistics, which encompassed charts, mean, standard deviation, tables, and percentage response analysis. When calculating the instrument's reliability using the Cronbach alpha coefficient, we got: (0.7110). The hypothesis was examined using SPSS 23.0 and the Pearson Product Moment Correlation Coefficient for testing (PPMCC). According to the results, the WBW Policy has been effective in reducing corruption in Nigeria's government.

Dauda (2018) looked into the pros and cons of using "whistle-blowing" to fight corruption in Nigeria from a qualitative perspective. While whistleblowing regulations are a desirable tool for confronting corruption head-on, this article argues that they may be ineffective in Nigeria if steps to reduce poverty, create jobs, ensure citizens' safety, improve infrastructure, and reinvigorate the economy are not also taken.

Accountancy seniors' intentions to disclose whistleblowers were studied by Apadore, Chin, Cheau Qi, Yan, Yu-Sinn, and Min (2018). Using the Moral Intensity Model, the researchers looked at how factors including the severity of the repercussions, public acceptance, and geographical closeness affect the decision to blow the whistle. The results show that there is a strong correlation between a person's purpose to blow the whistle and the following three factors: MC, SC, and PX (WI).

Makinde (2018) assessed whistleblowing and its components. In terms of technique, it examined documentation proof of funds recovered as a result of whistleblowing in Nigeria since it began in 2016. The internet, journals, theses, archive material, and the huge body of literature were all used to aid in the information gathering process. The study discovered widespread trends toward increased plundered fund recovery, public exposure of corrupt practices, and aid to anti-corruption organizations in Nigeria.

Adetula and Amupitan (2018) investigated the usefulness of whistleblowing as a tool against fraud, forgery, and corruption in Nigeria. Data collected from surveys and other primary and secondary sources were analyzed using statistical measures such mean, standard deviation, regression, and Pearson correlation (SPSS). Whistleblowing was shown to be a useful strategy in the fight against the pervasive problems of fraud, forgery, and corruption in Nigeria, as evidenced by the research and analysis presented here.

The purpose of this study is to inquire into the possible causal relationship between press freedom and the level of protection afforded to whistleblowers, Kehinde and Osifo (2017) performed a comprehensive case study of Botswana and South Africa's whistleblower protection legislation. The authors of this paper used variables for things like democracy, economic growth, assistance reliance, Internet availability, natural resources, and governmental transparency to try to tease out the link between the two. A correlation between press freedom and safeguards for whistleblowers was found.

Gao (2017) highlighted the Corporate Internal Whistleblowing Policy Examination, a study of whistleblowing studies in accounting. The study also looked at how different companies'

internal whistleblower rules were written and what differences there were. The study then shifted its emphasis to the optimal design of internal whistleblower policies in businesses. The research arrived at its conclusions using an experimental technique including fifty (50) of the top publicly traded firms in the USA. The most significant finding was that when used in the Reporting Policy, first-person pronouns increased employee reporting intentions. Additionally, the study discovered that businesses seeking to inspire workers should pay courtesy to not just the substance of the policy's ethics, but also to the policy's linguistic vividness, which influences employees' reporting intentions. Furthermore, the study demonstrated that language is essential for explaining the internal reporting policy successfully.

In 2015, Sharif researched what motivates British internal auditors to report misconduct. Seven independent factors at the individual level were investigated in relation to the dependent variable (attitude, injunctive norm, descriptive norm, perceived behavioral control, self-efficacy, organizational professional conflict, and awareness of whistle-blowing protection legislation). The moderating impact of moral intensity was found to be significant across seven associations between independent factors and the dependent variable. Surveys were the major method of data gathering in this study. Multiple regression analysis revealed robust positive associations between six independent variables and the dependent one. Attitude, injunctive norm, perceived behavioral control, self-efficacy, organizational-professional conflict, and awareness of whistleblower protection law were the six factors demonstrated to be independent of one another. Our findings indicate that moral intensity significantly moderated the association between the injunctive norm and the intention to blow the whistle, as well as the association between the descriptive norm and the intention to blow the whistle, as measured by multiple regressions with a moderating impact of moral intensity. The results suggest that, in addition to organizational considerations, personal ones have a significant influence in determining whether or not an internal auditor would blow the whistle.

## **2.4 Gap in Literature**

Evidence from the literature reviewed showed that several scholars have examined the concept of whistleblowing. Studies such as Egboh and Akobundu (2020), Ogbomo (2019), Mukonya and Tadu (2016), Ulfah, Irwansyah, Ikbal, Paminto and Darma (2020), among other studies. These numerous studies examined the role of whistleblowing a tool in fighting against corruption or as an anti-corruption plan protection. Even yet, there is a dearth of research on the topic of whistleblowing as a means of preventing corporate criminality. The researcher is unaware of any previous empirical studies in Nigeria that have looked at the usefulness of whistleblowing in preventing corporate crime. Moyo performed the sole study on the efficacy of whistleblowing as a strategy in the prevention of corporate crime, and it was done there in Zimbabwe (2020). Thus, this vacuum created constitutes the gap this present study intends to fill.

## **3. Methodology**

For this investigation, we use a survey-based methodology. It was chosen because it was appropriate for the study's stated goals and problems. All government workers in Bayelsa State constitute the study's population. One hundred fifty (150) state and local government workers in Bayelsa State were chosen at random to participate in the study. Non-probability sampling

was employed in this study. Purposeful sampling is employed. The researcher can then use their best judgment to choose participants from the population. Primary data were used in the investigation. The information for the study was gathered by means of a self-administered, structured questionnaire. The first part will contain biodata of the respondents, while the final part will measure the parameters/items of each of the research variables. All items will be measured with a Likert five-point rating scale.

The instrument's content validity was established by consultation with experts in the subject. The items on the exam were put through a reliability analysis using Cronbach's alpha. A cut-off value of 0.7 was the bench-mark as it is the recommended value for reliabilities. 10 questionnaires were given randomly to participants and then analyzed using SPSS version 25 software and obtained 8.3, 7.7 and 7.4 for organizational culture, effectiveness of whistleblowing and attitude of whistleblowers; corporate crime and the general instrument respectively.

SPSS 25.0 was used to collect, sort, edit, classify, code, and analyze data from the primary survey. Descriptive statistics were used to create a profile of the respondents, and then those same data were used to show the variables. Multiple regression analysis was used to figure out how each independent variable affected the final tally for the study's dependent variable. In capturing the variables in the study, the model is presented in a functional form as shown below:

$$Y = f(\text{Explanatory variable}) + \text{error term} \text{----- (I)}$$

Where Y = Explained Variable – Corporate Crime.

X = Explanatory Variable which was denoted by organizational culture, effectiveness of whistleblowing and attitude of whistleblowers.

The multiple linear regression models for this study are defined as:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \varepsilon \text{----- (II)}$$

$$\text{COC} = \beta_0 + \beta_1 \text{ORC} + \beta_2 \text{ATW}_2 + \varepsilon \text{----- (III)}$$

Where:  $\beta_0$  = Constant;  $\varepsilon$  = Error term; COC = Corporate Crime; ORC = Organizational Culture; ATW = Attitude of Whistleblower, and  $\beta_1$  and  $\beta_2$  = coefficient/value of predictor variable.

#### **4. Data Analysis and Discussion**

##### **4.1 Data Presentation**

The questionnaires administered were 150 to the sample respondents, however, 136 were retrieved, representing 90.6% as the successful response. The response rate of the respondents are: Number Administered 150 (100%); Number Retrieved and used in Analysis: 136 (90.6%), and Number Not Retrieved: 9.4%.

#### 4.1.1 Demographic Characteristics

**Table 4.2 Summary of Respondents' Profile**

Demographic Characteristics	Sub-characteristics	Frequency	Percent
Gender	Male	81	60
	Female	55	40
<b>Total</b>		<b>136</b>	<b>100</b>
Age (years)	20 - 30	48	35
	31 - 40	60	44
	41 above	28	21
<b>Total</b>		<b>136</b>	<b>100</b>
Educational Qualification	SSCE	22	16
	OND/NCE	44	32
	HND/B.A/B.Sc	59	43
	Others	11	9
<b>Total</b>		<b>136</b>	<b>100</b>
Number of Years in Service	Below 5years	21	15
	5 – 15years	52	38
	above 15 years	63	47
<b>Total</b>		<b>136</b>	<b>100</b>

Source: Field Survey, 2023

Table 4.2 displays the respondent's demographic information. 60% of the responders are men and 40% are women, as seen in the table above. As for age, 35% of the total respondents aged between 20 and 30 years, 44% between 31 and 40 years while 21% of the total respondents aged above 41years. On respondents' educational qualification, 16% are SSCE holders, 32% are OND/NCE holders, 43% are HND/B.A/B.Sc. holders while 9% of the total respondents had attained other qualifications. For respondents' number of years in service, 15% of the total respondents had worked below 5 years, 38% had worked between 5 and 15 years while 47% had worked above 15 years.

#### 4.1.2 Descriptive Statistics

**Table 4.3 Descriptive Statistics of Organizational Culture**

		N	Min	Max	Mean	Std. Deviation
1.	My organization provide support and protection against retaliation to person who report crime.	136	1.00	5.00	3.1250	1.29636
2.	My company does not provide any information on the status of whistleblower complaints.	136	1.00	5.00	3.8529	1.43258
3.	An incentive program exists in my company for employees who report wrongdoing.	136	1.00	5.00	3.1250	1.21373
4.	In my organization, whistleblowers' identity remains anonymous.	136	1.00	5.00	3.4412	1.67228
	Valid N (listwise)	136				

Source: Field Survey, 2023

Table 4.3 shows the descriptive outcome of organizational culture. The result showed that the mean score of all the items scored above 2.50 cut-off point of the mean. Respondents indicated agreement with the following statements regarding their organization's treatment of whistleblowers: there is no noteworthiness on how whistleblowing issues are treated; there is a recompence platform for whistle-blowers; and in their organization, whistleblowers' identities are kept anonymous.

**Table 4.4 Descriptive Statistics of Attitude of Whistleblower**

		N	Min	Max	Mean	Std. Deviation
1.	Whistleblowing is my role responsibility as an employee.	136	2.00	5.00	3.1176	1.04746
2.	Even in an environment that frowns upon such behavior, I am convinced that I would be able to report the director for wrongdoing.	136	2.00	5.00	3.8162	1.16239
3.	I will be discouraged to whistleblow if the leaders threaten a whistle-blower with a denial of a promotion.	136	2.00	5.00	3.9265	1.03016
	Valid N (listwise)	136				

**Source:** Field Survey, 2023

Table 4.4 present questions on the attitude of whistleblower. The result showed that all the items scored above 2.50 cut-off point of the mean. This indicate that the respondents agreed that: whistleblowing is their role responsibility as an employee, they are poised that they would be able to blow the whistle on the director even if they are in a state that discards the practice and they will be discouraged to whistleblow if the leaders threaten a whistle-blower with a denial of a promotion.

**Table 4.5 Descriptive Statistics on Corporate Crime**

		N	Min	Max	Mean	Std. Deviation
1.	Whistleblowing helps to combat corporate crime	136	1.00	5.00	2.1250	1.23191
2.	Whistleblowing enhances public interest to combat crime	136	1.00	5.00	3.0294	1.33855
3.	The practice of whistleblowing has raised staff and management's consciousness of illegal or unethical behavior within the company.	136	1.00	5.00	2.5368	1.43969
4.	When proper procedures for reporting crimes are lacking, whistleblowing can help expose and uncover wrongdoing.	136	1.00	5.00	3.4412	1.54328
	Valid N (listwise)	136				

**Source:** Field Survey, 2023

Table 4.5 present questions on corporate crime. The result showed that the mean score of items 2, 3 and 4 scored above 2.50 cut-off point. Consequently, it seems that the vast majority of respondents agree that (a) whistleblowing raises public interest in fighting crime, (b) whistleblowing has created a culture of awareness on issues relating to ethical practices like crime in the organization, and (c) whistleblowing enables exposure and detection of crime where there are no adequate reporting channels. While the mean score of item 1 scored below 2.50 cut-off point. This indicate that the respondents disagreed that whistleblowing helps to combat corporate crime.

## 4.2 Presentation and Analysis of Results

### 4.2.1 Regression Analysis

**Table 4.6 Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error
1	.973 <sup>a</sup>	.946	.946	1.22486

Source: SPSS Outcome 25.0

The effectiveness of the regression model in explaining the investigated variables is displayed in Table 4.6. The correlation between the predictor factors (organizational culture and whistleblower attitude) and the outcome variable (whistleblower satisfaction) is somewhat strong ( $R=0.973$ ) (corporate crime). Organizational culture and whistleblower disposition were examined as independent and dependent factors, respectively, and their connection was quantified using the coefficient of determination, or R square. With a R squared value of 0.946, the variance in the dependent variable is well explained by the independent factors.

**Table 4.7 Analysis of Variance (ANOVA)**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	3520.080	2	1760.040	1173.140	.000 <sup>b</sup>
Residual	199.537	133	1.500		
Total	3719.618	135			

Source: SPSS Outcome 25.0

The whole model was supported by statistical analysis of variance (ANOVA) results, as shown in Table 4.7. This was corroborated by the probability value of 0.000. The reported p-value was seen to be less than the conventional significance level of 0.05 ( $p\text{-value} < 0.05$ ). This shows that the independent variables (organizational culture and attitude of whistleblower) are good predictor of the dependent variable (corporate crime).

**Table 4.8 Regression Coefficients**

Model		Unstand. Coefficients		Stand. Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4.989	.444		-11.230	.000
	ORC	.312	.059	.323	5.303	.000
	ATW	1.095	.101	.662	10.862	.000

**Source:** SPSS Outcome 25.0

From the table 4.8 above, the regression coefficients shows that organizational culture (ORG) and the attitude of whistleblower (ATW) were positively related to taxpayers' compliance with beta coefficients of 0.312 and 1.095 respectively. Organizational culture and attitude of whistleblower were statistically significance with p-values of 0.000 respectively.

### 4.3 Test of Hypotheses

#### Hypothesis I

Organizational culture does not prevent corporate crime in the Nigerian Public Sector. We can see that the coefficient for organizational culture is 0.312 and the p-value is 0.000 in table 4.8. This demonstrates the importance of company culture in influencing corporate criminality. Both the regression coefficient and the p-value (0.000) lend credence to this. Therefore, we support the alternative hypothesis that a strong organizational culture can deter corporate crime in Nigeria's public sector, rejecting the null. Thus, we draw the conclusion that, in the Nigerian Public Sector, organizational culture discourages corporate crime.

#### Hypothesis II

The attitude of the whistleblower does not prevent corporate crime in the Nigerian Public Sector

Attitude has a coefficient of 1.095 and a significance level of 0.000, as seen in table 4.8. This demonstrates how the whistleblower's perspective influences corporate wrongdoing. Both the regression coefficient and the p-value (0.000) lend credence to this. As a result, we adopt the alternative hypothesis that the whistleblower's mindset discourages corporate crime in Nigeria's public sector. Thus, we conclude that the attitude of the whistleblower prevents corporate crime in the Nigerian Public Sector.

### 4.4 Discussion of Findings

The research analyzed how useful whistleblowing is in the fight against corporate wrongdoing. Individually, the regression findings are as follows: The research disproved the null hypothesis, which said that a public sector organization's culture had no effect on its ability to deter corporate crime in Nigeria. The study revealed that the attitude of the whistleblower inhibits corporate crime in the Nigerian public sector, therefore refuting the second hypothesis that found the opposite to be true. In addition, the whole model was statistically significant, as indicated by the p-value of 0.000. This advocates that whistleblowing is a useful method for

combating corporate criminality in Nigeria's public sectors. According to Moyo's research, this is a valid conclusion (2020).

## **5. Summary, Conclusion and Recommendations**

### **5.1 Summary**

The findings of this study are summarized as follows:

1. Organizational culture prevents corporate crime in the Nigerian Public Sector.
2. The attitude of the whistleblower prevents corporate crime in the Nigerian Public Sector.

### **5.2 Conclusion**

The research analyzed how useful whistleblowing is in the fight against corporate wrongdoing. The primary goal of the research was broken down into two secondary goals. Multiple regression study confirmed that an organization's culture and a whistleblower's attitude do reduce corporate crime in Nigeria's public sectors. that whistleblowing be used more widely to combat corporate crime in Nigeria's public sectors.

### **5.3 Recommendations**

The following suggestions were developed in light of the study's findings: As investigations progress, it is crucial to provide updates and maintain open lines of contact with all parties involved. As a first step in increasing disclosures, public education on the value of coming forward with information is necessary. The key is convincing workers that they can speak up without fear of reprisal. As a result, employees would be more likely to blow the whistle and less worried about punishment if they received support from their coworkers and superiors. And that whistleblowing be used more widely to combat corporate crime in Nigeria's public sectors.

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