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Exploring whistle blowing intentions in South Africa: A quantitative analysis

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The purpose of this paper was to examine the influence of individual and situational level factors on internal whistle-blowing intentions, within a South African context. This is the first quantitative study of whistle-blowing in South Africa. Quantitative survey data, encompassing 250 senior, middle and lower-level management/administration personnel was analysed. Majority of surveyed participants indicated positive intentions toward whistle-blowing. Majority also believes that general sense of morality and professional ethics are the most influential motivations for whistle-blowing. Improved internal organizational systems and external legal systems were surprisingly found to discourage whistle-blowing in our sample. A theoretical basis for future research is extrapolated, with the main findings highlighting the importance of positive organizational values/culture and the perpetuation of business ethics awareness.

Key words: Whistle-blowing, South Africa, intention, antecedents, ethics, culture.

INTRODUCTION

The whistle-blowing term in the 1970's was adopted to differentiate allegations from somebody inside the company in contrast to allegations of a misdeed by someone from outside the company (Near and Miceli, 1985). Throughout the years, a standard definition of whistle-blowing has been adopted by a range of authors (Dworkin and Near, 1997; Near and Miceli, 1985, 1996; Rocha and Kleiner, 2005). It is generally considered as "The confession by organisation members (ex or current) of immoral, illegal and illegitimate practices under the control of their employers to persons and organisations that may be able to effect action" (Near and Miceli, 1985). For an act of whistle-blowing to occur, there must at least be four elements involved: (1) the whistle-blower; (2) the complaint or the wrongdoing that is being revealed;

(3) the organisation/individual or a collection of people working in the organisation who is/are committing the wrongdoing and; (4) the party who is made aware of the wrongdoing by the whistle-blower. With specific focus on whistle-blowing intent, we primarily examine the first element of this process.

The cost of silence

Investigating whistle-blowing intent and behaviour is important to organisations because unethical behaviour, such as employee theft or management fraud, can be exceptionally costly to organisations. A study comprising over 530 companies, across 15 European countries reported that fraud cost these companies at least 3.6 billion EUR (Shaw, 2002). In a more recent study, it was revealed that cases of fraud in American companies accounted for losses of $650 billion (Association of Certified Fraud Examiners, 2006). U.S. firms lose five

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percent of their annual revenues to fraud (Association of Certified Fraud Examiners, 2006). Whistle-blower information was responsible for the discovery of one third of the cases involved. Tips from whistle-blowers demonstrated to be the most valuable approach in revealing fraud than any other technique (that is, internal controls, internal audits, and external audits) (Association of Certified Fraud Examiners, 2006; Miceli and Near, 2005; Sweeney, 2008). Nonetheless, reports about fraud are not the most frequent form of whistle-blowing. A longitudinal study of nine leading U.S. industries, spanning from 2003 to 2007, and analyzing over 270 000 calls to whistle-blowing hotlines, reported that the utmost number of calls (50%) were related to personnel management issues (Security Executive Council, 2007).

Failure to blow the whistle can be responsible for government waste predicted by Stanbury and Thompson (1995) to "easily exceed" one half of all federal expenditure. These huge losses suggest that organisations and their various stakeholders need to better monitor those engaging in white-collar crime and other unethical practices in organisations. Regardless, a separate survey on workplace ethics (Hudson Employment Index, 2005) showed that of the almost one third (31%) of U.S. employees noticing co-workers engaging in ethical misconduct, only half (52%) reported it to an authority. This problem is magnified tenfold in developing countries such as South Africa, where corporate crime and fraud is almost institutionalised (De Sardan, 1999; Lewis and Uys, 2007). The other contributing factor is the ineffectiveness of protection provided to whistle-blowers in South Africa.

The South African context

Like other countries undergoing rapid transformation, South Africa's young democracy is experiencing high levels of crime, including fraud and corruption (Lewis and Uys, 2007). In an attempt to address these problems and promote accountability, The South African Protected Disclosures Act (PDA) of 2000 was passed in June 2000 and came into operation the following year. PDA 2000 creates procedures that employees who wish to disclose irregularity in the workplace can follow to prevent retaliation by their employers. The Act states that an employer may not cause occupational detriment (disciplinary action, dismissal, transfer, harassment etc.) to an employee who has made a protected disclosure in good faith. Since the legislation was introduced, only five cases brought under PDA 2000 in the Labour Court have been reported so far and the applicants were successful in three of them; One in the private sector, one in the public sector and one in a parastatal (Lewis and Uys, 2007; Uys, 2008, 2011). In all three cases, the whistle-blowers were apparently successful in their action under

PDA 2000. Their success lies mainly in the fact that they were vindicated and their reputations restored, at least in the eyes of the law. In all other respects they seem to have lost: in terms of finances, emotional stress, strained relationships and attempts to get their careers back on track (Lewis and Uys, 2007). For example, in one of the cases, the whistle-blower was initially reinstated, but lost his job five months later (Uys, 2011). Another was left in significant legal debt (Uys, 2011). Protection for individuals uncovering fraud is necessary in all countries, but especially developing countries like South Africa. As is demonstrated by these three cases, as well as numerous others that never reached the Labour Court (Uys, 2000, 2004, 2005), the track record of PDA 2000 with regard to protecting South African whistle-blowers is very poor.

In the developing world, torture, kidnapping, imprisonment and murder, figure prominently as retaliation options available to state agencies and others when they are threatened with being exposed for corrupt affairs (Lewis and Uys, 2007). These options are not as available in the West, which tend to concentrate around reprisals such as: (a) compulsory psychiatric referrals; (b) retrenchments; (c) demotions; and (d) penal relocation (De Maria and Jan, 1994a). Western whistle-blower laws are constructed based on a certain set of circumstances and assumptions. To name a few, these include ubiquity of the rule of law, legitimacy of state anti corruption agencies and public confidence in disclosure as an anti-corruption device (Alam et al., 2010). These assumptions considerably contend with bleak developing world realities, military dictatorships, ethnic violence and poverty. In investigating the moral economy in Africa, De Sardan (1999) stated that corruption has become, in almost all African countries, a common and routine element of the functioning of the administrative and para-administrative apparatus, from top to bottom. "This being the case, corruption is neither marginalised nor sectionalised, or repressed, but is generalised and banalised. Corruption is as frequently denounced in words as it is practiced in fact" (De Sardan, 1999).

In this context, one must recognise that the PDA 2000 is largely based on the UK Public Interest Disclosures Act with little accommodation for South African circumstances. The political, economic and cultural influences are widely different in developed and developing countries likened to South Africa. De Maria (2005) identifies the following as essential prerequisites for effective whistle-blowing: (a) the presence of a stable state; (b) the general acceptance of the rule of law; (c) a general belief in the effectiveness of state anti-corruption agencies; (d) public confidence in the effectiveness of disclosure in combating corruption; (e) guarantees of the freedom of expression; (f) a separation of judicial, regulatory and state powers and; (g) the overarching importance of the public interest when it comes to state revenue collection

and spending. Given that the PDA 2000 has only seen five cases thus far, we propose that - (c) public confidence in state anti-corruption agencies and (d) in the effectiveness of disclosure - are two of the factors as identified by De Maria (2005), which are not present in South Africa, putting into question whether South Africa is ready for whistle-blowing protection (De Maria, 2005).

The alternative explanation is that South African cultural beliefs, ethical ideologies and similar antecedents characteristic of whistle-blowers, are absent, and thus leaning closer toward loyalty for one's organisation, rather than loyalty for the wider public good (Dorasamy, 2010). The relevant questions are therefore: (1) whether South African's posses the intention to blow the whistle, and (2) whether the PDA 2000, the corporations and the state are so ineffective at raising awareness and protecting whistle-blowers, as to have significantly reduced the confidence in the disclosure of organizational misconduct. To address the aforestated questions, our study provides the first quantitative evidence of South Africans' intentions and perceptions of whistle-blowing. The only other study on whistle-blowing undertaken in South Africa (Uys, 2008) has confirmed that South Africans risk significant retaliation. In narrative interviews, all 18 whistle-blower respondents in the study reported having experienced various forms of victimization from their employer, including the loss of work, and inability to find new employment.

We have surveyed 250 South Africans working in the Government Sector, to determine if South Africans believe in the wider public good, and which antecedents of their culture perpetuate or negate these beliefs likened to other countries as found by Alam (2009). The antecedents studied in the literature include individual antecedents such as role responsibility (Miceli and Near, 2002), status in organisation (Brewer and Seiden, 1998), education (Mesmer-Magnus and Viswesvaran, 2005), gender (Sims and Keenan, 1998), age (Zhang, Chiu and Wei, 2009a), tenure (Dworkin and Baucus, 1998), attachment and satisfaction with job (Brewer and Seiden, 1998), personal morality (Keenan, 2000), emotions (Henik, 2008), locus of control (Miceli and Near, 1992), culture (Tavakoli, Keenan and Crrijak-Karanovic, 2003), religion (Barnett, Bass and Brown, 1996) and fear of retaliation (Keenan, 1995). The individual antecedents are supported by situational antecedents such as perceived support (King, 1997), organizational justice/climate (Goldman, 2001; Seifert, 2006), organizational values/culture (Rothwell and Baldwin 2007; Zhang et al., 2009a), severity of wrongdoing (Lee et al., 2004) and ethics programs (Jackson, 2000). From these antecedents, our study will specifically look at personal morality, status in organisation, fear of retaliation and culture – uncertainty avoidance specifically. All of these have been classified as individual antecedents. In addition, we will thoroughly examine three situational antecedents – perceived support, organizational values/culture and severity of wrongdoing. We have chosen to examine these specific variables, as there is a strong consensus among researchers, with regards to the effects of these variables. Examining these variables will provide us with hints as to whether South Africa fits the consensus, or whether the ethical climate of South Africa is in fact different, to the ethical climates researched in the developed world.

METHODOLOGY

An exploratory-type survey questionnaire (Appendix) was adopted from Hwang et al. (2008) with adjustments shaped to specifically explore factors influencing intentions on whistle-blowing practice inside the South African National Government Departments, in Gauteng. A total of 41 questions are present, and classified into five groups. The first group (Group A) contains the questions on respondent's demographics, including age, gender, education, work experience and religious beliefs. Group B questions attempt to determine whether a participant (a potential whistle-blower) is motivated by factors such as social justice, professional ethics, sense of morality, monetary rewards, promotions, peer encouragement, and job protection. Group C explores whether respondent's intention to whistle-blow is weakened by certain factors, such as a company's strong internal control system, media attention, retaliation, religious beliefs, a sense of betrayal etc. The fourth group (Group D) explores participant's whistle-blowing intention through factors, such as job position, the amount of money involved and the degree to which the breach threatens the company and society.

Group E includes questions regarding one's perception of their organization's values, as expounded from Schwartz (1994) human values dimensions. Schwartz (1994) developed a list of 56 values, which was completed by samples of students and of elementary school teachers in over 40 countries (Schwartz, 1999). He tested these with Smallest Space Analysis (both at the individual and at the country level). At the country level, he established seven dimensions: conservatism (later renamed embeddedness), hierarchy, mastery, affective autonomy, intellectual autonomy, egalitarian commitment (later renamed egalitarianism), and harmony. In an attempt to measure the degree to which the National Government of South Africa upholds the values considered important for the functioning of a fair and democratic culture, questions were expounded from each of these dimensions. For example, from the egalitarianism dimension, we posed the statement – "in the organisation I work, we are encouraged to preserve our social world". The last section (Group F) comprises the questions testing how personal relationships would affect ones intention to whistle-blow, as well as employment, business transactions and/or contracts, social justice and fairness. Group F responses have been excluded from analysis, for this paper.

A total of 506 questionnaires were distributed to five National Government departments via personal delivery in Gauteng South Africa. Participants were given address stamped envelopes to return the survey document to. A seven-point likert-type scale was anchored to each question in all the groups except for group 1 (demographics). In the scale, 1 indicated "strongly disagree" and 7 indicated "strongly agree." Respondents therefore agree more strongly when a mean is closer to seven, and the respondents disagree more strongly when a mean is closer to one. Every respondent was asked to express his or her preferred value for each question. This is a similar type of scale used by Chow et al.

(2001) when they investigated the organizational culture of public accounting firms in Taiwan and Hwang et al. (2008) in their investigations of Chinese professional accountants. A total of 250 questionnaires (49% response rate) were completed and returned to form the usable sample. Reliability tests were performed. After the omission of item B3: "I would be a whistle-blower to receive monetary reward or promotion"; Cronbach's α for all of the groups/scales were above 0.69, indicating a high or moderately high degree of internal consistency (B - 0.69, C - 0.86, D - 0.72, E - 0.85).

Limitations

Our study's useable sample of 250 is relatively low for a quantitative, exploratory-type study. Additionally, the data collected concentrates entirely on public sector management and administration employees, and is limited to a developing nation's perspective, limiting its usefulness elsewhere. Research on intentions is limiting primarily however, due to the weakness of the intention-behaviour relationship. It has been reported that there is only a weak relationship between the intention to act and the actual performance of a behaviour (Miller and Grush, 1988; Mitchell, 1974). This suggests there may be multiple phases involved in moving from an awareness of an illegitimate practice, to the decision to blow the whistle, to actually making a claim. Our study is limited to specifically the intention/decision phase of this process. Other limitations, resulting from the nature of our data are discussed within their respective sections (groups).

Propositions

Based on prior research, we have constructed seven general propositions, to be further explored by our data.

Personal morality/professional ethics

It appears that there is growing research consensus on the morality of whistle-blowing cross-culturally. Hwang et al. (2008) and Chiu (2002, 2003) using similar surveys to the one undertaken in our study reported that among the top two motivators for whistle-blowing intent were personal morality and professional ethics.

P_1: Personal morality and professional ethics are the primary motivators for the intention to blow the whistle.

Fear of retaliation

The literature is in agreement that potential whistle-blowers who perceive a threat of retaliation, by the organisation, immediate supervisors, or co-workers, are much less likely to be whistle-blowers than employees who do not perceive a retaliatory environment (Hwang et al., 2008; Keenan, 1995; King, 1999; Near and Miceli, 1996).

P_2: The primary deterrents/de-motivators to whistle-blowing are the fear of retaliation by the organisation and the individuals involved in the illegal/immoral activities.

Uncertainty avoidance

Uncertainty avoidance is the extent to which individuals or employees feel threatened by unknown or uncertain situations (Hofstede, 1980). In particularly, this dimension specifies how threatened a society will be by uncertain/ambiguous contexts and the degree to which it will attempt to evade these situations (intolerant to unusual ideas or behaviours, a belief in absolute truths, and a high degree of uncomfortableness with unclear rules or procedures) (Hofstede, 1997). Cross-cultural research agrees that high uncertainty avoidance cultures are more likely to consider an unethical or illegal violation as severe (Sims and Keenan, 1999), and hence are expected to have higher propensities to whistle-blow (MacNab et al., 2007; Tavakoli et al., 2003; Weaver, 2001).

P_3: Whistle-blowing intentions are affected significantly by a high uncertainty avoidance culture in South Africa.

Organisational loyalty and feelings of betrayal

Uys (2008) conducted 18 qualitative interviews in South Africa and developed a model of rational loyalty (loyalty to greater societal good, rather than one's organisation) based on the argument that organisational loyalty often overshadows rational loyalty in South Africa. Previous studies demonstrate that monetary rewards, job security, status in organisation and many other extrinsic variables envisioned to create organisational loyalty are never significant enough so as to reduce one's intention toward whistle-blowing (Brewer and Seiden, 1998; Hwang et al., 2008). We therefore propose that the intrinsic 'feelings of betrayal' may capture and test more accurately, the concept of organisational loyalty.

P_4: Feelings of betrayal are significant deterrents to whistle-blowing in South Africa as South Africans possess high loyalties to their employers and co-workers (organisational loyalty).

Severity of wrongdoing

Previous research generally agrees that the greater the severity of the wrongdoing (that is, monetary amounts involved and consequences endured) the greater the intention to whistle-blow (Graham, 1986; Hwang et al., 2008; Near et al., 2004).

P_5: The greater the severity of the wrongdoing (monetary and otherwise), the greater the intention toward whistle-blowing.

Organisational values and culture

Organisational climate/culture has been associated with whistle-blowing (Miceli and Near, 1985, 1988; Rothschild and Miethe, 1999; Seifert, 2006; Sims and Keenan, 1998; Treviño and Youngblood, 1990). Organisations with: (a) team or friendship climates; (b) strong ethical climates, or; (c) democratic climates, are more likely to contain individuals which are willing to blow the whistle. For instance, Rothwell and Baldwin (2007) examined research involving 198 police officers and 184 civilian employees in Georgia and revealed that a friendship or team climate among police officers generally predicted readiness to blow the whistle. In a study on internal whistle-blowing in China, Zhang et al. (2009b) provided evidence that for would-be whistle-blowers, organisational ethical culture which provided collective norms for legitimate, management-endorsed behaviour, predominantly improved the expected effectiveness of their whistle-blowing intention. The Rothschild and Meithe (1999) study alleged that ethical climate, with regards to democratic culture, was positively related to whistle-blowing.

Other empirical research has investigated the effects on whistle-

Table 1. Group B means and standard deviations.

Question	Mean	Std. deviation
I would be a whistle blower because of social justice and professional ethics	5.64	1.241
I would be a whistle blower because of my general sense of morality	5.65	1.288
I would be a whistle blower to abide by the policy of my organisation	5.08	1.650
I would be a whistle blower because of the encouragement of my peers	3.48	1.702
I would be a whistle blower because of (reasonable) job protection as provided by laws and regulation	4.30	1.795

blowing of certain organisational and cultural factors such as organisational climate (Near and Miceli, 1996), reward systems (Near et al., 1993), role responsibility (Miceli and Near, 1988), decentralised organisational structure (Stanford, 2004) and ethical leadership (Brown et al., 2005). In addition to the aforementioned, a comprehensive literature review of whistle-blowing antecedents Mesmer-Magnus and Viswesvaran (2005) confirmed that organisational climate for whistle-blowing is positively related to whistle-blowing intent (Berry, 2004). Following this line of research, we also argue that the collective norms and values conveyed in an organisation affect the whistle-blowing intention of individuals inside that organisation. However we further seek to understand this relationship. In doing so, we aim to determine the link between perceived organisational values and whistle-blowing intent. We also aim to link these values with specific motivators for whistle-blowing, to determine which organisational values correlate with which motivators for whistle-blowing.

P6: Perceptions of positive organisational values positively affect whistle-blowing intention.

Influence of status/position and education

It has been demonstrated that whistle-blowers (in contrast to inactive observers) are likely to have: (a) good job performance; (b) to be more highly educated and; (c) to occupy higher-level/senior positions (Mesmer-Magnus and Viswesvaran, 2005). Brewer and Seiden (1998) demonstrated that federal employees who participated in whistle-blowing were more likely to be high performers in their organisations. Similarly, Miceli and Near (1984) examined the 1980 U.S. Merit Systems Protection Board archival data, and revealed that whistle-blowing was positively associated with individual performance. In addition, they showed that whistle-blowers usually have higher education, pay levels and organisational positions than dormant observers. Four years after, Miceli and Near (1988) investigated the 1984 U.S. Merit Systems Protection Board to again discover that whistle-blowing was related to professional status. Various other studies however, have found no relation of individual performance, higher education and organisational seniority/position to whistle-blowing (Goldman, 2001; Keenan, 2000; Miceli and Near, 2002; Rothschild and Miethe, 1999; Sims and Keenan, 1998). Consequently, due to the conflicting nature of this research, we do not expect to find any significant differences between organisational seniority/status and whistle-blowing intent. To see if there is any truth in this notion however, we will attempt to probe deeper for any smaller, yet noticeable differences.

P7: There are noticeable differences in whistle-blowing intention between senior and middle-level employees.

FINDINGS AND RESULTS

Background of respondents

A total of 177 (71%) males and 73 (29%) females contributed in the study, and the largest majority were religious – Christian (86%). Most respondents were middle-aged, with 44% in the 31 to 40 bracket and 41% in the 41 to 50 bracket. Most were not highly educated, predominantly possessing a diploma or equivalent (48%) or a Grade 12/Matric (33%), with only 11% holding a university degree and 8% postgraduate degree. Most respondents were either senior management, that is, assistant director and above (42%) or middle management, that is, senior administration officer or equivalent (47%), and only 7% were lower administration officers or equivalent. The largest ethnic groups were South African black (64%) and South African white (24%).Due to the overwhelming number of males (71%) in comparison to females (29%), gender comparisons are omitted from this study. Similarly, due to the overwhelming concentration of Christian (86%), middle-aged (85%), black South Africans (64%), religion, age and ethnicity comparisons have also been omitted. Consequently, as a result of the skewed nature of this demographic data, the only useable demographic comparisons in our study are organisational status/position inside the government (that is, senior/middle/lower management) and educational levels.

Group B

The Group B questions explored whether a particular variable would be a positive motivator for whistle-blowing (Table 1). Group B reveals that "sense of morality" and "social justice and professional ethics" received the highest averages (5.65 and 5.64, respectively) and therefore are the strongest positive motivators, followed by the desire to abide by the "policy of the organisation" (5.08). Proposition 1 is thus supported. Nevertheless, the "peer encouragement" factor received an average of less than four, implying that the majority of respondents disagreed on the motivational power of encouragement,

Table 2. Group C mean and standard deviations.

Question	Mean	Std. deviation	Question	Mean	Std. deviation
I would NOT be a whistle blower if my organisation operated under a strong legal system, in which illegal, immoral or illegitimate practices are routinely prosecuted by legitimate outside authorities	4.26	1.954	I would NOT be a whistle blower because power in organisations and institutions is distributed unequally. That is, people obey orders of their superiors without questioning, and low level employees follow orders as a matter of procedure (e.g., rigid and high)	3.15	1.659
I would NOT be a whistle blower if I would receive attention from the media	3.92	1.915	I would NOT be a whistle blower because my moral consciousness frowns upon whistle blowing	2.68	1.623
I would NOT be a whistle blower because my organisation might retaliate against me	3.44	1.785	I would NOT be a whistle blower because I would feel like I am betraying my organisation	2.71	1.641
I would NOT be a whistle blower because people are less willing to take risks associated with the unknown	4.12	1.775	I would NOT be a whistle blower because people avoid uncertainty and feel the need for security	3.99	1.777
I would NOT be a whistle blower because people tend to look after themselves and their immediate families only, rather than belong to groups and taking care of each other in exchange for loyalty	4.18	1.818	I would NOT be a whistle blower because the person/s involved in the illegal, immoral or illegitimate practices of my organisation may retaliate against me	3.39	1.790
I would NOT be a whistle blower because the dominant values in society are success, money and material status, rather than the quality of life	3.76	1.797	I would NOT be a whistle blower because time is not used efficiently	3.80	1.792

or commonly referred to as 'perceived-support' (King, 1997).

Group C

The Group C questions investigated whether a particular variable would repress whistle-blowing intentions. The primary de-motivators/deterrents found in Chinese society were fear of retaliation by the individuals involved and the organisation (Hwang et al., 2008) (Table 2). These were not the primary deterrents in South Africa. Proposition 2 is therefore not supported. As evident in Group C, the South African context surprisingly reveals that the intention for whistle-blowing would be lower if their society had a strong legal system under which violators were routinely prosecuted by legitimate outside authorities (4.26) and if their organisation possessed a stronger internal control system designed to discover and deter fraud or irregularity (4.24). This suggests that if the South Africans had access to more efficient methods of dealing with fraud and irregularities, they would not feel the need to blow the whistle. It is quite surprising to find that the largest deterrent to whistle-blowing intention is that which makes the task of the whistle-blower easier and safer. We can additionally see that most of the deterrent reasons researched here would not prevent South African respondents from blowing the whistle.

The only other reasons indicating only a slight level of deterrence included "look after oneself and the immediate

Table 3. Group D means and standard deviations.

Question	Mean	Std. deviation
If the person/s involved in the illegal, immoral or illegitimate practices in my organisation were in a higher position than mine, my intention to whistle blow would be higher	3.66	1.741
If the person/s involved in the illegal, immoral or illegitimate practices in my organisation were in a lower position than mine, my intention to whistle blow would be higher	3.55	1.675
If the monetary amount of the illegal, immoral or illegitimate practices in my organisation were greater, my intention to whistle blow would be greater	3.50	1.782
If the impact of the illegal, immoral or illegitimate practices in my organisation threatens the existence of my organisation, my society, or my nation, my intention to whistle blow would be greater	4.45	1.828

family first" (4.18) and the need to "avoid risks associated with the unknown" (4.12).

Additionally, we can see that whistle-blowing the mean is below 4 (3.99) and therefore indicates that South Africans might not be living in a high uncertainty avoidance culture. This is contrary to our prediction in proposition 3, meaning that the data does not support this proposition. Feelings of betrayal are one of the smallest deterrents (2.71) and therefore do not support proposition 4 (feelings of betrayal are significant deterrents to whistle-blowing in South Africa as South Africans possess high loyalties to their employers and co-workers). The implications of these findings will be further examined in the discussion.

Group D

Group D questions measured if a respondent's whistle-blowing intention would be strengthened by certain factors, such as job position, the amount of money involved and the degree to which the breach threatens the company and society (Table 3). The responses to Group D indicate that when the impact of the fraud on the company or society is greater, then the intention to whistle-blow is slightly stronger (4.45). However, when the dollar amount involved in fraud is greater, the intention is absent (3.50). Proposition 5 is therefore partly supported. Monetary amounts involved in the illegal activities do not seem to impact on intent, whereas the threat of organisational or societal loss does. With regards to whether the position of the person(s) involved in the fraud is higher or whether it is lower than the respondent, is unrelated to the intention to whistle-blow because the mean values of both questions C1 (3.66) and C2 (3.55) are less than four.

Group E

Group E measured the individual's perceptions of their workplace. Identifying these perceptions is important in order to test for any difference between perceptions of organisational values/culture and whistle-blowing intention. It is also worth noting that if the cultural values of the organisation are truly being practiced, then the perceptions of the employees should reflect this (Table 4). This is precisely what we see in the results. All Group E items posses a mean greater than 4, meaning that most respondents agree that their organisation (the national government of South Africa) encourages positive cultural values. The South African government is thus predominantly perceived by their employees as having a fair and positive cultural outlook, as by Schwartz (1999) standards, despite the one low mean of 4.04 in item E1 – measuring the intellectual autonomy dimension (a cultural emphasis on the desirability of individuals independently pursuing their own ideas and intellectual directions - curiosity, broadmindedness, creativity).

Pearson's correlation tests were then performed to determine which motivators were most in-line with which organisational values. Group B (motivators for whistle-blowing) items were thus tested against Group E items for correlations (Table 5). The strongest correlations were between items B4 to E3 (r = 0.423), B4 to E4 (r = 0.430), B4 to E5 (r = 0.456), B4 to E6 (r = 0.417). All of the strongest correlations include the motivator item B4 ("I would be a whistle-blower to abide by the policy of my organisation"). Evidently, the organisation projects positive and fair cultural values, and the most influential motivator for whistle-blowing across these values is item B4: 'abiding by the policy of the organisation'. All other group E items have weak to medium (r = 0.1 to -0.3) correlations with intentions/motivators for whistle-blowing, except for one weak negative correlation between B5 and E3 (r = -0.073). In support of proposition 6 these results reveal that in most cases (29/30) the fairer the cultural values of the organisation are perceived to be, the more that the employees are motivated by that organisation to blow the whistle. They also reflect the impact that positive organisational values have on employees' motivation to abide by organisational policies. The results will be further examined in the discussion.

Table 4. Group E means and standard deviations.

Question	E1 In the organisation I work, individuals are encouraged to pursue their own ideas	E2 In the organisation I work, individuals are encouraged to have an enjoyable and exciting life	E3 In the organisation I work, we are encouraged to respect obligations and rules	E4 In the organisation I work, we are encouraged to have a genuine concern for everyone's welfare	E5 In the organisation I work, an individual's capability is highly valued	E6 In the organisation I work, we are encouraged to preserve our social world
Mean	4.04	4.45	5.16	4.66	4.52	4.37
Std. deviation	1.725	1.588	1.604	1.670	1.739	1.587
Variance	2.974	2.522	2.574	2.790	3.025	2.517

Table 5. Groups B and E correlations.

Item	Pearson's R	Items	Pearson's R	Items	Pearson's R	Items	Pearson's R	Items	Pearson's R
B1 – E1	0.118	B2 – E1	0.174	B4 – E1	0.200	B5 – E1	0.152	B6 – E1	0.182
B1 – E2	0.114	B2 – E2	0.210	B4 – E2	0.267	B5 – E2	0.026	B6 – E2	0.150
B1 – E3	0.215	B2 – E3	0.249	B4 – E3	0.423	B5 – E3	-0.073	B6 – E3	0.184
B1 – E4	0.206	B2 – E4	0.294	B4 – E4	0.430	B5 – E4	0.028	B6 – E4	0.128
B1 – E5	0.199	B2 – E5	0.257	B4 – E5	0.456	B5 – E5	0.088	B6 – E5	0.148
B1 – E6	0.252	B2 – E6	0.304	B4 – E6	0.417	B5 – E6	0.045	B6 – E6	0.120

Demographics

As mentioned earlier, due to the skewed nature of our demographical data, we only examined education and position. Contrary to suggestions by Miceli and Near (1984), we did not find any significant correlation between higher education and the intention for whistle-blowing. It is worth noting however that our sample only included 48 individuals with a university degree or higher, and 202 with a high school equivalence/diploma education. Our sample was thus highly skewed toward non-university education, contributing to the difficulty of establishing this proposed relationship. Due to the significance of this limitation, we have not probed for any smaller differences within educational levels. In addition, another limitation was the small sample of lower-level administration officers or equivalent (n = 19). It would not be reliable to compare this sample with middle and senior-level samples consisting of over 100 respondents.

Consequently in testing proposition 7, cross tabulations and means tests were performed across all items, to analyze for any smaller differences between senior-level and middle-level employees (with lower-level employees omitted). In the comparisons, an interesting result stands out. 35% of senior level employees (n = 104) intention to blow the whistle would be higher if the people involved in the illegal/immoral activity possessed a higher position than themselves (item D-1), compared to only 25% of middle-level employees (n = 117). However, if the people involved in the illegal/immoral activity are in a lower position (item D-2), the groups do not differ greatly (27% senior-level agree, 24% middle-level agree).

Despite a lack of significant differences between senior and middle-level management, there are noticeable differences nonetheless. In support of proposition 7 (there are noticeable differences in whistle-blowing intention between senior and middle-level management) other such differences are displayed in Table 6.

Table 6. Differences between senior-level and middle-level management.

Item	I would NOT be a whistle blower because people avoid uncertainty and feel the need for security		I would NOT be a whistle-blower because people are less willing to take risks associated with the unknown		If the impact of the illegal practices in my organisation threatens the existence of my organisation, my society, or my nation, my intention to whistle blow would be greater	
Position of employee	Senior management	Middle management	Senior management	Middle management	Senior management	Middle management
Generally agree (%)	37	30.5	43.3	35.3	50.5	40.2

The proposition results are given in Table 7.

DISCUSSION

Group B results

The results in group B are consistent with Chiu's (2002, 2003) studies, in which he concludes that the judgment that whistle-blowing is ethical is positively related to whistle-blowing intentions in China. These results are also highly consistent with Hwang et al. (2008) study of professional accountants in China, in which the three most influential motivational factors identified, were identical to this study (professional ethics, personal morality and obedience to organisational policy). With specific regard to personal morality, in a study of adult college students, Sims and Keenan (1998) reported similar findings; and two years later, Keenan (2000) offered additional evidence for a positive relationship between moral perceptions of managers at all levels and the likelihood of blowing the whistle. It appears that there is growing research consensus on the mo- rality of whistle-blowing cross-culturally. Contrary to Hwang et al. (2008) however, "job protection" demonstrated to be a slightly positive motivator for

whistle blowing intention in South Africa, with a mean of 4.30. This difference between the Chinese and the South Africans in their need for job security highlights a potential avenue of future research.

Group C results

Primary deterrents

The findings in Group C illustrate that South African government employees, under a 'strong legal or internal control system' would prefer not to blow the whistle, and instead leave the fraud/irregularity up to the systems (internal or legal) to sort out. It thus seems reasonable to infer that South African government employees have a willingness to hand over control to systems comprising of other individuals, such as external authorities, rather than getting involved and blowing the whistle themselves. It is evident that they do not wish for the burden of such a task as exposing illegal activity to befall them, and that given the chance, they would rather shift this burden to others in the organisation and to outsiders. It is perhaps this kind of mentality that pervades the South African culture and explains

the lack of law suits brought under the PDA 2000. It is also worrying that our sample of respondents consists entirely of public sector employees, who would prefer to avoid exposing fraud or irregularity within their place of work (government), if they perceived themselves to be operating within a 'strong legal system' or 'internal control system'.

Risk aversion and family priority

The only other two reasons in Group C (apart from operating under a better legal and internal control system), with a mean of over 4, included the desire to "look after oneself and the immediate family first" (4.18) and the desire to "avoid risks associated with the unknown" (4.12). Although these means indicate only a slight agreement with the statements, when they are compared with the lack of effect that all of the other deterrents possess, we see that they carry sufficient weight, worthy of consideration.

This is especially seen when they are combined with earlier results on the priority that South Africans place on "job protection/security" (4.30), in comparison to the Chinese (<4) (Hwang et al. 2008).

This culmination of results paints a picture of the

Table 7. Proposition results.

Proposition	Result	Outcome
Personal morality and professional ethics are the primary motivators for the intention to blow the whistle	Personal morality and professional ethics have the highest means of group B	Proposition 1 – Supported
The primary deterrents/de-motivators to whistle-blowing are the fear of retaliation by the organisation and the individuals involved in the illegal/immoral activities	Fear of retaliation from the organisation and/or individuals involved in the illegal/immoral activities mean scores were not the highest of Group C	Proposition 2 – Not supported
Whistle-blowing intentions are affected significantly by a high uncertainty avoidance culture in South Africa	Uncertainty avoidance mean in Group C is less than 4, thus having no effect on whistle-blowing intentions	Proposition 3 – Not supported
Feelings of betrayal are significant deterrents to whistle-blowing in South Africa as South Africans possess high loyalties to their employers and co-workers (organisational loyalty)	Feelings of betrayal received among the lowest means of Group C (2.71 mean), thus having no effect on whistle-blowing intentions	Proposition 4 – Not supported
The greater the severity of the wrongdoing (monetary and otherwise), the greater the intention toward whistle-blowing	When impact of immoral/illegal activity is greater, the decision to blow the whistle is greater – received a mean greater than 4, however, when the monetary amounts involved in the immoral/illegal activity is greater, the decision to blow the whistle is unaffected – received a mean less than 4	Proposition 5 – Partly supported
Perceptions of positive organisational values positively affect whistle-blowing intention	Pearson's correlation tests demonstrate a moderate to high correlation between positive organisational values and whistle-blowing intentions in 29/30 cases	Proposition 6 - Supported
There are noticeable differences in whistle-blowing intention between senior and middle-level employees	Cross tabulation and means tests demonstrate noticeable differences between senior and middle-level employees across items D – 1, D – 4, C - 9b, C - 9c	Proposition 7 - Supported

ethical culture of the South African national government.

It further identifies a potential reason for the mentality of South Africans earlier discussed . The mentality of wanting to shift the burden of exposing illegal/immoral activities to systems of other individuals (that is, other organisations or outside authorities) could perhaps be explained by the priority that South Africans place on taking care of their own interests (that is, job protection) and their family's interests first. Rather than placing these interests at risk, via the act of whistle-blowing, they would prefer to shift the burden of whistle-blowing to systems containing others (internal control/legal systems). We argue that this preference is strongly fuelled by the South African context (that is, poverty, corruption, unemployment, lethal retaliation etc.), which is widely different to that of developed nations (De Sardan, 1999; Uys, 2011), where positive cultural norms are well established and lean firmly toward justice and accountability. This unstable context in South Africa subsequently justifies the overarching necessity to place oneself, and

Table 8. I would not be a whistle blower because people avoid uncertainty and feel the need for security.

Response	Frequency	Percent	Cumulative percent
Strongly disagree	34	13.6	13.6
Disagree	18	7.2	20.8
Partially disagree	31	12.4	33.2
Neutral/not sure	82	32.8	66
Partially agree	34	13.6	79.6
Agree	23	9.2	88.8
Strongly agree	28	11.2	100
Total	250	100	

family first. In developed nations, wesuspect that the necessity to look after oneself and family first would be a lower priority as evidenced by the lack of priority the Chinese attribute to job protection/security (<4) (Hwang et al., 2008), in comparison to the South Africans (4.30), where over half of the respondents indicated to be ethically motivated by job protection/ security. We can see this more accurately using the respective percentages. In response to item B6: 'I would be a whistle-blower because of (reasonable) job protection as provided by laws and regulation', 34.9% of respondents generally disagreed and 40.4% respondents generally agreed, with the remainder being neutral on the issue. We therefore propose that in similar developing countries (where the political climate is unstable, blatant corruption and lethal retaliation is rife), the need to 'look after oneself and family first' and the need for 'job protection/security' takes on a higher priority than it would under an otherwise stable legal, economic and political ruling.

In reflecting on the on-going discussion, it appears that in South Africa, the unstable social, economic and political climate, demands the prioritisation of oneself and family first, which is further reflected in the eagerness and willingness of South Africans to hand over whistle-blowing responsibility to others (internal control systems and external legal systems). It thus appears that the outcome of the interplay of variables described above, most prominently contributes to reduced intentions for whistle-blowing, in our sample of South African government employees.

Uncertainty avoidance

Contrary to a large variety of international research (MacNab et al., 2007; Sims and Keenan, 1999; Weaver, 2001) our data portrays uncertainty avoidance (3.99) as relatively insignificant to the intention for whistle-blowing (Table 8). Our sample is hence not deterred by

uncertainty and their intentions toward whistle-blowing are not affected by this factor. We would consequently expect South Africans to be living in a low to medium uncertainty avoidance culture.

Non-deterrents

Moral (2.68), religious (2.68) and feelings of betrayal (2.71) reasons were found to be the weakest deterrents, contrary to Uys (2005, 2008) views on the significance of South African organisational loyalty/feelings of betrayal. Additionally, in contrast to much whistle-blowing research (Keenan, 1995; King, 1999; Near and Miceli, 1996) our sample of South Africans working in the public sector, reveals that the fear of retaliation is not a deterrent at all (3.39 and 3.44, 2 items). In comparing earlier findings, there is clearly a contradiction between the lacking fear of retaliation and the demand for job protection and family security. This contradiction should be investigated in future research, for mediating factors and explanations. Although contradicting, these findings further suggest that most South Africans do value themselves and family first but simply do not consider retaliation in their decision to blow the whistle. To this end, we may suggest a line of enquiry and postulate that the awareness and knowledge of retaliation and its devastating effects on whistle-blowers is simply not present among most South Africans, so as to be a significant consideration. This may further be explained by the lack of whistle-blowing occurrences in South Africa (Uys, 2008), and thus opportunities for increasing such awareness.

Group D results

The results to group D partly support previous research (Graham, 1986; Hwang et al. 2008; Near et al., 2004) claiming that the greater the severity of wrong doing, the greater the intention to whistle-blow. Our results display

that the monetary amounts involved in the wrongdoing do not raise motivation for whistle-blowing (mean = 3.50), whereas the threat of losing one's organisation or damaging the society around them, does impact on the intention (mean = 4.45). In addition, Group D shows that South African managers' decision for whistle-blowing is not affected by the position/s held by the party involved (whether higher or lower) in the illegal/immoral act/s. This result certainly perpetuates the earlier finding, that the respondents are not deterred by the fear of retaliation.

Group E results

Group E results are in accordance with previous studies (Berry, 2004; Near and Miceli, 1996) suggesting that there is a link between positive organisational values and motivation to blow the whistle. More specifically however, these results demonstrate that for employees who perceive that the organisation: values the respect for rules and obligations (E-3), the concern for everyone's welfare (E-4), the individual's capability (E-5) and the preserving of the surrounding social world (E-6), for such employees, abiding by the policy of the organisation (B-4) is the most important motivator for blowing the whistle. This means that of employees who perceive the organisational values as being fair and positive, it is item B-4 that is the most important motivator for whistle-blowing. This finding therefore highlights a new potential avenue for research, demonstrating a link between organisational values and motivation to abide by organisational policy (Ali et al., 2010). Those who perceive the organisational values to be more positive are more strongly motivated to abide by the organisational policy and blow the whistle, if needed. This link should be further investigated by whistle-blowing researchers. This finding further illuminates a facilitating solution for South African organisations. They must begin to implement and practice fair and democratic cultural values instead of only lightly encouraging them. They must become stated visions, goals and policies, rather than stay hidden away behind the curricula of daily interactions between co-workers (Ali et al., 2010; Bhasin, 2010). Once they are clearly perceived by all of the employees as important guiding principles, then whistle-blowing intent can begin to increase.

Apart from perpetuating positive cultural values, in looking at Group E and Group A items, we can see another interesting relationship forming. Question E-3 (mean = 5.16) has the highest mean of all the Group E questions, and question B-4 (mean = 5.08) is among the three highest means of Group A questions. These questions are in different groups, yet they pertain to a similar theme, namely organisational policy. They also poses a moderate to high correlation ($r = 0.423$). Results to item E-3 reveal that the South Africans working in the public service sector believe that their organisation encourages respect for obligations and rules, above all other values. Results to item B-4 reveal that they also feel strongly about abiding by these obligations and rules of the organisation. When combining - the employees' obedience to organisational policy (E-3), with the high value attributed to respecting obligations and rules (B-4): we would expect to see numerous cases of whistle-blowing in South Africa. Yet, this is not the reality (Uys, 2008). This knowledge highlights where the problem may be hiding. Based on these results, we argue that the organisation is failing to raise awareness of potential solutions to ethical issues such as whistle-blowing, by failing to communicate the benefits, necessities and protection associated with exposing fraud and other irregularities (via whistle-blowing). Business ethics is simply taking a back seat, to other perhaps more pressing issues (Thwala and Phaladi, 2009).

On this note, organisational culture (Hooks et al., 1994; McNair, 1991) has also been acknowledged as an influential factor in the observers' perceptions of the seriousness of the act. For example, Hooks et al. (1994) argued that an organisation's tolerance of wrongdoing can shape the perceptions of seriousness. When the wrongdoing is seen as less ambiguous, Near and Miceli (1985) reveal that observers will feel freer to diverge from organisational norms and report. When values such as E-6 (in the organisational work, we are encouraged to preserve our social world) are clearly communicated, practiced and upheld by an organisation, the seriousness of any act that impacts negatively on the social world is magnified and placed into the spotlight (Bhasin, 2010). This notion on the influence of organisational culture on the perceptions of seriousness further re-enforces the need to raise awareness on business ethics issues, and to uphold and communicate positive values properly. For any positive change in an organisation's culture to occur, the practice of under-prioritising positive values as mere benchmarks must be replaced with ethical leadership via increased communication and routine practice of such values (Bhasin, 2010). In addition, awareness of whistle-blowing and similar business ethics concepts should be raised within the organisation, so when an employee notices an irregularity, they have the knowledge to weigh their options quickly and act in a timely matter.

Demographic results

The influence of status/position and education

On the topic of status/position and education our results are contrary to some research (Brewer and Seiden, 1998; Mesmer-Magnus and Viswesvaran 2005; Miceli and Near, 1984, 1988) and aligned with other research (Goldman, 2001; Keenan, 2000; Miceli and Near, 2002; Rothschild and Miethe, 1999; Sims and Keenan, 1998).

There were no significant correlations between higher education and whistle-blowing intention or position and whistle-blowing intention. There were however, other smaller differences noted. For instance, the results in the demographics section indicating that 35% of senior level employees intention to blow the whistle would be higher if the people involved in the illegal/immoral activity possessed a higher position than themselves, compared to only 25% of middle-level employees are perhaps explained by the idea that senior-level employees simply have 'less' to fear than middle-level employees, given that senior-level employees cannot advance much further, and thus have less to gain from keeping themselves quiet. In addition, power theories claiming that "more powerful employees who observe wrongdoing have less to fear from their organisation than do less powerful employees, and are therefore more likely to blow the whistle" (Lee et al., 2004), could also explain such differences. However, we argue that this may be offset by the notion that senior-level employees stand to lose more, if the higher organisational members retaliated. For a more accurate understanding of power/position differences, we recommend that this line of enquiry also be examined. It is worth noting however, that due to the relative insignificance of all the differences between the senior-level and middle-level managers, it is too early to draw any concrete conclusions from this.

It does seem clear that that senior level management cares more strongly about their organisation and the society around them (10.3% difference) however. It would be worthwhile to investigate whether this difference in 'care' impacts on the real act of whistle-blowing. The comparisons also demonstrate that senior management seems to desire avoiding uncertainty (6.5% difference) and risk (8% difference), more so than middle-management. Before any conclusions are reached however, researchers should look to repeat these findings and test for factors such as age, in an attempt to explain such differences.

CONCLUSIONS AND RECOMMENDATIONS

With support for only 3 of the 7 popularly researched themes in international whistle-blowing literature, it is clear that the ethical culture of South Africa is widely different, and warrants additional examination. Nonetheless, it is also apparent that South African government employees are well intentioned, but far too unaware of: (a) the importance of whistle-blowing; (b) the retaliation and protection associated with whistle-blowing and; (c) the process of whistle-blowing. From the data, we have deduced that the employees surveyed are unaware of these issues because their organisation does not discuss them publicly, attribute reasonable importance to them or provide awareness of them. We postulate that this is

because their organisation places business ethics issues low on their list of priorities. This lack of awareness is firmly evidenced by the over-abundance of 'neutral/not sure' answers present in our sample. Over 85% of the mean answers are between 3.5 and 4.5, with 4 being 'neutral/not sure'. If the employees were more aware of these issues, we would expect stronger opinions toward them, and the minority to be neutral instead.

Additionally, given that the PDA 2000 has only resolved five cases thus far (Uys, 2011), at the beginning of the article, we proposed that - public confidence in state anti-corruption agencies and in the effectiveness of disclosure - are two of the factors as identified by De Maria (2005), which are not present in South Africa. Our data suggests that there is not enough awareness with regard to whistle-blowing and business ethics issues, and as a direct result of this, the confidence and intention for whistle-blowing is significantly lower, thereby contributing greatly to the lack of cases brought under the PDA 2000. However, we also postulate that this confidence would increase significantly if the awareness of business ethics took on a higher priority in South African government. The difficulty of this however lies in the speed and momentum of change undergoing in developing countries. Social and political unrest experienced in South Africa (De Maria, 2005) demands immediate priority, and it comes as no surprise that issues of business ethics often take the proverbial 'back seat'.

The alternative explanation posed, was that the cultural beliefs, ethical ideologies and similar antecedents characteristic of whistle-blowers, are absent among South Africans, and thus leaning closer toward loyalty for one's organisation, rather than loyalty for the wider public good. This viewpoint was suggested by Uys (2005, 2008) however our data strongly refutes this explanation. Only 10 of 250 respondents would not be a whistle-blower on the motivation of social justice and professional ethics, and only 8 on the motivation of morality. Despite their willingness to hand-over whistle-blowing responsibility to internal control systems and external legal systems, and despite valuing the interests of themselves and their families higher than would be expected in developed nations, our sample of South African government employees are mainly well intentioned and believe that blowing the whistle is the right thing to do.

Finally, questions regarding the effectiveness of the PDA 2000 cannot be conclusively answered, as more research in the area of business ethics awareness in South Africa is required. Studies investigating many organisations and across various sectors, while testing for levels of business ethics encouragement and awareness, are first required. It would be premature to attribute the lack of whistle-blowing cases in South Africa solely to the level of protection provided to potential whistle-blowers. If employees do not attribute much importance to business ethics and are left unaware of the options

and issues concerning the significance of business ethics, then protection or no protection would do little to encourage responsible and ethical behaviour. Spangenberg and Theron (2005) provided a model in development (ethical leadership inventory) which offers a path to encourage ethical leadership, and thereby ethical behaviour of organisational members. We encourage further inquiry into this research avenue, as it provides significant potential for raising awareness.

Based on our research here, we argue that for an increase in whistle-blowing incidents, and an increase in ethical business behaviour in South Africa, the solution may rest more closely with the raising of awareness in individual organisations, instead of governmental or external regulation and law making. Future research may also wish to compare the results of responses from the South African cultural respondents with respondents from other regions of South Africa, and other cultures. Researchers may also find it fruitful to examine actual whistle-blowers for issues regarding their primary motivations, in order to better understand the degree to which individual and situational motivators affect the decision to act.

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APPENDIX

Group A

This group requires you to complete some basic background information about yourself. Please place an X next to the appropriate option

1. What is your position is your organisation
a. Senior Management (Assistant Director and above)   _____
b. Middle Management (Senior Administration Officer or equivalent)   _____
c. Administration Officer (or equivalent)   _____
d. Other (please state)   _____

2. What is your level of education?

a. Grade 12/Matric   ___
b. Diploma or equivalent   ___
c. University Degree   ___
d. Post graduate Degree   ___

3. What is your ethnicity?

a. South African Black   ___
b. South African Colored   ___
c. South African Indian   ___
d. South African White   ___
e. Other, please state   ___

4. What is your age group?

a. 20-30   ___
b. 31-40   ___
c. 41-50   ___
d. 51-60   ___
e. 61-70   ___

5. Your gender is

a. Male   ___
b. Female   ___

6. What is your religion?

a. Hindu   ___
b. Christian   ___
c. Muslim   ___
d. Other, state   ___

7. Which province do you reside in   _____

Group B

The following factors may encourage whistle blowing-the disclosure by organisation members (former or current) of illegal, immoral or illegitimate practices under the control of their employers to persons or organisations that may be able to effect action. Please indicate the impact of each factor on your whistle blowing intentions by circling a number along

the scale associated with each statement, where 1 indicates 'strongly disagree' and   7 indicates ' strongly agree'.

1. I would be a whistle blower because of social justice and professional ethics

1….2….3….4….5….6….7
Disagree   Agree

2. I would be a whistle blower because of my general sense of morality

1….2….3….4….5….6….7
Disagree   Agree

3. I would be a whistle blower to receive monetary reward or promotion

1….2….3….4….5….6….7
Disagree   Agree

4. I would be a whistle blower to abide by the policy of my organisation

1….2….3….4….5….6….7
Disagree   Agree

5. I would be a whistle blower because of the encouragement of my peers

1….2….3….4….5….6….7
Disagree   Agree

6. I would be a whistle blower because of (reasonable) job protection as provided by laws and regulations

 1….2….3….4….5….6….7
Disagree   Agree

Group C

The following factors may discourage whistle blowing. Please indicate the impact of each factor on your whistle blowing intentions by circling a number along the scale associated with each statement.

1. I would NOT be a whistle blower if my organisation had a strong internal control system

1….2….3….4….5….6….7
Disagree   Agree

2. I would NOT be a whistle blower if my organisation operated under a strong legal system, in which illegal, immoral or illegitimate practices are routinely prosecuted by legitimate outside authorities

1….2….3….4….5….6….7
Disagree   Agree

3. I would NOT be a whistle blower if I would receive attention from the media

1….2….3….4….5….6….7
Disagree   Agree

4. I would NOT be a whistle blower because my organisation might retaliate against me.

1….2….3….4….5….6….7
Disagree   Agree

5. I would NOT be a whistle blower because the person/s involved in the illegal, immoral or illegitimate practices of my organisation may retaliate against me.

1….2….3….4….5….6….7
Disagree   Agree

6. I would NOT be a whistle blower because my religion frowns upon it.

1….2….3….4….5….6….7
Disagree   Agree

7. I would NOT be a whistle blower because my moral consciousness frowns upon whistle blowing.

1….2….3….4….5….6….7
Disagree   Agree

8. I would NOT be a whistle blower because I would feel like I am betraying my organisation.

1….2….3….4….5….6….7
Disagree   Agree

9. I would NOT be a whistle blower because

a. Power in organisations and institutions is distributed unequally, that is, people obey the orders of their superiors without questioning, and low level employees follow orders as a matter of procedure (e.g., rigid and highly centralised bureaucracies).

1….2….3….4….5….6….7
Disagree   Agree

b. People avoid uncertainty and feel the need for security.

1…2….3….4….5….6….7
Disagree   Agree

c. People are less willing to take risks associated with the unknown.

1….2….3….4….5….6….7
Disagree   Agree

d. People tend to look after themselves and their immediate families only, rather than belong to groups and taking care of each other in exchange for loyalty.

1….2….3….4….5….6….7
Disagree   Agree

e. The dominant values in society are success, money and material status, rather than the quality of life.

1….2….3…..4….5….6….7
Disagree   Agree

f. Time as a resource is not used efficiently.

1….2….3….4….5….6….7
Disagree   Agree

Group D

The following are general statements about whistle blowing. Please indicate your disagreement or agreement with these statements by circling a number along the scale associated with each statement.

1. If the person or persons involved in the illegal, immoral or illegitimate practices in my organisation were in a higher position than mine, my intention to whistle blow would be higher.

1….2….3….4….5….6….7
Disagree   Agree

2. If the person or persons involved in the illegal, immoral or illegitimate practices in my organisation were in a lower position than mine, my intention to whistle blow would be higher.

1….2….3….4….5….6….7
Disagree   Agree

3. If the monetary amount of the illegal, immoral or illegitimate practices in my organisation were greater, my intention to whistle blow would be greater.

1….2….3….4….5….6….7
Disagree   Agree

4. If the impact of the illegal, immoral or illegitimate practices in my organisation threatens the existence of my organisation, my society, or my nation, my intention to whistle blow would be greater.

1….2….3….4….5….6….7
Disagree   Agree

Group E

The following are general statements about the relationship of culture and whistle blowing. Please indicate your disagreement or agreement with these statements by circling a number along the scale associated with each statement.

1. In the organisation I work, individuals are encouraged to pursue their own ideas.

1….2….3….4….5….6….7
Disagree   Agree

2. In the organisation I work, individuals are encouraged to have an enjoyable and exciting life.

1….2….3….4….5….6….7
Disagree   Agree

3. In the organisation I work, we are encouraged to respect obligations and rules.

1….2….3….4….5….6….7
Disagree   Agree

4. In the organisation I work, we are encouraged to have a genuine concern for everyone's welfare.

1….2….3….4….5….6….7
Disagree   Agree

5. In the organisation I work, an individual's capability is highly valued.

1….2….3….4….5….6….7
Disagree   Agree

6. In the organisation I work, we are encouraged to preserve our social world.

Disagree   Agree
1….2….3….4….5….6….7

Group F (NOT Included in this study)

The following questions focus on perception on the building of business relationships through informal networks based on personal relationships, relationships that are based, in turn, on trust and mutual benefit. Please respond to each of the following statements by circling a number along the scale associated with each statement.

1. My personal relationship(s) in my organisation based on trust and mutual benefit with the person or persons involved in the illegal, immoral or illegitimate practices in my organisation would affect my intention to whistle blow.

1….2….3….4….5….6….7
Disagree   Agree

2. I believe that personal relationships in my organisation based on trust and mutual benefit affects the independence of an auditor.

1….2….3….4….5….6….7
Disagree   Agree

3. I believe that personal relationships in my organisation based on trust and mutual benefit affects one's employment and promotion opportunities.

1….2….3….4….5….6….7
Disagree   Agree

3. I believe that personal relationships in my organisation based on trust and mutual benefit affects the success or failure of a business transaction and/or contract.

1….2….3….4….5….6….7
Disagree   Agree

4. I believe that personal relationships in my organisation affect justice and fairness in society.

1….2….3….4….5….6….7
Disagree   Agree