

The Role of Ethical Leadership in Whistleblowing Intention among Bank Employees: Mediating Role of Psychological Safety

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— *Review of* —
**Integrative
Business &
Economics**
— *Research* —

ABSTRACT

An organization's wrongdoing may spoil its performance, slow down its growth and ultimately affect its firm image. Over the years, banking institutions are becoming susceptible to fraud as banks engage in various monetary transactions. Employees can play vital role in detection of misconduct in business and may blow whistle to the relevant authorities within organization using different reporting channels. However, most of the employees remain unvoiced due to fear of retaliation. Leaders can play a key role in shaping individuals behavior towards whistleblowing by providing a safe environment to report wrongdoing. In line with this, this study is centered to determine the mechanisms of how ethical leaders persuade employee for identification of wrongdoings and reporting to relevant authorities. Data were collected from branch staff of top tier banks of Pakistan. Results of data analysis reveal that ethical leadership is positively and significantly determine whistleblowing intention. Moreover, team psychological safety mediates the relationship between ethical leadership and whistleblowing intentions.

Keywords: Ethical Leadership, Whistleblowing, Psychological Safety.

1. INTRODUCTION

Continued separation of business and ethics is one of evil problems that society is facing (Andrade, 2015), particularly rising unethical work practices have significant influence on persons and society as a whole. During the last decade, the incidence of organizational misconduct across the globe has increased to unprecedented levels, evident from the continuous media exposed of such practices (Bowen, Call & Rajgopal, 2010). As unethical and illegal business practices are continuously increasing, whistleblowing becomes one of best ways to shelter organization (Callahan and Dworkin 2000), including revealing fraud, exposing corruptions, reduce organization property loss and safeguard the community interests. According to Sweeney (2008) one-third of the illegal business frauds are unveiled directly or indirectly by workers by whistleblowing.

It is assumed that the threat of fraud and corruption has extensively increased in societies where the whistleblower is not protected or supported through legislation. According to Transparency international (2016), Pakistan is ranked at 116 of 176 countries included in the index for the year 2016, revealing that key institution of state like judiciary, legislature, and public-sector organization are engaged in corruption. In Pakistan 40% of

the people had to pay bribes to get basic services. Moreover the law and order institutions are more likely than any other country surveyed to accept bribes, around every 7 out of 10 people who came into contact with either the police (75%) and the courts (68%) had to pay bribe. Due to lack of legislation at federal level for whistleblowing protection in most of the wrongdoing remain undetected and it might be one of reason of high corruption level in Country (Martini, 2016). In Pakistan history, Khyber Pakhtunkhwa Provincial assembly passed the act “KPK Whistleblower Protection and Vigilance Commission Act, 2016 to facilitate the people of the province to make disclosure in the community interest related to irregular, illegitimate or fraudulent activities and to shield them from retaliation, and also encouraged by compensation for disclosure in public interest. This Law extended to Province of the Khyber Pakhtunkhwa only and did not extend to whole country (KPK Whistleblower Protection and Vigilance Commission Act, 2016). According to the chairman of National Accountability Bureau that NAB proposed Ministry of Law and Justice that Whistle Blowing Protection Act is mandatory for the state under the United Nations Convention against Corruption (UNCAC), and that this act is an obligation on state (National Accountability Bureau, 2015). It is the insight that many Pakistani consider blowing the whistle as witch-hunting and are hesitant in revealing fraudulent activities that are likely to harm to the public interest by employers and government officials. Transparency International also proposed to protect the Right to Information and whistleblower protection laws to be enforced in the country so that civil society can act as external watchdog for public sector institutions (Transparency international, 2016)

Therefore, these laws are inadequate in order to eradicate retaliation. Worker attitudes must be changed toward whistleblowing within organization. Whistleblower needs safe environment for reporting of wrongdoing; therefore it can be achieved through leadership practices.

Earlier literature has argued that effective leadership is essential for ethical and moral behavior (Brown and Trevino 2006; Burns 1978). Leadership theories emphasized that ethical behavior is a basic element, such as servant leadership (Greenleaf 1977), authentic leadership (Avolio and Gardner 2005), transformational leadership (Bass 1985; Burns 1978), and spiritual leadership (Fry 2003). For instance, transformational leadership described that leadership act as role model and set high standard of moral conduct (Avolio et al. 1999), authentic leadership highlights on ethical decision-making (Brown and Trevino 2006), and spiritual leadership focus on integrity of leader and ethical behavior of followers (Reave 2005).

All these leadership theories emphasized the significance of morals for effective leadership; none of them enlightened the effect of leaders' principled behavior on ethical behavior of followers (Brown and Trevino 2006). To address this gap, Brown and Trevino (2006) proposed two theoretical frameworks: social learning theory (Bandura 1977) and social exchange theory (Blau 1964). Social learning theory centered on the predecessor and outcomes of ethical leadership, and proposes that humans learn the norms of right actions in two ways; by observing others or through their personal know-how (Bandura 1986). Generally, to learn such ethics, humans pay attention to and imitate attractive and trustworthy mentor (Brown and Trevino 2006). This theory affirms that followers respond in an appropriate manner to the interest of their leader. For example, if a leader treats them with justice, shows concern, supports them in need, and provide them opportunities, the followers will show affirmative conduct (e.g., Mayer, Kuenzi,

Greenbaum, Bardes, & Salvador, 2009). These theories focused on how an individual react to ethical leadership style. Ethical leaders turn into reliable and trustworthy role models when they show ethical behavior and set highest moral standards (Brown et al. 2005). Social exchange theory enlighten that the norm of exchange or conceive responsibility to give back favors hold various social relations (Blau 1964; Gouldner 1960). Moreover, when member recognize leader as concerned and caring for their wellbeing, they feel gratified to return that leader's support. Base upon these ideas, Brown and colleagues (2005, 2006) Proposal that ethical leaders stimulate feelings fairness and trust of member, and create an organizational environment where members are more probable to respond ethical behavior within organizational.

Literature of leadership and whistle blowing have revealed that there are still lack of agreement among researchers in that which leadership style is more beneficial to identification of wrongdoing and whistleblowing. For example, authentic leadership (Liu, Liou & Wei, 2015), transformational leadership (Caillier, 2013), and few other studies of ethical leadership style (Bhal, & Dadhich, 2011; Zhang, Liao & Yuan, 2016) suggest that it requires further evidence to understand the relationship among leadership and whistleblowing. Therefore, we propose to study how ethical leadership influence the employee whistleblowing via psychological safety (which diminish the fear of retaliation). No study has been found found to cover such relationship. Moreover earlier studies focused on developed countries i.e. USA and china where legal protection is sturdy (i.e. Caillier, 2013; Liu, Liou & Wei, 2015; Kaptein et al., 2005) and ignore the developing countries like Pakistan where no protection law exist at federal level.

Therefore, this study is conducted to fill the gap in literature of ethical leadership and whistle blowing via psychological safety. Therefore, that scenario leaded to the development of following research questions;

- What is the Impact of ethical Leadership on internal whistleblowing intention?
- What is the Impact of ethical Leadership on Psychological safety?
- What is the Impact of Psychological safety on internal whistleblowing intention?
- Does psychological safety mediate the relationship between internal whistleblowing?

2. LITERATURE REVIEW

2.1 ETHICAL LEADERSHIP

According to social learning theory, we intended certain feature of the ethical employee and manager to shed light on the effect of ethical leadership (Brown et al., 2005). Social learning theory highlights that a person can grasp some particular actions by observing individuals who is perceived as fair in their dealings with others. Here, workers observe leader's action and considered as a reference (Stouten, van Dijke, Mayer, De Cremer & Euwema, 2013). Explicitly, social learning theory enlightens that how ethical leadership shapes workers roles and extract moral conduct in them (Ardichvili, Mitchell & Jondle, 2009; Kirkman, Chen, Farh, Chen & Lowe, 2009).

Ethical leadership explains as argues with workers what is the ethical behavior is and work for the employees best interest in mind (Brown et al. 2005). A plethora of studies has been conducted to investigate that what the meaning of the term ethical leadership to

proximate observers of leaders (Trevino et al. 2000). A number of personal characteristics about ethical leadership have been identified through interviews. As ethical leadership are believed to be ethical, fair in their decision making, and behaved legitimate in their domestic lives. The authors demonstrate these characteristics as moral aspect of ethical leadership. Ethical leadership can also define as a support of conduct of workers via two way communication, decision making, and reinforcement. Ethical leadership behavior diminishes individual's concerns about the jobs uncertainty and organization behavior by being considerate, trustworthy, open, honest, and by considering the significance of following high ethical's beliefs. When employees have sufficient trust in their leaders, they follow more eagerly ethical values and also willing to take risk (Hoyt, Price & Poatsy, 2013).

According to Brown and Trevino (2005) ethical leadership had two key type's ethical individual dimension and ethical manager dimension. The former is related about processed personal traits and characteristic such as integrity, honesty and trustworthy whereas subsequent concerned about leader who Consist of two important dimensions including moral person dimension and moral manager dimension. The first is about possessed personal traits and characteristics such as honesty, integrity, and trustworthiness whereas the second indicates a manager who proactively looks for influence on employees' legitimate behavior (Bouckennooghe et al., 2015). Particularly, moral person dimension encourage manager to behave in a way that shows some responsiveness to the interest and need of others whereas moral manger dimension motivate normative behaviors and diminish the probability of workers to engage in illegitimate behavior using transactional efforts such as convey about morals acts and taking actions against who act immorally (Mayer et al., 2012). As ethical individual, ethical leaders are honest, principled, fair and truly concerned for their employees. As ethical leaders establish, communicate and reinforce high ethical behaviors (Brown et al. 2005).

2.2 WHISTLE-BLOWING

A standard definition of whistleblowing has used in the field of social science research (King, 1997), which was proposed in the early 1980s (Miceli & Near, 1988; Near & Miceli, 1985). According to Near and Miceli (1985) whistle-blowing is "the expose by staff of organization (current or former) of illegitimate, illegal and immoral practices under the command of their manager, to persons or organizations that may be able to effect outcomes". And according to this definition implies that whistleblowing involves several stakeholders, "the offender(s)," "the whistleblower(s)," "the grievance recipient(s)," and "the organization itself" (Near & Miceli, 2008). News stories relating prohibited or illegal behavior occurred in organization. What is repeatedly lacking or ignored in the reporting of these events is that many of the unethical activities would never be disclosed if it's not revealed by current or former employees of the organization. This is because employees are oftentimes the only ones who witness these unauthorized activities and thus are the ones who can provide the best information about them (Delmas, 2015; Lowe, Pope, & Samuels, 2015; Miethe, 1999).

Internal whistleblowing involves reporting wrong-doing to someone inside the agency; external whistleblowing involves reporting wrong-doing to someone outside the agency (Apaza & Chang, 2011). Internal whistle-blowing includes reporting to co-workers, immediate supervisors, senior agency officials, and agency inspector general. External

whistle-blowing, on the other hand, can include notifying the Government Accountability Office, law enforcement, union officials. External whistleblowing can harm image of organization whereas internal whistleblowing may give a chance to business to fix the immoral business conducts (Miceli and Near 1988). Dworkin and Baucus (1998) propose that external whistle-blowers are more probable to face organizational retaliation than internal whistle-blowers because of the prospective harm to the employees and organization. Therefore, internal whistleblowing should be preferred and used before blowing the whistle outside, because it helps firm to fix the misconduct inside before 'airing its dirty linen' in public (Near & Miceli, 1985)

Generally, whistle-blowing is anticipated as an act that may halt organizational wrongdoing, and benefit the group or organization (Brief and Motowidlo, 1986; Seifert et al., 2010). However, not all whistle-blowing is considered socially beneficial. For example, some reports have been motivated by malicious intentions such as egotistical motivation, retaliation or revenge (Brennan and Kelly, 2007; Miceli et al., 2008). Internal whistleblowing is dissimilar from prosocial voice. Prosocial voice address to the proposal of productive ideas which can challenge the status quo (Vandyne et al. 1995), but whistleblowing concerns with disclosure of misconduct without dare the status quo. Whistleblowing is also dissimilar from prohibitive voice. Prohibitive voice explains "workers' expressions of related about work practices, worker behavior, or incidents that is destructive to the business" (Liang et al. 2012), while whistleblowing centered on unveiling misconduct. For example, the workers inform the manager that an employee often makes mistake in operational tasks due to lack of the employee's ability.

According to The wheel of whistleblowing proposed by Culiberg, B., & Mihelič, K. K. (2016) whistleblower not only member of organizational from various hierarchical levels (i.e., low, middle, or top management) or functions (e.g., finance, human resources, accounting, IT, and marketing) but also potential whistleblowers may be outsiders. On the other hand, persons who reveal misconduct but are not part of the business where the misconduct takes place are outside whistleblowers. Conversely, these persons manage or contribute in company operation, such as clients, suppliers, distributors, investors, consultants, industry regulators, auditors, shareholders, and other related interest groups. These outside whistleblowers are separate based upon extent to which they are outsiders (Miceli et al., 2014). The main misconducts found in company nowadays related to sexual harassment, discrimination, equal treatment of workers, bribery, occupational health and safety, advertising, financial issues, pollution, unjust dismissal as well as treatment of animals, medical concerns and technological development (Culiberg et al., 2016).

Internal whistle blowing is a complicated paradox. Potential whistleblowers will prefer this act only when they believe its possible benefits offset the potential costs. It has been suggested that personal characteristics of individuals interrelated with the organization situation affect the process of decision-making. This comprises self-efficacy (MacNab and Worthley 2008), one's locus of control (Chiu 2003), and Machiavellianism (Dalton and Radtke 2013). The related factors consist to the extent of manager support (Sims and Keenan 1998), organizational justice (Seifert et al. 2010), and organizational ethical culture (Zhang et al. 2009). Among the contextual aspect, this paper argues that leadership undoubtedly plays an important role. If leaders consider internal whistle blowing as a precious and valuable way to correct organizational misconduct, workers will recognize the possible for protection and support from leaders, or even rewards for

their whistle blowing behavior, that all of which encourage blowing the whistle (Gundlach et al. 2003).

2.3 ETHICAL LEADERSHIP AND WHISTLE BLOWING

Ethical leadership explains that to exhibit of moral conducts and legitimate management behavior within a firm (Brown and Trevino 2006). It is expected to lead a constructive role in encourage followers whistleblowing within an organization for three basis. First, an ethical leader may act as a role model to influence followers (Zhu et al. 2016); they are perceived of as trustful, principled and expected to raise voice opposed to unethical conducts to increase firm efficiency (Brown et al. 2005), which can be follows by workers.

Secondly, ethical leaders are also anxious about workers and communicating them interpersonally or procedurally just way (Bass and Steidlmeier 1999; Northouse 2015), they may set up useful relations with their followers (Avey et al. 2011) followers will take as duty to return by increased performance (Blau 1964); for example, when come across immoral behaviors within a firm, they will prefer to disclose to senior management for the wellbeing of firm through internal reporting channel. Third, ethical leadership may also promote whistleblowing within organization by decreasing the threat of retaliation. In mostly countries, particularly in Asian countries, employees perception toward a whistleblower is pessimistic, and he/she refer “a selfish person who secretly sneaks within a firm and takes a dig at another’s secret or fault”(Miethe 1999).

Moreover, ethical leaders centered on “what’s right” and “how we can do right,” they consider whistleblowers useful for business, supporting, appreciate, and also offer rewards to them (Brown et al. 2005). Such approach will persuade those individuals, who believe whistleblowing within organization as lawful. In these circumstances, retaliation from the offender will be criticized, with such challenges retaliation making offender disliked. Such type of support or protection is anticipated to diminish the apprehend threats of whistleblowing and support it inside. Therefore, we propose that following hypothesis.

H1: Ethical Leadership is positively associated with Internal Whistleblowing.

2.4 THE MEDIATING ROLE OF PSYCHOLOGICAL SAFETY

Schein and Bennis (1965) developed as a vital component of “unfreezing” procedure critical for organization change and learning. They put forward that psychological safety diminishes perceived risks, eradicate obstacles to revolutionize, and build an environment which “promote interim attempts and which tolerate collapse without retaliation, guilt or renunciation”. Half centuries ago Psychological safety was proposed in organizational sciences by Schein and Bennis (1965), but in recent years that empirical work has flourished. The study has generally confirmed that psychological safety permit workers “to feel safe” at workplace in order to contribute, grow, learn, and perform well in a swiftly revolutionizing world” (Edmondson & Lei, 2014). In other words, Psychological safety can refers to opinion of the broader work and social environment, and how individuals belief that others will react to risk taking behavior in organization (Carmeli & Gittell, 2009). In the climate of high psychological safety, whistleblowers will not face negative retaliation by offenders and others. According to social cognition literature (Greenbaum et al. 2012), behavioral integrity theory (Simons

2002), within a organization leaders has a authority and control most of the firm resources so that workers has strong wish to anticipate and control encounter with their leaders in future (Simoms 2002). When workers perceive psychologically safe due to trust in their leaders who have high integrity and and sufficient ability, they will entail more interpersonal risks to deliver a warning to leaders of the wrongdoing and misconduct in organization. Leaders may process the conflict fairly when wrongdoers attack whistleblowers for their whistleblowing. Furthermore, when a strong relationship of trust is built between leaders and employees, the number of perceived retaliations will be decreased (Rehg et al. 2008). The weak the retaliations employees face, the more likely they do whistle blow (Liyanarachchi and Newdick 2009). Fear of retaliation may be a stronger predictor of whistleblowing than actual retaliation by wrongdoers. Even if the number of retaliation is not necessarily large, the fear of retaliation would still influence the decision of potential whistleblowers (Cassematis and Wortley 2013). Therefore we proposed the following hypothesis.

H2: Psychological safety is positively related to internal whistleblowing.

H3: Ethical leadership is positively related to psychological safety.

H4: Psychological safety mediates the relationship between ethical leadership and internal whistleblowing.

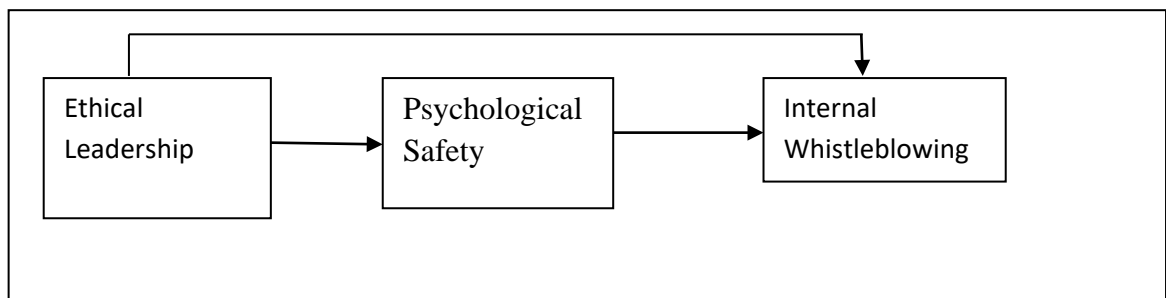


Fig. 1: Theoretical Framework

3. RESEARCH METHODOLOGY

3.1 METHODOLOGY

The population of this study was employees of top 5 banks of Pakistan. The sample of study included three hundred branch staff of banks because most financial transactions are done at branch by branch staff i.e. Branch Manager, Operation Managers, Relationship Managers, General Banking Officers, and tellers are more probably in identification of financial and nonfinancial fraud in branch. We choose branch staff because in branches staff deals with most of stakeholders specially customers and failure to deduct wrongdoing/fraud may leads to reputation and as well as financials loss to the bank. Therefore Each bank is classified and strata and sample is equally distributed between strata. Self administrative questionnaire was used to get responses. 233 valid responses were received and used for data analysis.

3.2 MEASURES

The ten items scale developed by Brown et al. (2005) was used to measure Ethical leadership. For measure of psychological safety three item scale developed by Detert and Burris (2007) was used. To rate employee's internal whistleblowing intention 4-item scale developed by Park and Blenkinsopp (2009) was used. Five-point likert scale ranging from 5 (strongly agree) to 1 (strongly disagree) was used.

4. DATA ANALYSIS

4.1.1 VALIDITY OF VARIABLES MEASURE

Table 1 provides one factor solution in shape of Ethical leadership (10 Items), Internal Whistleblowing (4 items) and psychological safety (3 items) having acceptable loading (greater than 0.5). Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy of three independent variables is acceptable and significant (0.837).

Table.1: validity of variables measure

KMO=0.837	Components		
	Ethical leadership	Internal whistleblowing	Psychological safety
EL5	.973		
EL6	.968		
EL8	.966		
EL7	.964		
EL10	.957		
EL9	.955		
EL4	.931		
EL3	.902		
EL1	.900		
EL2	.859		
IWB3		.958	
IWB4		.954	
IWB1		.943	
IWB2		.924	
PS1			.945
PS3			.936
PS2			.934

4.2 RELIABILITY ASSESSMENT

4.2.1 RELIABILITY ANALYSIS

The internal consistence or reliability of the each variable is evaluated by finding the Cronbach's Alpha. Table 2 shows the value of Cronbach's Alpha, which is greater than 0.70 (acceptable), therefore the measures are reliable.

Table 2: Reliability Analysis

Variable	Value of Cronbach's Alpha
Ethical Leadership (EL), 10 items	0.866
Internal Whistleblowing (IWB), 4 items	0.876
Psychological safety (PS), 3 items	0.795

4.3 CORRELATION ANALYSIS

The aims of study were find the relationship between Ethical leadership on whistleblowing intention with a mediating role of Psychological safety. Table 3 confirm that independent, dependent and mediating variables are positively and significantly correlated each other. More specifically, Ethical leadership, internal whistleblowing and psychological safety are positively and significantly correlated with each other.

Table 3: Correlation Analysis

	PS	EL	IWB
PS	1		
EL	.295**	1	
IWB	.361**	.522*	1

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

4.5 REGRESSION ANALYSIS

Regression analysis has been carried out to determine the impact of ethical leadership on the internal whistleblowing of the employees. In table 6 numerical values of β , t. stat, and R² show that ethical leadership is positively and significantly related with employee whistleblowing intention

Table 4: Regression Analysis

Model	I.V	D.V	B	t. stat	P	R ²
1	Ethical leadership	IWB	0.166	2.557	0.000	0.522

4.6 MEDIATION

Mediation analysis is used to see the role of ethical leadership on employee whistleblowing intention in presence of the mediating role of psychological safety.

To test the mediation effect, study has also followed the three steps method specified by Baron & Kenny, 1986. As seen in Table 4, in first step, regression was performed between independent variables Ethical leadership and mediating variable psychological safety. Results showed significant impact of on; similarly, in second step, regression was performed between independent variables ethical leadership and dependent variable

internal whistleblowing. Results showed the significant impact of ethical leadership on internal whistleblowing. Moreover, in third step, regression was performed between independent variable ethical leadership and dependent variable (internal whistleblowing) in the presence of mediator variable (Psychological safety). Results still showed the significant impact of ethical leadership on the internal whistleblowing but the intensity of impact has been decreased. Hence, it confirmed the partial mediation of psychological safety in the relationship of ethical leadership and internal whistleblowing.

Table 5: Mediation Analysis

Model	I.V.	D.V.	B	t. stat.	P
1	EL	PS	0.131	2.907	0.004
2	EL	IWB	0.166	2.557	0.011
3	EL	IWB	0.133	2.173	0.031
	PS		0.136	5.702	0.000

5. DISCUSSION AND CONCLUSION

First of all, this study explored the role of ethical leadership on employee whistleblowing intention of bank employee of Pakistan. The results show that ethical leadership is positively and significantly determine the whistleblowing intentions. Ethical leadership gives confidence to employees to take ethical decision and helps to avoid the risk of retaliation. Specifically, ethical leadership can build psychological safety environment to diminish psychological barriers for blowing the whistle. Moreover ethical functioning and integrity, ethical leaders can help the workers to avoid the risk to being treated as traitor and considers them as hero for disclosing the wrongdoing and for safeguarding the interest of public. Specifically psychological safety plays the important role in mediating the relationship between ethical leadership and whistleblowing intention. Ethical leadership is mostly accentuating on honesty and integrity (Eubanks et al. 2012; Kuntz et al. 2013), moreover ethical leaders were perceived as moral decision-makers and fair in dealing. The researchers set apart such distinctiveness as the principle facet of ethical leadership. In today's vibrant business environment the organizations endeavor to have a

In today's changing conditions, if organizations endeavor to have a persistent growth, corporate image and strategic dominance, then they have to ascertain an environment that encourages and support the moral behavior. While establish the ethical working condition as a role model, leaders' behaviors influence the other behaviors in the organizations, and their behaviors become the most important factor in this process. In this context, ethical leadership can be defined as the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships (Brown et al. 2005). In conclusion, ethical leadership in Pakistani context plays a vital role in by stimulating the whistleblowing by diminish the psychological barriers and provide them safe climate for the blowing the whistle.

We tested all hypotheses using SPSS 22. Results indicate that higher level of ethical leadership will improve internal whistleblowing and thus hypothesis H1 is confirmed. This argument is consistent to earlier studies ethical leadership exhibit of moral conducts and legitimate management conduct within a firm (Brown and Trevino, 2006). Our rationale was of finding was ethical leadership can promote of ethical decision making

within the organization. Moreover leaders act as role model and helps to shaping the behavior of employees that encourage the employees to take ethical decision making. Internal whistleblowing provides opportunity to correct the misconduct before its going to public.

Leaders should gives assurance to employees to protect the whistleblower from retaliation by establishing legislation. Building the reporting channels for whistleblowers from bottom-up assist to disclose the misconduct in the organization. Protection of employees and creating the safety environment for whistleblowing is critical and leader must encourage employees to report wrongdoing and gives assurance of protection of any retaliation.

6. LIMITATION AND FUTURE RECOMMENDATION

This study is subjected to number of limitations which lead to future research. In this study we focused on internal whistleblowing and future studies may be focused on external whistleblowing or anonymous whistleblowing. Secondly, this study is lack of cross cultural validity and cannot be generalized to other countries and context therefore future studies must study the developing countries where whistleblower is not protected by law and face retaliation like treatment as traitors.

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