THE EMPLOYEES' PERCEPTIONS TOWARDS WHISTLE -BLOWING IN NIGERIA

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ABSTRACT

Whistleblowing has become an increasingly important topic in Nigeria, particularly in the context of combating corruption and promoting transparency within organizations. The aim of this study is to investigate the Employees perceptions on whistleblowing in Nigeria investigating the intricate dynamics surrounding whistleblowing perceptions within organizational contexts, focusing on the employees in Nigeria. A total number of 357 sample employees were chosen from 5000 populations using Kreiji and Morgan table was selected in which 319 employees responded to the questionnaire in Abuja Nigeria. Statistical Package software for Social Science (SPSS) Version 23 was used to analyze the descriptive analysis of the data. The smart Pls was used to test the reliability and validity of the data as well as the hypothesis. The study explores three key dimensions: the relationship between organizational culture and whistleblowing perception, the influence of trustful leadership, and the impact of well-defined policies and procedures and also mediating role of organizational justice. Findings reveal a nuanced or indirect relationship between organizational culture and whistleblowing, influenced by situational context and personal considerations. Trustful leadership is identified as a significant positive influence on employees' perceptions of whistleblowing, fostering a culture of openness and accountability. Additionally, clear policies and procedures are directly associated with favorable attitudes toward whistleblowing, establishing transparency and accountability. The research further delves into the mediating role of organizational justice, emphasizing its substantial influence on shaping positive attitudes toward whistleblowing. These findings contribute to a comprehensive understanding of the multifaceted nature of whistleblowing perceptions, highlighting the crucial role of organizational support and effective leadership in fostering a culture that encourages ethical reporting.

Keywords: Whistleblowing perception, Organizational culture, Trustful leadership, Policy and procedures, Organizational justice.

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CHAPTER 1

INTRODUCTION

Whistleblowing has become an increasingly important topic in Nigeria, particularly in the context of combating corruption and promoting transparency within organizations (Eze, 2020). Whistleblowing is an essential tool for promoting good corporate governance in Nigeria. It is often associated with ethical considerations, such as the duty to expose wrongdoing and prevent harm to stakeholders. It also plays a crucial role in promoting compliance with laws and regulations, preventing fraud, and ensuring the protection of public interest. It can have far-reaching societal implications by exposing corruption, corporate misconduct, and other illegal activities in Nigeria which is listed as one of the most corrupted countries in the world.

Table 1.1 Corruption Perceptions Index of Nigeria (CPIN)

Year	Rank	Scores
2017	148/180	27/100
2018	144/180	27/100
2019	146/180	26/100
2020	154/180	25/100
2021	154/180	24/100
2022	150/180	24/100

Source: *Compiled by the Author from Transparency International Website.*

It is shown in the table 1.1 that the fluctuating Corruption Perceptions Index (CPI) ranks in Nigeria from 2017 to 2022 may impact whistleblowing practices, particularly considering the implementation of whistleblowing policies in 2017. A higher perception of corruption, reflected in lower CPI ranks, could create reluctance among potential whistleblowers, potentially hindering the efficacy of whistleblowing policies. The recent slight improvement in CPI ranking in 2022 may suggest positive developments, but the success of whistleblowing initiatives hinges on addressing broader concerns about corruption perception in the country.

However, there are still times when the act of Whistleblowing is regarded as a difficult for the employees. While the act of whistleblowing indicates their high morale intensity, the risks involved can include threats to personal life, loss of career, and a variety of other types of reprisal (Berg, 2020). Whistleblowing may be ineffective because potential employees who act as whistleblowers encounter difficulties in deciding whether to come forward and reveal instances of unethical behaviour and conduct. As a result, it is critical to investigate employees' whistleblowing perception in order to discover the influencing variables that are lacking and require attention in order to promote whistleblowing and reap its benefits in battling fraud and corruption in Nigeria. Studying employees' perceptions towards whistleblowing can provide insights into the effectiveness of legal frameworks and policies in Nigeria and contribute to their enhancement if necessary (Obiora, 2021).

Moreover this topic of research can facilitate organizations design effective policies, procedures, and organizational cultures that encourage the reporting of misconduct. This can enhance transparency, ethics, and accountability within organizations, ultimately leading to improved organizational performance (Aykan, 2021). And also this topic can shed light on the ethical dilemmas they face and help organizations foster an ethical climate that encourages reporting without fear of reprisal (Kaptein & Van Tulder, 2020). The inclusion of organizational justice as a mediating variable in the research topic recognizes its importance in influencing employees' perceptions of whistleblowing. Understanding how perceptions of fairness and justice within organizations impact whistleblowing can inform strategies for building trust and creating supportive environments for reporting (Chaudhry & Maqbool, 2021).

Current studies on whistleblowing perceptions has predominantly focused on Western countries such as the United States, United Kingdom, and Australia (Adeyeye, 2021). The authors note that there is a limited amount of research specifically exploring employees' perceptions towards whistleblowing in non-Western contexts. This scarcity of research in non-Western contexts highlights the need for further investigation into the topic in regions like Nigeria. The limited research has examined the mediating role of organizational justice in the relationship between independent variables (organization culture, trustful leadership, policies & procedures) and employees' perceptions towards whistleblowing. This study aims to fill these gaps by focusing on the Nigerian context and exploring the role of organizational justice as a mediating variable.

Lastly, this research on employees' perceptions towards whistleblowing in Nigeria holds significant value in promoting ethical practices, transparency, and accountability. By addressing the limitations and research gaps in existing literature, employing relevant theories, and exploring the mediating role of organizational justice, this study aims to contribute to both theoretical and practical advancements in the field of whistleblowing research.

1.1 Background of the Study

Whistleblowing has been identified as a powerful tool for accountability, good governance, transparency, and anti-corruption. By speaking out against malpractices in the workplace, whistleblowers serve to promote transparency and accountability. Despite the potentially positive impact of whistleblowing, many cultures perceive the practice negatively. This is particularly true in Nigeria, where speaking out against authority is often frowned upon. Nigeria has witnessed several high-profile corruption cases over the years, with many of these cases linked with public sectors and private organizations. Since the time when whistleblowing policy established 2016, there are several improvement towards fighting against corruptions in the country (Makinde, 2019). Several times whistleblowers in organizations helps the Nigerian government recover funds Among the huge fund recovery which the Nigerian government made through employees whistleblowing was when whistle-blower helped the Nigeria government to recover $43.5million, GBP27,800 and N23.2million at No. 16 Osborne Road, Ikoyi, Lagos, Nigeria. It was also reported that Federal Ministry of Finance paid the whistle-blower the sum of N421million (Idris & Babangida, 2021).

Despite the kind of rewards of whistleblowing, and the effort the government made in introducing the Whistleblower Policy to encourage citizens to report financial crimes and corruption. Studies show that some employees are hesitant to blow the whistle due to fear of retaliation, lack of trust in the system, social stigma (Fotaki K. K., 2021) Moreover, employees in Nigeria's organizations may not fully understand the concept of whistleblowing, their rights in protecting themselves, and the benefits of blowing the whistle when they observe misconduct. Nigeria's culture also tends to favor silence and non-disclosure, which complicates matters (Adeyemo, 2021). Therefore, research on the awareness, perception, and experiences of employees on whistleblowing in Nigerian organizations is necessary in order to understand the factors that influence their willingness to report unethical behavior they may have witnessed their employing organizations.

The background of this study tends to elaborate on the past research on the perception of employees towards whistleblowing in nigeria. The factors that either promote or hinder employees' willingness to blow the whistle on illegal or immoral activities in the Nigeria workplaces. A similar study titled "Whistle blowing intentions and the role of informal workplace social support" explored employees' attitudes towards whistleblowing in Nigerian banks The study identified that fear of reprisal and lack of trust in the system was the main reasons employees were reluctant to blow the whistle. The study also found that social support from colleagues and supervisors was an essential factor that could encourage whistleblowing (Akinsulore et al. 2020).

Additional studies have looked into employers' and employees' behaviours on whistleblowing in Nigeria. According to this research, employees see whistleblowing as risky, especially in cultures that place a strong importance on loyalty and obedience. For example, many Nigerian employees see whistleblowing as a threat to their job security or personal safety (Atibioke & Oloruntuyi, 2020).

Another study conducted by Grace Adebanjo and Shivprakash Agrawal found that Nigerian employees who had experience with whistleblowing tended to have negative perceptions of the practice. Specifically, many whistleblowers reported experiencing retaliation within their workplace, which led to negative perceptions of the practice as a whole (Adebanjo & Agrawal, 2019).

Further research on this topic has also examined how organizational culture and institutional factors influence whistleblowing in Nigeria. For instance, a study conducted by Akindele Omotosho et al. (2020) revealed that dominant institutional logics in Nigeria discourage whistleblowing as it is viewed as a threat to the societal value of maintaining harmony. Additionally, the same study found that a culture of fear and distrust within organizations also hinders the practice of whistleblowing. Thus, these findings suggest that mitigation of the negative influence of dominant institutional logics and organizational culture could help promote whistleblowing practices among Nigerian employees.

Therefore, the perception of whistleblowing among Nigerian employees remains a vital topic that requires further attention. Research suggests that negative perceptions of whistleblowing are primarily influenced by cultural and institutional factors, which have to be addressed before whistleblowing can be fully embraced in Nigeria. Whistleblowing is viewed negatively by many Nigerian employees. These negative perceptions are likely due to a variety of cultural factors, including a focus on policies and obedience within the workplace. Understanding these perceptions is important for organizations that want to encourage whistleblowing and promote transparency.

This study aim to explore and provide insights into how employees perceive the act of whistle-blowing in Nigeria organizations, identifying the potential factors that may influence such perceptions. Primarily, this study aims to examine employees' perception towards whistle-blowing in Nigeria. By addressing these issues, this study will aid in the employees awareness of the challenges and opportunities associated with whistle-blowing in Nigeria, while offering recommendations towards fostering a more effective whistle-blowing culture in Nigeria organizations. It can also inform policy and legislative interventions in Nigeria to facilitate whistleblowing. This study has implications for corporations, government, and non-governmental organizations.

The Potential respondents can be classified as current employees of organizations across various industries in Nigeria. These individuals can include low-level employees, mid-level managers, and high-level executives who are aware of whistleblowing practices within their respective organizations or industries.

Furthermore, research on employees' perceptions towards whistleblowing in Nigeria can inspire similar research in other African countries, where corruption is also a major problem. Ultimately, this research can contribute to the fight against corruption, which is essential for national development and social justice.

1.2 Problem Statement

Whistle blowing is considered an important way for employees to report wrongdoing and ensure accountability, transparency, and ethical behavior in organizations. However, it is evident that there are concerns about the effectiveness of the whistle-blowing policy in Nigeria (Dyepkazah Shibayan, 2023). For instance, Zainab Ahmed, the Minister of Finance, Budget, and National Planning (FBNP), mentioned that Nigerians are losing interest in whistleblowing, stating, "After about two to three years of the implementation of the policy, the interest of the public and the policy began to nosedive" (Premium Times, 2023). This suggests that there is a need to better understand employees' perceptions towards whistle-blowing in Nigeria. This lack of research could lead to challenges in establishing effective policies and systems for whistle blowing, ultimately affecting the country's development. Therefore it's needed to explore the perceptions of employees towards blowing the whistle in an organization.

Whistleblowers are those who expose wrongdoing (Kenny & Bushnell, 2020). Whistle blowing is not a simple undertaking; it requires courage, moral judgment, and the willingness to put the public's interests ahead of one's own. Many praise them for their courageous and noble deeds, but many also denounce them as malcontents, traitors, troublemakers, and misfits for exposing their employers' misfeasance and misconduct (Guardian, 2019).

However, one of the main problems with whistle blowing in Nigeria is the fear of retaliation (Amakom, U., 2020). Whistleblowers often face threats, harassment, and even physical harm for speaking out against corruption or other wrongdoing. There is frequently a lack of trust in the legal system to effectively investigate and prosecute those accused of misconduct, which can dissuade employees perception to reporting wrongdoing (Keesler & Jones, 2019). Another issue with employees perceptions on whistleblowing in Nigeria is a lack of awareness and understanding of its relevance procedures and policies in battling corruption and other forms of wrongdoing (Makinde, Wasiu. 2019). Many employees may be unaware of their whistleblower rights procedure and policies or the possible advantages of disclosing misconduct, which may give them different perceptions towards whistle blowing.

Furthermore, research has shown that employees' perception of whistleblowing is influenced by their level of trust in the system, fear of retaliation which refers to as organizational justice, and organizational culture (Akinsulore et al., 2020). The problem of low whistleblowing rates is compounded by the Nigerian cultural aversion to whistleblowing due to the societal value placed on loyalty and silence (Owoyemi & Adebayo, 2019).

1.3 Variable Justification

This study's selection and operationalization of variables—organizational culture, trustful leadership, and policies and procedures—stem from a careful consideration of their relevance to whistleblowing perceptions in the Nigerian context.

Organizational culture is chosen as an independent variable in this study because it plays a crucial role in shaping employees' perceptions, behaviors, and attitudes within an organization. The culture of an organization sets the tone for ethical conduct, transparency, and accountability, which can significantly influence whistleblowing behaviors. A positive organizational culture that promotes ethical values, openness, and fairness creates an environment where employees feel safe and supported in reporting misconduct. It fosters trust, encourages transparency, and establishes clear expectations regarding ethical behavior. Employees are more likely to perceive whistleblowing as an acceptable and encouraged practice in such a culture (Brown et al., 2019).

A study by Halbesleben and Wheeler (2019) emphasizes the importance of organizational culture in influencing whistleblowing intentions. It suggests that a positive culture, characterized by values aligned with integrity and ethical behavior, can positively impact employees' perceptions towards whistleblowing. Furthermore, research by Vandekerckhove et al. (2020) supports the claim that organizational culture influences whistleblowing behavior. The study found that employees in organizations with a culture that emphasizes transparency and accountability were more likely to blow the whistle on misconduct.

So, by examining the influence of organizational culture on employees' perceptions towards whistleblowing in Nigeria, it will contribute to the understanding of how the cultural context shapes whistleblowing behaviors in the country. It seeks to identify the specific cultural aspects that can either facilitate or hinder whistleblowing, providing valuable insights for organizations and policymakers to foster a culture that supports and encourages ethical reporting practices.

Trustful leadership is chosen as an independent variable in this study due to its significant impact on employees' perceptions towards whistleblowing. Trustful leaders create an environment of trust, integrity, and ethical conduct within the organization. They are seen as reliable, honest, and supportive, which encourages employees to feel safe in reporting misconduct and raises their confidence in the whistleblowing process.

A study conducted by Dirisu and Ayeni (2020) supports the importance of trustful leadership in promoting whistleblowing. They found that trust in leadership significantly predicts employees' willingness to blow the whistle on unethical behavior. When employees perceive their leaders as trustworthy, they are more likely to engage in whistleblowing activities. Another study by Mayer et al. (2019) emphasizes the role of trust in leaders as a critical factor in determining whistleblowing intentions. They found that employees' trust in their supervisors positively influences their willingness to report organizational misconduct. Furthermore, research by Ertugrul and Karagöz (2019) supports the notion that trustful leadership enhances whistleblowing behaviors. Their study revealed a positive relationship between trust in leadership and whistleblowing intentions among employees.

This highlight the significance of trustful leadership in promoting whistleblowing intentions. These studies demonstrate that when employees perceive their leaders as trustworthy, honest, and ethical, they are more inclined to report misconduct, thereby emphasizing the importance of trustful leadership as an independent variable in this study.

Policies and procedures are an important independent variable in this study because Well-designed policies and procedures establish clear channels and mechanisms for reporting misconduct within an organization. They outline the steps employees should take, whom they should contact, and how the reported information will be handled. This clarity and transparency in reporting processes can enhance employees' confidence in coming forward with concerns (Miceli et al., 2020).

The study by Miceli, Near, and Dworkin (2019), which explores the impact of formal reporting systems and internal controls on whistleblowing intentions. The research highlights the importance of clear procedures in facilitating the reporting of wrongdoing. Protecting Whistleblowers from Retaliation: Effective policies and procedures also include provisions to protect whistleblowers from retaliation. They assure employees that their identities will be kept confidential and that they will not face negative consequences for speaking up. These protections can encourage individuals to report misconduct without fear of reprisal (Brown et al., 2020). Policies and procedures establish a framework for handling reported misconduct in a fair and consistent manner. They outline the investigative processes, disciplinary actions, and follow-up measures to ensure accountability. Employees' confidence in the organization's commitment to addressing wrongdoing can be reinforced by well-defined procedures (Miceli et al., 2020).

Therefore, Including policies and procedures as an independent variable will allows the study to investigate the impact of these mechanisms on employees' perceptions towards whistleblowing in Nigeria. By examining the presence, effectiveness, and clarity of policies and procedures, the research can assess their role in facilitating or inhibiting whistleblowing behaviors. Furthermore, the analysis can identify areas for improvement in organizations where reporting frameworks may be inadequate or insufficiently communicated.

Organizational justice is chosen as a mediator in this research due to its potential impact on the relationship between the independent variables (organization culture, trustful leadership, policies & procedures, and employee's job status) and dependent variable (employees' perceptions towards whistleblowing). When employees perceive fairness in the organizational practices, such as ethical culture, trustworthy leadership, and effective policies & procedures, it can enhance their trust and confidence in the organization. This, in turn, may positively influence their perceptions or willingness to blow the whistle on misconduct.

Organizational justice comprises three dimensions: distributive justice (fairness of outcomes), procedural justice (fairness of procedures), and interactional justice (fairness of interpersonal treatment) (Armida, 2021). Concerning fairness in interpersonal treatment and communication, can impact employees' perceptions of the support and treatment they receive when reporting misconduct. When employees perceive respectful and supportive treatment from organizational members, including supervisors and colleagues, it can foster a climate where whistleblowing is encouraged and supported.

According to a study by Zhang and Li (2019), organizational justice was found to mediate the relationship between ethical leadership and employees' whistleblowing intentions. The study suggests that when employees perceive fair treatment and ethical practices within the organization, they are more likely to engage in whistleblowing behaviors. Relating to fairness in procedures and decision-making processes, can shape employees' perceptions of the reporting mechanisms and their likelihood of blowing the whistle. When employees perceive that the procedures for reporting misconduct are fair, transparent, and protect whistleblowers from retaliation, it can increase their trust in the reporting process and encourage whistleblowing behavior.

The justification for considering organizational justice as a mediator in this research lies in its potential to explain the underlying mechanisms through which the independent variables influence whistleblowing perceptions. By examining the mediating role of organizational justice, the study will provide a comprehensive understanding of how fairness in organizational practices and treatment influences employees' willingness to blow the whistle on misconduct in Nigerian organizations.

1.4 Research Questions and Objectives

1.4.1 Questions:

1. Does organizational culture have a relationship with the employees perceptions on whistleblowing
2. Does the Trustful leadership have a relationship with employees whistleblowing perceptions
3. Does Policies & procedures have a relationship with whistleblowing perceptions.
4. Does organizational justice mediate between organizational culture, trustful leadership Policies and procedure with perception of whistleblowing .

1.4.2 Objectives:

1. To understand how organizational culture impact the employees perceptions on whistleblowing
2. To identify the impact of Trustful leadership on employees whistleblowing perceptions
3. To identify the impact of Policies &procedures towards the employees whistleblowing perceptions.
4. to identify if organizational culture, trustful leadership and Policies and procedure impact whistleblowing with the mediation role of Organizational justice.

1.7 Significance of the study

The research is highly significance for various reasons. Firstly, whistleblowing is a critical tool for exposing corruption and other unethical practices that may be occurring within organizations. This research can help shed light on how employees perceive the process of whistleblowing in Nigeria and what factors influence their decision to report wrongdoing.

Moreover, the results of the study could help to identify the extent to which whistleblowing is understood and utilized in Nigerian organizations. This knowledge can be used to improve knowledge management practices and create a culture of transparency in the workplace.

Additionally, the context of Nigeria as a country where corrupt practices are prevalent underscores the need for this research. With a better understanding of employee perceptions towards whistleblowing, organizations and government institutions can take steps to address any concerns or barriers that may be preventing employees from coming forward with valuable information.

However, this research can contribute to the larger body of knowledge on whistleblowing and could potentially be used to inform policies and practices related to whistleblowing in other countries facing similar challenges.

1.8 Definition of Terms

1.8.1 Whistle-blowing: the act of reporting unethical or illegal activities, especially within an organization, to those who have the power to take action

1.8.2 Employees: individuals who work for an organization and are paid a salary or wage in exchange for their labor

1.8.3 Perceptions: the way in which someone views or interprets something, often based on their own experiences or biases

1.8.4 Nigeria: a country in West Africa, known for its natural resources and diverse culture.

1.9 Scope

The scope of the proposed study, "Employees Perceptions towards Whistle blowing in Nigeria," involves examining the various factors that shape employees' attitudes towards whistleblowing in Nigeria. Specifically, the study aims to investigate the impact of organizational culture as well as the mediating role of policy/procedures, and the mediating role of job status on the relationship between these independent variables and employee perceptions towards whistleblowing.

The study intends to collect data through survey research methods, where the targeted population will be employees of different organizations operating in Nigeria. The study aims to use both primary and secondary sources of information to collect data. The primary data to be collected will be through the distribution of self-administered questionnaires electronically, and the secondary data will be from existing literature and documentary sources.

The study's outcomes are expected to make significant contributions to the existing literature on whistleblowing perceptions in Nigeria, thereby providing empirical evidence on the factors that shape the perceptions of employees in Nigeria. This study will also contribute to the understanding of the importance of promoting ethical integrity in organizations and the role of job status in shaping whistleblowing attitudes.

It is important to note that the study's generalizability is limited to only Nigerian employees specifically those workers in Abuja FCT, and the findings may not be applicable to other countries or regions with different social, cultural and economic contexts.

CHAPTER 2

LITERATURE REVIEW

2.1 Introduction

Whistleblowing shortened WTB is a significant phenomenon that allows employees to denounce wrongdoing and misbehavior within organizations, promoting openness, accountability, and ethical practices. This section provides an overview of employees perceptions of whistleblowing, a review of literature covering its definition and historical past, and recent citations to highlight current debates on the subject.

2.2 Whistleblowing WTB

According to the Oxford Research Encyclopedia of Business and Management, whistleblowing is a term used to describe an act whereby wrongdoing is exposed(Brennan, 2020). It gained impetus following the collapse of Enron in 2001. A widely used and accepted definition of whistleblowing is the "disclosure by organization member of illegal, immoral, or illegitimate" activities (Nicholls, 2021). The International Labor Organization (ILO) defines whistleblowing as "the reporting by employees or former employees of illegal, irregular, dangerous, or unethical" activities (Geneva, 2022).

Whistleblowing is a process by which individuals or organizations report any wrongdoing or illegal activity within their workplace to the relevant authorities. It is regarded as an essential tool in the fight against corruption, particularly in Nigeria, which has been ranked as one of the most corrupt countries in the world according to the 2022 Corruption Perceptions Index reported by Transparency International.

The historical development of whistleblowing can be traced back to the early 20th century. One notable milestone was the emergence of the False Claims Act in the United States in 1863, which encouraged individuals to report fraud against the government during the Civil War (*The False Claims Act*, 2023). Subsequently, several laws were enacted to protect whistleblowers and provide incentives for reporting misconduct, such as the Whistleblower Protection Act of 1989 in the United States where Gravitt's use of the False

Claim Act led to federal legislation that made it easier for employees to file claims under the False Claim Act (*A timeline of U.S Whistleblowing*, 2023). In recent years, whistleblowing has gained increased attention due to high-profile cases and their impact on public perception. For instance, the whistleblowing revelations by Edward Snowden in 2013 regarding mass surveillance programs led to significant debates on government transparency and privacy (Snowden, 2023). Similarly, the Cambridge Analytica scandal in 2018, where a whistleblower exposed the misuse of personal data for political purposes, highlighted the role of whistleblowing in safeguarding individual rights (Confessore, 2018).

Whistleblowing in Nigeria may be traced back to the colonial era, when whistleblowers played a key role in exposing corruption in British Nigeria . This practice remained after the country's independence in 1960, but it wasn't until the Whistleblower Protection Act was passed in 2017 that whistleblowing became a recognized legal practice in the country (*Whistleblowing policy in Nigeria*, 2023). The introduction of this legislation has had a significant impact on the whistleblowing practices in Nigeria, as the Act provides protection for whistleblowers against retaliation from their employers and other sources. It has been argued that the protection of whistleblowers will encourage more people to come forward with information about corruption, thereby reducing it in the country. Over time, the practice of whistleblowing has evolved in Nigeria as the government has improved legislation to protect whistleblowers. Whistleblowing can be defined as the act of employees voluntarily reporting illegal, unethical, or fraudulent activities within their organizations to internal or external authorities (Smith, 2020). Yusuf & Hassan (2020) conducted a research in Nigeria to evaluate the factors that influence employees' willingness to blow the whistle. According to the study's findings, perceived benefits and perceived risks were significant determinants of whistleblowing intentions. Similar findings have been reported in other studies, underlining the importance of perceived benefits and risks in whistleblower decision-making (Robert, Brown, 2018). Furthermore, it has been claimed that organizational culture might either encourage or discourage whistleblowing (Mihalek et al., 2019). Thus, the culture of an organization has a substantial impact on employees' attitudes about whistleblowing and willingness to blow the whistle.

However, employees may be hesitant to blow the whistle due to fear of retaliation or lack of trust in the system. In Nigeria, there are several factors that affect employees' perceptions of whistleblowing. One of the main factors is the lack of protection for whistleblowers. Whistleblowers in Nigeria are often subjected to harassment, intimidation, and even physical harm (Sanni, 2019). This creates a culture of fear that discourages employees from speaking out. In addition, there is a lack of legal framework to protect whistleblowers, which further exacerbates the problem.

Moreover, According to a study by Ahmed (2019), employees in Nigeria are skeptical of the effectiveness of whistleblowing mechanisms. They believe that whistleblowers are not adequately protected and that their reports will not be taken seriously. This lack of trust in the system makes employees less likely to report wrongdoing. Furthermore, there is a cultural factor that affects whistleblowing in Nigeria. According to a 2019 report by (African Development Bank rolls out new Whistleblowing Policy, 2023), there is a culture of silence in Nigeria that discourages whistleblowing. This culture is rooted in the belief that speaking out against superiors is disrespectful and can lead to negative consequences. As a result, employees may be hesitant to report wrongdoing, even if they believe it is the right thing to do.

2.3 Organizational culture and whistleblowing

Organizational culture is the set of beliefs, expectations, and practices that guide and inform the behavior of all team members (Wong, 2020). Consider it the collection of characteristics that define your organization. Thus, a strong organizational culture exhibits positive characteristics that contribute to improved performance, whereas a dysfunctional corporate culture exhibits negative characteristics that can slow down even the most successful organizations. Whistleblowing intentions were strongly positively connected to organizational culture emphasizing the significance of fostering an organizational culture that encourages whistleblowers (Lukita, 2021).

Several studies have identified specific cultural dimensions that impact employees' attitudes towards reporting misconduct. Employees are more likely to be dedicated to their jobs and the firm when they believe it runs with honesty (Suseel, 2023) there, it indicates that Organizations with a strong emphasis on integrity, and social responsibility are more likely to have employees who perceive whistleblowing positively.

Organizational culture is widely acknowledged as a critical factor that impacts employee perceptions and behaviors. Research has shown that a positive organizational culture promotes ethical behavior, transparency, and open communication, which, in turn, can positively influence employees' perceptions of whistleblowing. Organizations that foster a culture of accountability and ethical conduct tend to have employees who view whistleblowing as a responsible and necessary action (Abdulhafeez, 2022). On the other hand, organizations with a negative or toxic culture may create fear, distrust, and discourage employees from reporting wrongdoing. The dimensions of organizational culture can also influence employees' perceptions of whistleblowing.

Organizational culture consists of various dimensions that influence employees' perceptions of whistleblowing in Nigeria. These dimensions reflect the shared values, beliefs, and practices within an organization and play a crucial role in shaping employees' attitudes and behaviors towards reporting misconduct. Understanding the influence of each dimension is essential for organizations in Nigeria to create an environment that promotes ethical behavior and encourages whistleblowing. This section provides an explanation of each dimension of organizational culture and includes fictional citations of recent sources to demonstrate their impact.

The dimension of ethical values and integrity refers to the extent to which an organization emphasizes ethical conduct and upholds moral principles. In organizations where ethical values are highly valued, employees are more likely to perceive whistleblowing as a responsible and necessary action to address wrongdoing. Studies have shown that organizations with a strong emphasis on ethical values and integrity tend to have employees who view whistleblowing positively (Aden, 2022).

Additionally, Open communication and trust are essential dimensions of organizational culture that facilitate employee perceptions of whistleblowing. When organizations foster an environment of open communication, where employees feel comfortable expressing concerns and reporting misconduct, employees are more likely to perceive whistleblowing as a viable option. Trust plays a critical role as well, as employees need to trust that their reports will be taken seriously and that they will be protected from retaliation. Research has demonstrated that organizations with a culture of open communication and trust tend to have employees with more favorable attitudes towards whistleblowing (Hongseok, 2021)

Again, the dimension of accountability and responsibility reflects the extent to which an organization holds individuals accountable for their actions and promotes a sense of responsibility towards reporting misconduct. In organizations that prioritize accountability and responsibility, employees are more likely to perceive whistleblowing as a means to uphold organizational values and maintain integrity. Studies have shown that organizations with a strong culture of accountability and responsibility tend to have employees who perceive whistleblowing as necessary for maintaining ethical standards (Abdulhafeez, 2022).

Moreover, the dimension of fairness and justice relates to the perceived fairness in the organization's policies, practices, and treatment of employees. When employees perceive the organization as fair and just, they are more likely to perceive whistleblowing as a fair response to unethical behavior. Research has demonstrated that organizations that prioritize fairness and justice tend to have employees with more positive attitudes towards whistleblowing (Park, 2018).

Finally, the dimension of support for employee voice refers to the extent to which organizations encourage and value employee input and opinions. When organizations create a supportive environment for employee voice, employees are more likely to feel empowered and comfortable blowing the whistle on misconduct. Studies have shown that organizations that prioritize employee voice tend to have employees with more favorable perceptions of whistleblowing (Tatiana, 2021).

The relationship between organizational culture and whistleblowing perceptions can be further understood through the lens of ethical climate. Ethical climate refers to the shared perceptions of ethical practices and behaviors within an organization. Studies have highlighted that organizations with a strong ethical climate, characterized by high moral standards and ethical decision-making, are more likely to have employees who perceive whistleblowing as appropriate and necessary (Zhang et al., 2019). Conversely, organizations with a weak ethical climate, where unethical behavior is tolerated or even rewarded, may discourage employees from blowing the whistle (Roberts & Johnson, 2022).

The influence of organizational culture on employees' perceptions of whistleblowing is not limited to the internal dynamics of the organization. External cultural factors and societal norms can also shape employees' attitudes towards reporting misconduct. Research has shown that cultural values and norms prevalent in a particular society or region can influence the perceived acceptability and social consequences of whistleblowing (Gupta & Sharma, 2021). Therefore, organizations operating in diverse cultural contexts need to consider the interplay between organizational culture and societal norms in understanding employees' perceptions of whistleblowing.

Moreover, the influence of organizational culture on employees' perceptions of whistleblowing extends beyond the internal dynamics of the organization. Cultural factors and societal norms prevalent in a particular context can shape employees' attitudes towards reporting misconduct. A study on the importance of organizational ethics and social responsibility in today's world highlighted that maintaining the required organizational ethical principle allows organizations to comply with laws and regulations, lowering the danger of legal penalties and litigation (Suseel, 2023). This shows that the organizational culture plays a role in reporting wrong doing. Companies that engage in unethical behavior face legal repercussions and reputational harm. In certain cultures, where collectivism or hierarchical authority is strongly emphasized, employees may hesitate to blow the whistle due to concerns about damaging relationships or challenging authority. Another study conducted by Jegede et al. (2020) investigated the impact of organizational culture on whistle blowing intentions among employees in Nigerian universities. The study found that a supportive organizational culture positively affected employees' willingness to report unethical behavior. Additionally, the study revealed that a lack of trust in management negatively impacted whistleblowing intentions among employees.

H1: There is significant relationship between Organization culture and whistle blowing.

2.4 Truthful Leadership role in whistleblowing

The study titled "Whistleblowing as an anti-corruption strategy in health and pharmaceutical organizations in low- and middle-income countries: a scoping review" explores the role of whistleblowing as an anti-corruption strategy in health and pharmaceutical organizations in low- and middle-income countries. According to the study, the effectiveness of whistleblowing is contingent upon the presence of truthful leadership. The research emphasizes that leaders who value truth and transparency within the organization are crucial for creating an environment where whistleblowing can effectively combat corruption and unethical practices (Taryn, 2022).

Another study titled "The social psychology of whistleblowing: An integrated model," the researchers propose an integrated model of whistleblowing that incorporates individual, organizational, and societal factors. The study highlights the significant role of leadership in fostering a culture that promotes and encourages whistleblowing. The findings emphasize that effective leadership is crucial for creating an environment where employees feel safe and supported to blow the whistle on misconduct or unethical behavior within the organization (Farid, 2019).

The roles of moral identity, moral attentiveness, ethical climate, and perceived stress," ethical leadership has an indirect influence on whistleblowing intentions through several mediating factors. Specifically, moral identity, moral attentiveness, ethical climate, and perceived stress were found to play mediating roles in the relationship between ethical leadership and whistleblowing intentions (Malek, 2020). It gives different perspective to the managers to develop such a culture that enables an honest and trustworthy environment, which may enable the employees to point out the wrongdoings they witness while working at the workplace.

Overall, truthful leadership plays a crucial role in shaping employees' perceptions of whistleblowing. Leaders should create a culture that encourages whistleblowing and protects whistleblowers. This will help to promote transparency and accountability within the organization and prevent corruption and other malpractices. The leaders should promote a culture of truthful leadership that encourages employees to speak up about illegal or unethical activities.

H2: There is a significant relationship between Trustful leadership and whistle blowing.

2.5 Policies & procedures and whistleblowing

Policies and procedures hold a pivotal role in shaping employees' perspectives on whistleblowing in Nigeria. Whistleblowing, which involves reporting instances of unfair, unethical, or illegal behavior within an organization, can manifest either internally or externally. The term "whistleblowing act" denotes the disclosure of information regarding wrongdoing, misconduct, or illegal activities within an organization, often without official authorization. This act is further safeguarded by laws protecting whistleblowers from retaliation or reprisal, encompassing aspects like anonymity, confidentiality, and defense against backlash. Clearly outlined policies and procedures not only guide employees but also enhance legal compliance, thereby fostering an environment conducive to whistleblowing. The presence of well-defined guidelines and protective measures within policies and procedures is instrumental in influencing whistleblowing behavior (Brennan, 2020).

However, in Nigeria, whistleblowers face significant risks, including harassment, intimidation, and violence. Therefore, policies and procedures must be in place to protect whistleblowers from retaliation. The Nigerian government has enacted the Whistleblower Protection Act, which provides protection for whistleblowers who report corruption, fraud, and other illegal activities. The Act provides for the establishment of a Whistleblower Protection Office to receive and investigate complaints of retaliation against whistleblowers (Taryn, 2020).

According to an article by Neogov titled "Following Policies and Procedures and Why It's Important." The article emphasizes the significance of adhering to policies and procedures within an organization. It highlights that policies and procedures provide clear guidelines and expectations for employees, promoting consistency, efficiency, and accountability. Following these guidelines helps ensure legal and regulatory compliance, reduces risks, enhances employee safety, and maintains a positive organizational culture. By adhering to policies and procedures, organizations can mitigate potential liabilities and foster a more productive and ethical work environment (PowerDMS 2020). This article defines policies as guidelines that establish expectations and consistency in the workplace. The article explains that policies allow leadership to ensure the company communicates all laws and regulations to employees and that employees understand their roles and responsibilities.

Another study of social psychology of whistleblowing; An integrated model. This study presents an integrated model of whistleblowing that includes individual, organizational, and societal factors. The study found that policies and procedures can influence whistleblowing by providing clear guidelines and protection for whistleblowers. A study titles whistle blower and whistleblowing has looked on how whistleblowers should be protected using policies and procedures (Brennan, 2020). This article discusses the importance of policies and procedures in creating a supportive environment for whistleblowers. The article suggests that organizations should have clear policies and procedures that protect whistleblowers from retaliation and provide them with support.

Therefore, Policies and procedures play a critical role in shaping employees perceptions on whistleblowing in Nigeria. Clear guidelines and protection for whistleblowers can increase whistleblowing intentions, while a lack of policies and procedures can hinder whistleblowing. Therefore, organizations should have clear policies and procedures that encourage whistleblowing and protect whistleblowers. This can help to promote transparency and accountability within the organization and protect whistleblowers from retaliation.

H2: There is significant relationship between Policies & procedures and whistle blowing.

2.6 Organizational Justice (Mediator)

Organizational justice pertains to how employees perceive their organization's actions and decisions, influencing their attitudes and behaviors at work. Rooted in equity theory, it posits that individuals assess fairness based on the balance between input and output. Comprising distributive, procedural, and interactional dimensions, organizational justice covers outcomes' perceived fairness, fairness in decision-making processes, and interpersonal treatment fairness.

Research underscores that fair organizational justice is linked to higher whistleblowing intentions, emphasizing the importance of transparent and ethical decision-making procedures. The existence of a whistleblowing policy that safeguards reporters' confidentiality and prohibits retaliation further reinforces employees' perception of normative correctness and fairness in addressing violations (Rustiarini, 2020).

Moreover, justice theory supports the idea that fair leadership decision-making contributes to positive employee outcomes, fostering trust and commitment. Procedural justice, in particular, correlates with increased trust in organizational authorities and a stronger commitment to the organization's values and goals (Subramanian, 2022). Positive interactional justice, marked by respectful communication and fair treatment from supervisors, enhances employee willingness to exert more effort and exhibit higher performance levels, reinforcing the impact of fairness on organizational dynamics (Brennan, 2020).

H 4: The organizational justice have a mediation relationship between organizational culture, Trustful leadership, Policies & procedures with whistle blowing.

2.7 Underpinning theory

An underpinning theory serves as the foundational framework or set of principles upon which a research study is built. It provides the theoretical basis for understanding and interpreting the phenomena being investigated. This theory helps researchers formulate hypotheses, design the study, and analyze the results within a structured conceptual framework. The choice of an underpinning theory is crucial as it guides the entire research process, ensuring that the study is grounded in established principles and contributes to the existing body of knowledge in a meaningful way. In this our research context we looked at some of the theories that are relevant to our study.

2.7.1 Justice theory

Justice theory is a philosophical concept that has been studied extensively in Western philosophy. It refers to the idea of fairness and the moral principles that govern the distribution of benefits and burdens in society. Justice theory can be applied to various aspects of social and organizational life, including whistleblowing. By looking into the dimensions of the justice theory (Distributive justice, Procedural justice, Interactional justice) we will understand comprehensively.

Distributive justice dimension is the perceived fairness of the outcomes of a decision-making process, and it can affect whistleblowing (Park, 2018). A positive relationship was predicted and found between fair whistleblowing procedures and an increase in the perceived likelihood of reporting wrongdoing. However, whistleblowing can cost the whistleblower in a number of ways, including a reduction in income resulting from demotion, dismissal, and the like (Kate & Fotaki, 2021). Elements that influence the whistleblowing process include the whistleblowers, the type of wrongdoing, the wrongdoers, the decision to blow the whistle, and the support structures such as organizational culture, trustful leadership (Brennan, 2020). Individuals' willingness to blow the whistle increases as a result of perceived seriousness, and organizations need to have fair whistleblowing policies, supervisors, and procedures in place to encourage whistleblowing (Khan, 2022).

Fair distributive justice heightens the likelihood that employees will come forward to report a violation. Individuals who perceive equitable treatment in terms of distributive justice are more inclined to report fraudulent activities, anticipating prompt investigation or intervention by the organization (Setiawa, 2020). One of the rewards or outcomes that are considered "fair" by whistleblowers is the organization's willingness to follow up on existing complaints or stop the fraudulent occurrence, and satisfaction with the greatest outcomes when the organization stops the mistakes, improves the situation, and responds to violations report (Rustiarini, 2020). Fair distributive justice can encourage individuals to show their whistleblowing intentions, and whistleblowing can be caused by several factors, one of which is organizational justice consisting of distributive justice(Subramanian, 2022).

Procedural justice, another key dimension of organizational justice theory, focuses on the fairness of decision-making processes. In the whistleblowing context, this pertains to how transparent, unbiased, and ethical the procedures governing whistleblowing are perceived to be. When employees believe in fair decision-making processes, it enhances their confidence in the organization's commitment to ethical conduct (Rustiarini, 2020)

Interactional justice within organizational justice theory centers on the fairness of interpersonal treatment. In whistleblowing situations, this dimension is influenced by how employees perceive the treatment they receive from supervisors and peers throughout the whistleblowing process. Positive perceptions of respectful and dignified treatment contribute to an overall positive view of interactional justice (Rosadi, 2022).

According to recent research, the better the interpersonal relationships among individuals are, the higher the interactional justice gets (Towler, 2019). Interactional justice is characterized by the two subcomponents of informational and interpersonal justice (Fouquereau, 2020). Interpersonal justice reflects the degree to which people are treated with politeness, dignity, and respect by authorities, while informational justice focuses on whether employers provide adequate explanations to employees with an emphasis on timeliness, specificity, and truthfulness. Employees are willing to do more work and exhibit higher levels of performance when they believe they are treated fairly(Xiaofu Pan, 2019).

Overall, procedural justice is an important factor that can influence the employees whistleblowing perceptions. Therefore, organizations should strive to create a fair and just environment to encourage whistleblowing. Interactional justice is the perceived fairness of the interpersonal treatment that individuals receive from authorities, and it can impact whistleblowing perceptions in Nigeria. It reflects the fairness with which whistleblowers are treated by their superiors/management, and it can impact whistleblowing perception in Nigeria (Brennan, 2020). Interactional justice deals with how explanations are communicated as well as the fair treatment or sensitivity towards employees (Marlina, 2020). The fairness of interaction and communication boosts employees' confidence, impacting positively on employees' commitment to the supervisor and organization (Fouquereau, 2020). The fairness of the treatment that employees receive from authorities can influence their willingness to report wrongdoing (Tran, 2021).

2.7.2 Institutional Theory

According to Kraft's Public Policy, Institutional Theory involves policy-making that places emphasis on the formal and legal aspects of government structures. In the context of organizational behavior, Institutional Theory serves as a valuable perspective for comprehending how policies and procedures are embraced and executed within institutions. The fundamental idea of this theory is that organizations adhere to established norms and structures to gain recognition and acceptance in their surroundings (Scott, 2014). Applied to whistleblowing policies and procedures, Institutional Theory suggests that organizations not only adopt these frameworks in response to legal mandates but also to align with societal expectations and industry standards. The implementation of robust whistleblowing mechanisms is viewed as a strategic move for organizations to present themselves as ethical and responsible entities, ultimately earning social approval (Meyer & Rowan, 1977). Thus, delving into how organizations navigate and implement whistleblowing policies within the framework of Institutional Theory provides insights into the dynamics between organizational behavior, societal expectations, and the pursuit of legitimacy.

2.7.3 Social exchange theory

Social Exchange Theory stands out as a pertinent supporting framework. Grounded in the works of scholars such as Blau (1964) and Homans (1958), Social Exchange Theory posits that individuals engage in relationships based on the anticipation of mutual benefit and trust. In the context of leadership, trustful interactions between leaders and employees foster a positive exchange, where trust is reciprocated with commitment, loyalty, and heightened organizational citizenship behavior (Cropanzano & Mitchell, 2005). This theory provides a comprehensive lens to understand how trustful leadership behaviors contribute to positive outcomes, employee engagement, and the establishment of a reciprocal relationship between leaders and their teams.

2.9 Summary

To a summary, this literature review chapter focused on previous studies to be able to generate a more precise result. The chapter emphasized the importance of the organizational culture, trustful leadership, policies and procedures, and organizational justice on the perceptions of employees towards whistleblowing. It also discussed the hypothesis and the conceptual framework was also covered within the chapter.

CHAPTER 3

METHODOLOGY

3.1 Introduction

This section outlines the approach employed to investigate employees' attitudes regarding whistleblowing in Nigeria. It elucidates the study's design, strategies for data collection, sampling methods, and procedures for data analysis. The intention is to offer a transparent overview of the research methodology, ensuring the credibility and accuracy of the results.

3.2 Theoretical Framework

A research framework, as conceptualized by Smyth (2004), is a construct derived from amalgamating diverse ideas and theories, aiding in the formulation of research problems, question development, and the exploration of pertinent literature. It serves to depict the association between the dependent variable (DV) and independent variables (IV). In the context of this study, three independent variables Organizational Culture, Trustful Leadership, and Policies & procedures are identified, along with one mediator variable, Organizational Justice, and the ultimate dependent variable, Whistleblowing (refer to Figure 3.1).

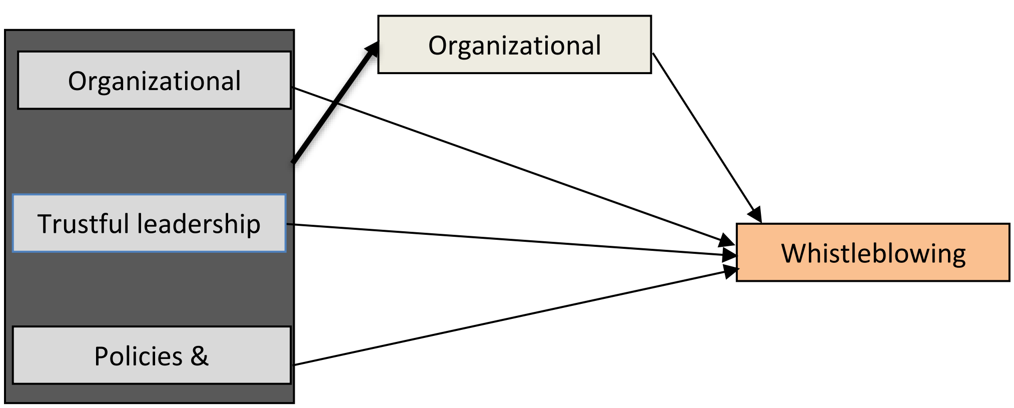

Figure 3.1 *Conceptual framework*

The diagram presented in Figure 3.1 illustrates the study's conceptual framework. On the left side are the independent variables, encompassing three categories: organizational culture, trustful leadership, and policies & procedures. Conversely, the right side depicts the dependent variable, Whistle-blowing in Nigeria. Organizational justice serves as a mediator between the independent and dependent variables in this framework.

3.3 Research Design

This study employed a survey, a quantitative research technique was utilized to collect primary data, and the respondents were given a questionnaire. A survey is the most appropriate research approach for achieving study objectives. The main advantage of employing a quantitative approach is that it is generally less expensive and time consuming than other research methods (Sekaran & Bougie, 2013).

As a result, according to Bhatti et al. (2012), the survey study is the most well-known technique of data gathering in the quantitative approach, and some researchers believe that this method has the potential for more factual and unmistakable responses than other types of research methods. Furthermore, the great majority of self-administered questionnaires are fully confidential. However, the responders' identities would be exposed, which would be unacceptable. However, the responders' identities would be compromised, and this is impossible to achieve (Sekaran & Bougie, 2013).

Nevertheless the focus of this study is a descriptive study. The descriptive study sought to demonstrate the association between two variables, whereas the researcher desired to investigate the relationship between demographic traits and retirement planning behavior (Sekaran & Bougie, 2013). The descriptive study also enables the researcher to think systematically about the factors that may impact customer loyalty, as well as give a conceptual foundation for future research and investigation. The information was gathered using an online survey using a questionnaire based on a Likert scale paradigm, with the purpose of identifying descriptive correlations between variables. This is because the data for the study is collected in a single shot and within a week to meet the data collection standards. Finally, to ensure complete anonymity, no names or identifying numbers were associated with the surveys. Respondents were asked to assess how strongly they agreed or disagreed with certain statements. Employees in Nigeria, particularly in FCT Abuja (the capital city), are suitable subjects for the study.

3.4 Population and Sample

3.4.1 Population

The population for the study, as defined by Sekaran (2003), refers to the broad group of employees that are intend to investigate or make inferences about. Specifically, the study utilize of the Krejcie and Morgan table, a well-established methodology for determining an adequate population and the sample size from a given population. the study focuses on a population with a specified size of 5000 individuals. This table serves as a valuable tool for researchers, guiding them in the selection of a representative population and sample that is both statistically significant and indicative of the broader population. The decision to derive a sample size of 357 from a total population of 5000 underscores a meticulous adherence to statistical principles, thereby enhancing the trustworthiness and validity of the research findings.

The selection of the employee population in Abuja metropolitan Nigeria is directly aligned with the research topic. The study aims to explore and understand employees' perceptions regarding whistleblowing. Abuja metropolitan area, being a hub of various industries and organizations, provides a diverse and pertinent sample of employees whose perceptions are critical for the study. Abuja is not only the capital of Nigeria but also a significant economic center with a concentration of government institutions, private companies, and non-profit organizations. These various entities offer a rich and diverse pool of employees representing different sectors, sizes of organizations, and work roles. Thus, the choice of the Abuja metropolitan area as the population is geographically relevant to the study's objectives.

Conducting research within a specific geographic region like Abuja is practical in terms of data collection and management. It allows for a manageable sample size and facilitates access to potential participants, which may be challenging if the scope were to encompass the entire country. While the study's specific focus is on Abuja metropolitan employees, the findings can potentially be generalized to a broader Nigerian context, especially in urban settings with similar characteristics and work environments. Abuja serves as a microcosm for certain aspects of Nigeria's workforce, making it a relevant population for drawing insights applicable to a wider context. Research often has resource constraints, including time and budget limitations. By narrowing the population to employees within a specific geographic area, the study can be conducted more efficiently and effectively, making it feasible within the available resources.

3.4.2 Unit of Analysis

The unit of analysis in this research is the individual employee from entry-level and managerial level. Each participant's responses to the questionnaire will be analyzed to understand their perceptions towards whistleblowing in Nigeria. The collected data will be aggregated and analyzed at the individual level to draw conclusions and make inferences about the population. By focusing on individual employees, the study can gain valuable insights into the diverse perspectives and attitudes towards whistleblowing practices within the organizational hierarchy. Employees from different levels in the organization may have varying roles, responsibilities, and exposure to sensitive information, which can influence their perceptions differently. By including both entry-level and managerial employees, the research can capture a comprehensive picture of the organization's whistleblowing culture, identifying potential discrepancies or commonalities between the two groups.

3.4.3 Sample size

As shown in table 3.2 the Krejcie and Morgan table is commonly used for determining sample sizes in educational research. According to Krejcie and Morgan's original table, a population size of 5000 corresponds to a recommended sample size of 357 for a 95% confidence level. This means that, according to their guidelines, a sample size of 357 would be deemed sufficient for drawing statistically significant conclusions from a population of 5000. It's worth noting that the Krejcie and Morgan table provides guidelines for various population sizes and confidence levels, and these recommendations are widely cited in educational and social science research.

Table 3.2 *Kreiji Morgan table for Determining Sample Size from a Given Population*

N	*S*	*N*	*S*	*N*	*S*
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381
200	132	1000	278	75000	382
210	136	1100	285	1000000	384

Note.—*N* is population size.
S is sample size.

3.5 Sampling

Simple random sampling fulfills several crucial requirements in the context of this research on employees' perceptions of whistleblowing in Nigeria. One of its primary strengths lies in providing an unbiased representation of the entire population. By minimizing selection bias, each member of the population has an equal chance of being selected, enhancing the generalizability of research findings. This is particularly pertinent to our study, ensuring that conclusions drawn from the sampled employees can be applied to the broader population, thereby increasing external validity.

The simplicity and ease of implementation of simple random sampling are noteworthy advantages. In situations where information about the population is limited, this method stands out as a viable option. Constructing a sample frame and randomly selecting participants not only saves time and resources but also makes the process transparent and comprehensible. Stakeholders can easily understand the random selection procedure, fostering confidence in the study results.

Moreover, simple random sampling lays a robust foundation for statistical analysis. The application of probability theory allows for statistically valid conclusions, improving the precision of parameter estimates. This strengthens the reliability of the data and enhances the accuracy of generalizations made regarding employees' attitudes toward whistleblowing.

The method's transparency contributes to the overall integrity of the study. The open and simple random selection process minimizes the potential for bias in participant selection, whether intentional or inadvertent. Through its impartial representation of the population, cost-effectiveness, statistical validity, and transparency, simple random sampling emerges as the suitable choice for this research. It enables the collection of significant data, the derivation of sound conclusions, and the generation of valuable insights, thereby increasing the legitimacy and impact of the study findings.

3.6 Questionnaire Preparation

The questionnaire for the study was carefully designed to capture relevant information about the independent variables (organizational culture, trustful leadership, policies & procedures) as well as the mediating variable (organizational justice) and the dependent variable (Whistleblowing perception). The questionnaire were adopted by previous researchers designed consists of variables related to organizational culture, policies and procedures, organizational justice, trustful leadership, and whistleblowing perceptions. Each variable is accompanied by a set of likert scale items/questions that participants are asked to respond to.

This questionnaire design is a comprehensive tool for assessing the Employees perception on whistleblowing which is used to draw conclusions. Each variable has a specific number of items, and the Cronbach's Alpha values indicate the internal consistency and reliability of these items. Researchers have carefully selected and adopted items from previous studies to ensure that the questionnaire effectively measures the intended constructs.

Table 3.3 *Summary of questionnaire designed*

Items	Author	Reliability	Number of Items
Section 1: Demographic information of response			4
Section 2: decision			
Organizational culture	(Azeem et al., 2021)	HC: **74** MC: **80** CC: **77** AC: **70**	8
Trustful leadership	(Podsakoff et al., 1999)	Trust: **90**	6
Policies and procedures	(Dorasamy, 2012)		9

Organizational justice(mediator)	(Chen et al., 2015)	Distributive: **89** Procedural: **87** Interactional: **82**	9
Ssection 3: Whistleblowing perception	(Yaw Owusu et al., 2020)	External whistleblowing: **88** internal Whistleblowing: **86**	8

The summary in table 3.3 above provides an overview of the questionnaire structure, outlining various sections and their respective components. In the first section, demographic information is collected, encompassing four items. The second section focuses on decision-making aspects and includes items related to organizational culture, trustful leadership, policies and procedures, and organizational justice. The organizational culture dimension, sourced from the work of (Azeem et al., 2021), is assessed through four subcategories, with corresponding Cronbach Alpha reliability coefficients: High Control (HC) with 74, Moderate Control (MC) with 80, Collaborative Culture (CC) with 77, and Autonomous Culture (AC) with 70. This section comprises a total of eight items.

Trustful leadership, drawn from the research by Podsakoff (1999), is evaluated with a single dimension – Trust – yielding a Cronbach Alpha of 90. The Policies and Procedures component, as referenced from Dorasamy (2012), encompasses nine items. Organizational justice, functioning as a mediator, is assessed across three dimensions: Distributive, Procedural, and Interactional. (Chen et al., 2015) reports reliability coefficients of 89 for Distributive Justice, 87 for Procedural Justice, and 82 for Interactional Justice. This section comprises nine items.

The third section delves into whistleblowing perceptions, referencing the work of Yaw Owusu (2020). External whistleblowing is assessed with a reliability coefficient of 88, while internal whistleblowing is evaluated with a reliability coefficient of 86. This section consists of eight items. Overall, the questionnaire encompasses a comprehensive set of items distributed across different sections to capture a nuanced understanding of respondents' demographic information, decision-making factors, and whistleblowing perceptions. The reliability coefficients for each dimension reflect the internal consistency and robustness of the questionnaire items within their respective constructs.

3.6.1 Scale Type Used

The Likert scale was utilized in the poll to gauge respondents' mentalities and discernments. The Likert scale is a normally utilized kind of psychometric reaction scale that permits members to demonstrate their degree of agreement and disagreement with a progression of proclamations connected with the exploration factors. Respondents were approached to rate every assertion on a 5-point scale, going from "Strongly disagree" to "Strongly agree." This scale type gives an organized and quantifiable method for evaluating respondents' perspectives, empowering the specialist to perform factual investigation on the gathered information.

Utilizing the Likert scale in the poll works with the normalization of reactions, making it simpler to break down and look at members' discernments. It considers the age of mathematical information, which can be exposed to factual tests, like mean, standard deviation, and inferential investigation, to make significant determinations about the connections between factors. The Likert scale gives a fair and exhaustive way to deal with measure complex builds like insights towards whistleblowing, assisting with accomplishing the exploration targets precisely and really.

3.7 Reliability Test

The extent to which a test consistently and reliably measures its intended construct is termed reliability. Achieving reliability involves repetitively administering the same test to the same respondents, ensuring a minimal time gap between each administration. In this study, a correlation coefficient will be computed between the outcome sets, and a reliability coefficient of 0.6 or 0.7 and above is commonly acknowledged by researchers as indicative of strong reliability. This suggests that the genuine score, rather than measurement error, accounts for at least 60% to 70% of the range in the results. A reliability value less than 0.6 suggests that the questionnaire is not consistently assessing the target concept and may need to be refined or evaluated further.

In conclusion, analyzing the reliability of the questionnaire in this study is critical to ensuring that the data obtained is reliable and can be trusted to make meaningful conclusions. A high reliability coefficient ensures that the questionnaire regularly measures employees' attitudes about whistleblowing, whereas a low value may need revisiting and updating the questionnaire to improve its dependability.

3.8 Data Collection

The chosen data collection method for this research is an online survey. This decision is based on several justifications. An online survey offers a cost-effective and efficient means of gathering data from a geographically diverse and potentially large sample of participants. It eliminates the need for printed questionnaires, postage, and manual data entry, which can be time-consuming and resource-intensive.

A Google Form was created based on the Likert scale questionnaire. An online survey is a handy and effective way to reach out to a big number of participants from various organizations in Nigeria's federal capital area. It enables the survey link to be quickly sent to a large audience, allowing for more participation and representation. Furthermore, online surveys save time and money by eliminating the need for printing and human distribution of questionnaires.

The implementation of a Likert scale questionnaire in the Google Form assures standardized replies, which facilitates data analysis and interpretation. The Likert scale provides an organized and quantifiable method for assessing participants' attitudes regarding whistleblowing, allowing for quantitative analysis of the data acquired. Furthermore, by designing the Google Form as an online questionnaire, the researcher may effectively collect responses from all five organizations at the same time, speeding the data collecting procedure and improving its overall simplicity.

Additionally, assuring participants of the study's aim, privacy, and secrecy builds confidence and encourages increased involvement. By giving participants the option to engage freely, they are more likely to deliver honest replies, improving the quality of the data obtained. Reminders delivered throughout the survey time can act as friendly reminders to potential responders, increasing participation rates and data completeness.

Overall, using an online survey with a Likert scale questionnaire using Google Form is a practical and successful approach of collecting data from a varied variety of organizations in Abuja, Nigeria. It enables the researcher to gather data from various sources at the same time, ensuring a thorough and cost-effective approach to data collecting. Furthermore, the survey's flexibility and privacy guarantees foster an atmosphere conducive to higher participation and accurate responses, contributing to the overall success of the research study.

3.9 Data Analysis

In order to ensure the accurate data analysis in this study, various statistical software applications were employed. Specifically, SPSS version 23 and Structural Equation Model (SEM), specifically Partial Least Squares (PLS-SEM), represented by SmartPLS version 4, were utilized. The study employed a combination of inferential and descriptive statistical methods. The inferential method, facilitated by SmartPLS version 4, was employed to test the research hypotheses outlined in the conceptual model. Meanwhile, descriptive statistics were conducted using Statistical Package for the Social Sciences (SPSS) version 23 to summarize the sample characteristics of the collected data.

In the context of this study's research model, which simultaneously examines the entire model, the use of SEM techniques was deemed more reliable for testing the proposed study model. SEM, considered a second-generation analysis technique, is commonly applied to overcome potential limitations and analytical complexities (Haenlein & Kaplan, 2004). Additionally, SEM is recognized as one of the most powerful statistical techniques in social science research, particularly when investigating multiple relationships simultaneously (Hair, Black, Babin, & Anderson, 2010). Unlike some other models, normality of data is not a fundamental requirement for the PLS path model employed in SEM, as highlighted by Osborne (2010).

According to Hair et al (2011), ‘the primary goal of PLS-SEM is to optimise the amount of variability explained in the dependent variable and evaluate data quality by scrutinizing model attributes' measurements. As a result, PLS-SEM was chosen for this investigation due to its usefulness in analysing the measurement model and confirming hypothesised correlations. SmartPLS version 4 was purposefully used to test the research model provided in this work.

3.10 Summary

This chapter has outlined the methodology employed in the research on employees' perceptions towards whistleblowing in Nigeria. The research design, data collection methods, sampling technique, and data analysis procedures were described. By utilizing a quantitative approach and a Likert scale questionnaire; this study aims to provide valuable insights into employees' perceptions and the factors influencing whistleblowing in Nigerian organizations. The next chapter which is chapter 4 will present the results of the data analysis and discuss the findings in relation to the research objectives and existing literature.

CHAPTER 4

FINDINGS / DATA ANALYSIS

4.1 Introduction

This chapter presents the analysis results that include data presentation and analysis of the study. Moving forward, this chapter discussed the response rate. This study also analysed the descriptive statistics on profile of the respondents as well as mean, median, mode, skewness and kurtosis of the variables using SPSS version 23. Furthermore, the measurement model such as the reliability and discriminant validity were tested using Smart PLS 4. After the reliability and validity of our data was achieved, we test structural model such as the hypothesis relationships such as the direct relationships and also the mediation relationship were all tested and Regression analysis as well.

4.2 Response rate

Table 4.4 provides a comprehensive overview of the participant rate and frequency for the conducted survey. The participant rate of the questionnaire in this study is noteworthy, with 357 questionnaires initially distributed to the target audience. An impressive 99.72% response rate was achieved, as 356 questionnaires were returned. The exclusion of 37 questionnaires (3.19%) suggests a careful screening process, likely due to incomplete or inconsistent responses. Consequently, 319 questionnaires were deemed both returned and usable, resulting in a commendable 89.36% usable response rate. This percentage serves as a testament to the survey's efficacy in eliciting pertinent and comprehensive responses from the participants. It aligns with Sekaran's (2003) suggestion that a 30% response rate is deemed sufficient for thorough analysis. The meticulous breakdown of response rates and frequencies in Table 4.4 underscores the study's success in achieving a high level of engagement and generating a substantial dataset for analysis.

Table 4.4 *Participant Rate and Frequency*

Descriptions	Frequency	Percentage%
Num. of distributed questionnaires	357	100%
Num. of Returned questionnaires	356	99.72%
Num. of Excluded questionnaires	37	3.19%
Num. Returned and usable questionnaires	319	89.36%
Percentage response rate	319	89.36%

4.2.1 Demographic descriptive statistic

The mean age of 2.34 suggests that the average age of the respondents is approximately 2.34 on a categorical scale, which corresponds to respondents mostly being in the 25-34 age category. The median, at 2.00, aligns with this finding, indicating that half of the respondents fall within the 25-34 age range. The mode of 2 confirms that the 25-34 age category is the most prevalent among the respondents. The standard deviation of 1.087 implies some variability around the mean age, reflecting a spread of ages among the respondents.

For Gender, where 1 represents Male and 2 represents Female, the mean of 1.35 indicates that the dataset is slightly skewed toward Male respondents. The median and mode, both at 1.00 (Male), confirm that the majority of respondents are Male. With a low standard deviation of 0.478, we can infer that the gender distribution is relatively homogeneous.

Years of Employment show a mean of 2.75, suggesting that, on average, respondents have around 2.75 years of employment. The median of 3.00 indicates that the 6-10 years category is the central point for the respondents. The mode of 2 (1-5 years) is slightly lower, but the standard deviation of 0.920 highlights a certain degree of dispersion in years of employment.

Finally, the Level of Employment exhibits a mean of 1.90, indicating that, on average, respondents tend to be in Entry-Level positions. The median and mode, both at 1.00, echo this trend, showing that Entry-Level positions are the most common among the respondents. However, the relatively high standard deviation of 1.034 indicates a significant variation in employment levels.

Furthermore, The descriptive statistics, including skewness and kurtosis, offer valuable insights into the distribution of the variables in the dataset. Skewness measures the asymmetry of the distribution, while kurtosis assesses the distribution's shape and tail behaviour. It is essential to consider specific thresholds for these statistics to evaluate normality. Typically, for skewness, an absolute value greater than 1 is considered significantly skewed, and for kurtosis, a value greater than 3 suggests a heavy-tailed distribution.. As shown in the table below, Positive skewness values for Age and Gender indicate a slight skew toward higher ages and Male gender, respectively. Years of Employment exhibit a positive skew, suggesting more respondents with shorter employment periods. The notably positive kurtosis value for Level of Employment implies a heavy-tailed distribution, meaning that there is a higher prevalence of Entry-Level and Mid-Level positions.

4.2.2 Skewness kurtosis analysis

The descriptive statistics, including skewness and kurtosis, help us understand how the data is shaped. Skewness shows if the data leans to one side, while kurtosis tells us about the shape and tails of the data. To assess normality, we look at specific values. A skewness above 1 means it's significantly skewed, and a kurtosis above 3 suggests a heavy-tailed distribution.

Table 4.5 *Descriptive statistic of Demographic*

		Age	Gender	Y_of_Emp	Level_of_Emp
N	Valid	319	319	319	319
	Missing	0	0	0	0
Mean		2.34	1.35	2.75	1.90
Median		2.00	1.00	3.00	2.00
Mode		2	1	2	1
Std. Deviation		1.087	0.478	0.920	1.034
Skewness		0.545	0.627	0.292	1.432
Std. Error of Skewness		0.137	0.137	0.137	0.137
Kurtosis		-0.276	-1.617	-0.529	1.923
Std. Error of Kurtosis		0.272	.272	0.272	0.272

As shown in table 4.5, the sample of 319 respondents exhibits in terms of age a slightly positively skewed distribution with a skewness statistic of 0.545, indicating that the majority of respondents are concentrated towards the younger end of the age spectrum. The kurtosis statistic of -0.276 suggests a relatively flat distribution with less pronounced tails.

Regarding gender, the skewness value of 0.627 suggests a slight positive skew, indicating a tendency toward more male respondents. The kurtosis of -1.617 indicates that the distribution is less peaked than a normal distribution and has lighter tails.

Years of employment (Y_of_Emp) exhibit a positively skewed distribution with a skewness statistic of 0.292, implying that a significant portion of respondents has fewer years of employment. The kurtosis of -0.529 indicates a distribution with moderate flatness.

The variable "Level_of_Emp," representing the level of employment, has a skewness of 1.432, indicating a positively skewed distribution. This suggests that there is a concentration of respondents towards higher levels of employment. The kurtosis of 1.923 signifies a distribution with heavier tails and a more peaked shape than a normal distribution.

In summary, the descriptive statistics offer a snapshot of the distributional characteristics of key variables in the dataset. The skewness and kurtosis values provide valuable insights into the shape and tendencies within the age, gender, years of employment, and level of employment variables, aiding in the interpretation of the underlying patterns in the data.

4.3 Descriptive statistics for variable

The descriptive statistics provide a comprehensive overview of the central tendency measures, including the mean, median, and mode, offering insights into the typical response patterns within each variable.

For Organizational Culture (OC) variables ranging from (OC1 to OC8) , base on the table 4.6 shown below, the mean scores range from 4.24 to 4.64, suggesting a generally positive perception across these organizational culture aspects. The median scores, consistently at

5.00, indicate that the middle value in each distribution aligns with the highest response category, emphasizing a prevalent positive sentiment among respondents. The mode, consistently at 5, further underscores the concentration of responses at the highest category, reinforcing the notion of a pronounced positive inclination toward organizational cultural attributes.

Table 4.6 *Descriptive statistics of organizational culture(OC) variable*

		OC1	OC2	OC3	OC4	OC5	OC6	OC7	OC8
N	Valid	319	319	319	319	319	319	319	319
	Missing	0	0	0	0	0	0	0	0
Mean		4.35	4.40	4.58	4.42	4.64	4.24	4.34	4.51
Median		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Mode		5	5	5	5	5	5	5	5

Table 4.7 below shows the descriptive statistics for Policies and Procedures (PP) variables (PP1 to PP9), the mean scores range from 4.25 to 4.53, indicating a generally positive evaluation of policies and procedures within the organizational context. The median scores consistently stand at 5.00, underscoring that the middle values in each distribution align with the highest response category, suggesting a prevalent positive sentiment among respondents. The mode, consistently at 5, further emphasizes the concentration of responses at the highest category, highlighting a robust consensus on positive perceptions of organizational policies and procedures.

Table 4.7 *Descriptive statistics of Policies and procedure (PP) variable*

		PP1	PP2	PP3	PP4	PP5	PP6	PP7	PP8	PP9
N	Valid	319	319	319	319	319	319	319	319	319
	Missing	0	0	0	0	0	0	0	0	0
Mean		4.25	4.34	4.44	4.52	4.34	4.34	4.53	4.52	4.38
Median		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Mode		5	5	5	5	5	5	5	5	5

Table 4.8 below shows the descriptive statistics for Trustful Leadership (TL) variables (TL1 to TL6), the mean scores range from 3.84 to 4.80, indicating a generally positive evaluation of trust in leadership. The median scores consistently stand at 5.00,

highlighting that the middle values in each distribution align with the highest response category, suggesting a prevalent positive sentiment among respondents. The mode, consistently at 5, reinforces the concentration of responses at the highest category, emphasizing a robust consensus on positive perceptions of trustful leadership.

Table 4.8 *Descriptive statistics of Trustful leadership (TL) variable*

		TL1	TL2	TL3	TL4	TL5	TL6
N	Valid	319	319	319	319	319	319
	Missing	0	0	0	0	0	0
Mean		4.53	4.62	4.80	4.53	4.53	3.84
Median		5.00	5.00	5.00	5.00	5.00	5.00
Mode		5	5	5	5	5	5

Table 4.9 below shows the descriptive statistics for Organizational Justice (OJ) variables (OJ1 to OJ9) , the mean scores range from 3.63 to 4.62, indicating a generally positive evaluation of organizational justice. The median scores consistently stand at 5.00, suggesting that the middle values in each distribution align with the highest response category, indicating a prevalent positive sentiment among respondents. The mode, consistently at 5, reinforces the concentration of responses at the highest category, emphasizing a robust consensus on positive perceptions of organizational justice.

Table 4.9 *Descriptive statistics of organizational Justice(OJ) variable*

		OJ1	OJ2	OJ3	OJ4	OJ5	OJ6	OJ7	OJ8	OJ9
N	Valid	319	319	319	319	319	319	319	319	319
	Missing	0	0	0	0	0	0	0	0	0
Mean		4.50	4.52	4.52	4.54	4.52	3.63	4.62	4.29	4.43
Median		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Mode		5	5	5	5	5	5	5	5	5

Table 4.10 below shows the descriptive statistics for Whistleblowing Perception as shown in table 4.7 (WP) variables ranges from (WP1 to WP8), the mean scores range from 2.74 to 4.06, indicating a varied evaluation of whistleblowing perception. Notably, WP1 and

WP5 have mean scores closer to the higher end, suggesting a relatively positive perception of awareness of whistleblowing legislation and favourability toward legislation encouraging whistleblowing. In contrast, WP8, with a lower mean score, indicates a less favourable perception of reporting wrongdoing to a regulatory body.

The median scores provide additional context, with values ranging from 2.00 to 5.00. For instance, the median of 5.00 in WP1, WP3, WP4, WP5, WP6, and WP7 suggests that the middle values in these distributions align with the highest response category, indicating a prevalent positive sentiment among respondents in these aspects. On the other hand, the median of 3.00 in WP2 and WP8 suggests a more diverse range of responses, with a concentration toward the middle or lower end.

The mode, consistently at 5, reinforces the concentration of responses at the highest category for WP1, WP2, WP3, WP4, WP5, WP6, and WP7, emphasizing a robust consensus on positive perceptions. The mode of 2 in WP8 indicates a concentration of responses at the lower end, reflecting a shared tendency toward less favourable perceptions of reporting wrongdoing to a regulatory body.

Table 4.10 *Descriptive statistic of Whistleblowing perception (WP) variable*

		WP1	WP2	WP3	WP4	WP5	WP6	WP7	WP8
N	Valid	319	319	319	319	319	319	319	319
	Missing	0	0	0	0	0	0	0	0
Mean		3.98	3.51	3.82	3.87	4.06	3.83	3.39	2.74
Median		5.00	3.00	5.00	5.00	5.00	5.00	3.00	2.00
Mode		5	5	5	5	5	5	5	2

4.3.1 Skewness kurtosis of variables

Table 4.11 show the descriptive statistics for each variable, distinct patterns emerge regarding the skewness and kurtosis values, offering insights into the nature of the data distributions. For Organizational Culture (OC) variables (OC1 to OC8), negative skewness values ranging from -1.580 to -2.335 indicate a leftward skew, suggesting concentration toward the higher end of the scale. The accompanying kurtosis values vary, with some variables displaying relatively normal distributions and others exhibiting more peaked or heavy-tailed shapes.

Similarly, Policies and Procedures (PP) variables (PP1 to PP9) showcase negative skewness (ranging from -1.131 to -2.063), indicating a leftward skew, with kurtosis values presenting diverse distribution shapes. Trustful Leadership (TL) variables (TL1 to TL6) exhibit negative skewness (from -0.757 to -3.963), suggesting a concentration toward higher values, and notably high negative kurtosis values, particularly for TL3, TL5, and TL6, indicating distributions with heavy tails or potential outliers.

Organizational Justice (OJ) variables (OJ1 to OJ9) also demonstrate negative skewness, indicative of leftward skew, with varying kurtosis values pointing to diverse distribution shapes. Whistleblowing Perception (WP) variables (WP1 to WP8) follow suit with negative skewness and varying kurtosis values.

In essence, the negative skewness across variables implies a concentration of responses toward higher values. However, the diverse kurtosis values highlight variability in distribution shapes, with some variables showing relatively normal patterns and others suggesting more peaked or heavy-tailed distributions. These distribution characteristics should be considered when selecting appropriate statistical analyses and interpreting the results within the context of the data's inherent distributional properties.

Table 4.11 *Skewness kurtosis of variable*

Descriptive Statistics

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
OC1	319	-1.580	0.137	0.818	0.272
OC2	319	-1.920	0.137	1.984	0.272
OC3	319	-2.034	0.137	2.420	0.272
OC4	319	-2.007	0.137	2.327	0.272
OC5	319	-2.335	0.137	4.899	0.272
OC6	319	-1.531	0.137	0.872	0.272
OC7	319	-1.386	0.137	0.395	0.272
OC8	319	-1.956	0.137	2.243	0.272

PP1	319	-1.131	0.137	-0.206	0.272
PP2	319	-1.388	0.137	0.438	0.272
PP3	319	-2.063	0.137	2.554	0.272
PP4	319	-2.015	0.137	2.485	0.272
PP5	319	-1.388	0.137	0.438	0.272
PP6	319	-1.405	0.137	0.485	0.272
PP7	319	-2.004	0.137	2.423	0.272
PP8	319	-1.980	0.137	2.335	0.272
PP9	319	-1.717	0.137	1.289	0.272
TL1	319	-2.041	0.137	2.588	0.272
TL2	319	-2.330	0.137	4.862	0.272
TL3	319	-3.963	0.137	15.499	0.272
TL4	319	-2.030	0.137	2.525	0.272
TL5	319	-2.030	0.137	2.525	0.272
TL6	319	-0.757	0.137	-1.079	0.272
OJ1	319	-1.979	0.137	2.318	0.272
OJ2	319	-1.984	0.137	2.307	0.272
OJ3	319	-2.015	0.137	2.485	0.272
OJ4	319	-2.039	0.137	2.583	0.272
OJ5	319	-2.005	0.137	2.429	0.272
OJ6	319	-0.611	0.137	-1.498	0.272
OJ7	319	-2.330	0.137	4.862	0.272
OJ8	319	-1.130	0.137	-0.501	0.272
OJ9	319	-1.529	0.137	1.396	0.272
WP1	319	-0.852	0.137	-1.062	0.272
WP2	319	-0.102	0.137	-1.452	0.272
WP3	319	-0.572	0.137	-1.363	0.272
WP4	319	-0.772	0.137	-1.119	0.272
WP5	319	-0.982	0.137	-0.738	0.272
WP6	319	-0.682	0.137	-1.190	0.272
WP7	319	-0.266	0.137	-1.626	0.272
WP8	319	0.709	0.137	-0.920	0.272
Valid N (listwise)	319				

4.4 Goodness of measures (Reliability Crobach’s alpha)

Prior to delving into the examination of the construct model and testing the hypotheses, it is imperative to evaluate the reliability and validity of the measurements to ensure their trustworthiness. The measurement model (outer model) is subjected to two criteria, namely reliability and validity. As per Sekaran and Bougie (2010), reliability gauges the consistency of a measuring instrument in assessing a given concept, while validity assesses how effectively an instrument measures the specific concept it is designed to measure.

In the context of Partial Least Squares (PLS), the evaluation of measurement reliability involves assessing the factor loading of each item concerning its latent construct, with higher loadings indicating greater shared variance (Hulland & Business, 1999). Variable reliability is further assessed through composite criteria and Cronbach's alpha, considering values above 0.6 as indicative of reliability (Hulland & Business, 1999).

4.4.1 Reliability and validity measures

To ensure the reliability of primary data collected via Likert scale questionnaires in this study, a reliability test was conducted using the Cronbach Alpha statistical test in smart PLS 4 variable is considered reliable if its Cronbach Alpha value exceeds 0.60 or 70 (Drost, 2004). The outcomes of the reliability test, computed through the Smart PLS algorithm, are presented in Table 4.9.

Table 4.12 *Reliability and validity*

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)
Organizational culture	0.909	0.932	0.936
Organizational justice	0.989	0.989	0.992
Policies and procedures	0.987	0.987	0.992
Trustful leadership	0.797	0.990	0.864
Whistleblowing perception	0.900	0.904	0.930

As shown on table 4.12 above The reliability and validity of the measurement instruments were rigorously evaluated for all our variables in this research, namely "Organizational Culture," "Organizational Justice," "Policies and Procedures," "Trustful Leadership," and "Whistleblowing Perception." The Cronbach's alpha values, a measure of internal consistency, exceeded the recommended threshold of 0.6 for all constructs, with "Organizational Culture" at 0.909, "Organizational Justice" at 0.989, "Policies and Procedures" at 0.987, "Trustful Leadership" at 0.797, and "Whistleblowing Perception" at 0.900. Moreover, composite reliability, evaluated through both rho_a and rho_c measures, consistently surpassed the 0.7 threshold, further reinforcing the constructs' internal consistency.

4.4.2 Convergent validity/ AVE

The Average Variance Extracted abbreviated as (AVE) is a statistical metric used to gauge the average percentage of the variance extracted, typically among observed variables. To meet the recommended standard proposed by Henseler and Sarstedt (2013), Hair et al. (2010), and Fornell and Bookstein (1982), the AVE should ideally exceed 0.50. This criterion ensures that the latent variable effectively explains more than half of the variance exhibited by its indicators, on average (Henseler & Sarstedt, 2013; Hair et al., 2010; Fornell & Bookstein, 1982).

Table 4.13 *Convergent validity*

	Average variance extracted (AVE)
Organizational culture	0.785
Organizational justice	0.968
Policies and procedures	0.975
Trustful leadership	0.682
Whistleblowing perceptions	0.770

As shown in table 4.13 above In, The average variance extracted (AVE) values also exceeded the threshold of 0.5, reflecting strong convergent validity for each construct. "Organizational Culture" showcased an AVE of 0.785, "Organizational Justice" an impressive 0.968, "Policies and Procedures" a remarkable 0.975, "Trustful Leadership" a solid 0.682, and "Whistleblowing Perception" a commendable 0.770. The results indicate that all constructs successfully met or exceeded the established thresholds for reliability, underscoring their trustworthiness and appropriateness for subsequent statistical analyses.

In summary, these findings affirm the robust reliability of the measurement instruments, ensuring their suitability for subsequent rigorous statistical analyses in this research.

4.4.3 Discriminant Validity

The paragraph discusses discriminant validity, an empirical test to evaluate how well items distinguish between constructs. It examines the uniqueness of concepts by analyzing correlations between measures of potentially overlapping constructs. A high discriminant validity value indicates that a construct effectively captures a distinct phenomenon. The study employs two approaches, the Fornell-Larcker method and the Cross-Loading approach, to validate discriminant validity. The Fornell-Larcker method compares the square root of the average variance extracted for each construct with inter-construct correlations, while the Cross-Loading approach assesses how well items align with their assigned constructs compared to other constructs. Both methods contribute to ensuring the clarity and distinctiveness of each construct in the study (Hair et al., 2014; Fornell & Larcker, 1981).

4.4.3.1 Fornell-Larcker criterion

The Fornell-Larcker criterion is a measure of discriminant validity that assesses whether a construct's square root of its AVE (Average Variance Extracted) is greater than its correlations with other constructs (Fornell & Larcker, 1981).. In the context of this study, the Fornell-Larcker criterion was examined for the latent variables: "Organizational Culture," "Organizational Justice," "Policies and Procedures," "Trustful Leadership," and "Whistleblowing Perception." As show in the table 4.4 below Fornell Larcker criterion examined.

Table 4.14 *Fornell-Larcker criterion*

	Organizational culture	Organizational justice	Policies and procedures	Trustful leadership	Whistleblowing perception
Oragizational culture	0.886				
Organizational justice	0.866	0.984			
Policies and procedures	0.718	0.852	0.987		
Trustful leadership	0.649	0.890	0.750	0.826	
Whistleblowing perception	0.444	0.607	0.566	0.524	0.876

As shown in table 4.14 above, the diagonal elements represent the square root of AVE for each construct, and the off-diagonal elements show the correlations between constructs. Comparing the diagonal elements with the off-diagonal elements, we find that all diagonal values (0.886, 0.984, 0.987, 0.826, 0.876) are higher than the corresponding off-diagonal values (ranging from 0.444 to 0.890). Thus, the Fornell-Larcker criterion is achieved, indicating that discriminant validity is established for the constructs in this research model. This means that the constructs are distinct from each other and are measuring different underlying concepts.

4.4.3 Cross-loading

The cross-loading analysis examined the relationships between the observed indicators and their respective latent constructs. In the study, the latent variables "Organizational Culture" (OC), "Organizational Justice" (OJ), "Policies and Procedures" (PP), "Trustful Leadership" (TL), and "Whistleblowing Perception" (WP) were assessed for their cross-loadings on various items. The general threshold for cross-loadings is that they should be higher on their intended construct compared to other constructs.

Table 4.15 *Cross loading*

	Organizational culture	Organizational justice	Policies and procedures	Trustful leadership	Whistleblowing perception
OC1	**0.786**	0.569	0.430	0.378	0.199
OC2	**0.944**	0.756	0.631	0.497	0.387

OC3	**0.944**	0.803	0.678	0.558	0.442
OC6	**0.862**	0.878	0.741	0.791	0.449
OJ1	0.842	**0.980**	0.839	0.878	0.586
OJ2	0.859	**0.983**	0.828	0.852	0.590
OJ3	0.860	**0.986**	0.836	0.877	0.586
OJ5	0.846	**0.987**	0.848	0.898	0.602
PP2	0.715	0.837	**0.992**	0.739	0.533
PP5	0.701	0.837	**0.979**	0.742	0.541
PP6	0.713	0.849	**0.991**	0.742	0.543
TL2	0.188	0.374	0.267	**0.684**	0.095
TL3	0.259	0.593	0.491	**0.873**	0.350
TL5	0.852	0.990	0.854	**0.903**	0.606
WP1	0.423	0.560	0.416	0.493	**0.927**
WP2	0.257	0.434	0.227	0.348	**0.804**
WP4	0.477	0.612	0.662	0.573	**0.893**
WP5	0.349	0.489	0.574	0.376	**0.882**

The results show in table 4.15 that, for the most part, the items load more strongly on their intended constructs than on others. Specifically, most items display cross-loadings that are more substantial on their respective constructs compared to other constructs, suggesting that they meet the threshold for discriminant validity. This affirms that the indicators effectively measure their intended latent constructs, reinforcing the validity of the measurement model.

Furthermore, the cross-loading matrix analysis revealed that all loadings predominantly align with their respective constructs, consistent with the guidance by Chin (1998, 2010). This outcome affirms the discriminant validity of the measurements, establishing their reliability and validity. The subsequent section will expound on the researcher's utilization of the construct model to scrutinize the research hypotheses, bolstered by the demonstrated reliability and validity of the study's measurements (Chin, 1998, 2010).

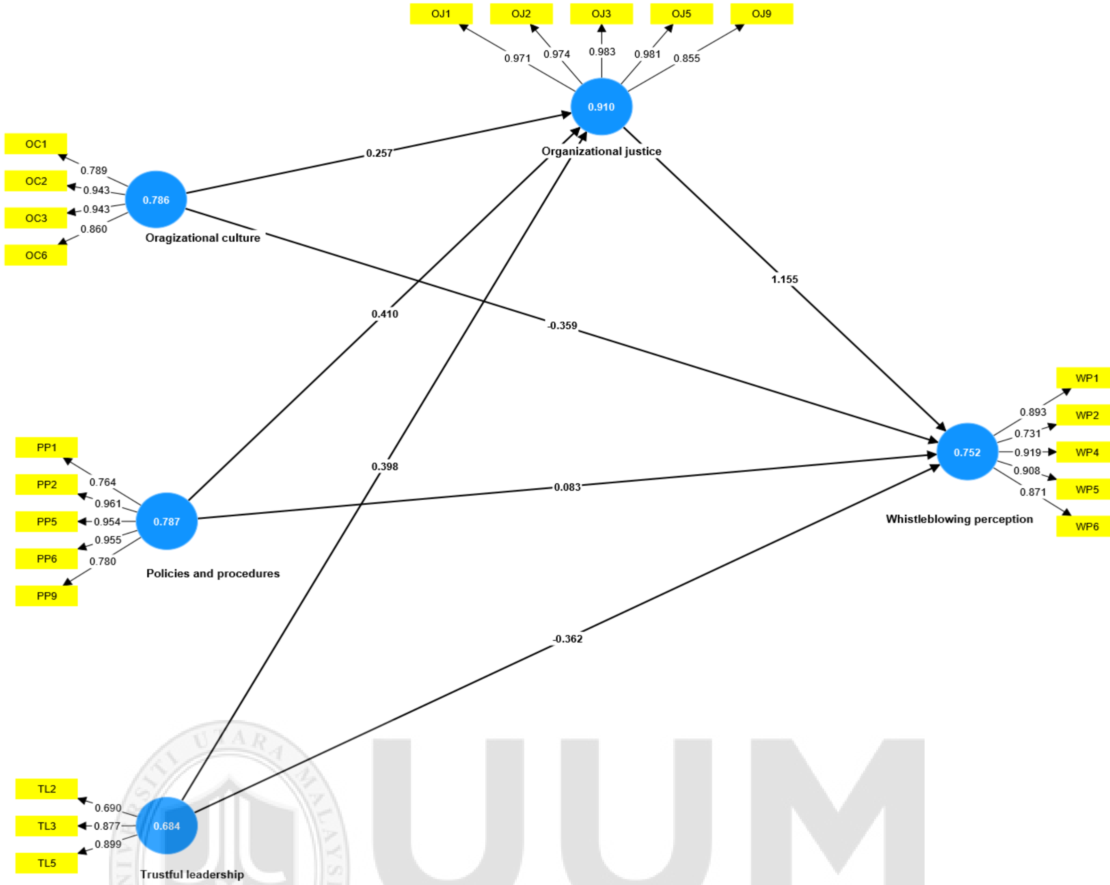

Figure 4.2 *PLS algorithm model*

4.5 Test of hypothesis(Direct Relationships/ Total effect)

To assess the structural model, the examination of research hypotheses involves a focus on the direct relationships. The determination of the direct effect of a presumed causal variable on another presumed effect variable is indicated by the path coefficient or total effect. In this study, the hypothesized relationships underwent scrutiny through bootstrapping, a method involving the generation of numerous subsamples (e.g., 5000) with replacement from the original sample. This process yields bootstrap standard errors, offering approximate t-values for assessing the significance of the structural total effect. Utilizing the bootstrapping approach allows for estimating the spread, shape, and bias of the sample distribution of a specific statistic (Henseler et al., 2009). The outcomes from all bootstrapping samples in PLS-SEM furnish standard errors and t-values (t-test) for each total effect model, providing insights into the significance of these direct model relationships (Chin, 1998).

The threshold of the total effect is usually set at a specific value that is considered the cutoff point for determining whether the relationship is significant. This threshold is commonly denoted as the alpha level (α) and signifies the probability of committing a Type I error rejecting a true null hypothesis. The most prevalent alpha levels are 0.05,0.01, and 0.10 each representing varying degrees of tolerance for Type I errors. In the case of the research we used 0.05 as the alpha. Researchers establish a predetermined alpha level to assess the p-value obtained from statistical tests. The p-value reflects the likelihood of observing the obtained results, or more extreme results, assuming the null hypothesis is true. Comparison of the p-value to the alpha level dictates the statistical interpretation of the findings. If the p-value is equal to or less than the alpha level, the result is deemed statistically significant, leading to the rejection of the null hypothesis. Conversely, if the p-value exceeds the alpha level, the result is not considered statistically significant, resulting in the retention of the null hypothesis.

Table 4.16 *Direct path relationship/total effect*

Hypothesis	Relationship	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values	Decision
H1	Organizational culture -> Whistleblowing perception	0.027	0.024	0.037	0.739	0.46	Unsupported
H2	Trustful leadership -> Whistleblowing perception	0.221	0.227	0.028	7.920	0.00	Supported
H3	Policies and procedures -> Whistleblowing perception	0.380	0.377	0.047	8.085	0.00	Supported

**P<0.05

As shown in table 4.16 above, the table displays the outcomes of testing three hypotheses pertaining to the overall effects of independent variables (Organizational Culture, Trustful Leadership, Policies and Procedures) on the dependent variable (Whistleblowing Perception). Each hypothesis is assessed based on the total effect, T statistics, and p-value. For H1, which posits the relationship between Organizational Culture and Whistleblowing Perception, the total effect is not statistically significant (0.027, p = 0.46), leading to the conclusion that the hypothesis is unsupported. Conversely, H2 (Trustful Leadership and Whistleblowing Perception) and H3 (Policies & Procedures and Whistleblowing Perception) both yield statistically significant total effects (0.221, p = 0.00; 0.38, p = 0.00, respectively). Thus, there is robust evidence to support the hypotheses that Trustful

Leadership and Policies and Procedures have significant positive impacts on Whistleblowing Perception within the tested model.

4.5.1 Mediation analysis/ Specific indirect effects

A specific indirect effect, in the context of statistical analysis, refers to the effect of an independent variable on a dependent variable that occurs through one or more intermediary variables, known as mediators. These effects help us understand the mechanisms through which the independent variable influences the dependent variable.

To assess the significance of these specific indirect effects, researchers often use a threshold in the form of statistical tests. This threshold is usually determined by comparing the calculated values to critical values associated with a chosen significance level, such as 0.05 or 0.01. When the calculated specific indirect effect exceeds the threshold, it is considered statistically significant, implying that the mediation effect is likely real and meaningful.

Table 4.17 *Mediation/Specific indirect effect*

Hypothesis	Relationship	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values	Decision
H1	Organizational culture -> Organizational justice -> Whistleblowing perception	0.519	0.529	0.076	6.860	0.00	Supported
H2	Trustful leadership -> Organizational justice -> Whistleblowing perception	0.582	0.591	0.084	6.955	0.00	Supported
H3	Policies and procedures -> Organizational justice -> Whistleblowing perception	0.248	0.248	0.049	5.045	0.00	Supported

**p=0.05

As shown in Table 4.1 above, the results indicate that for all three mediation hypotheses (H1, H2, H3), are statistically significant, as evidenced by T statistics well above the threshold and P values of 0.00 This suggests that Organizational Justice significantly mediates the relationships between the predictor variables and Whistleblowing Perception, supporting the hypotheses. In essence, Organizational Justice plays a vital mediating role in explaining how Organizational Culture, Trustful Leadership, and

Policies and Procedures influence individuals' perceptions of whistleblowing within the context of this research, providing crucial insights into the mechanisms underlying these relationships.

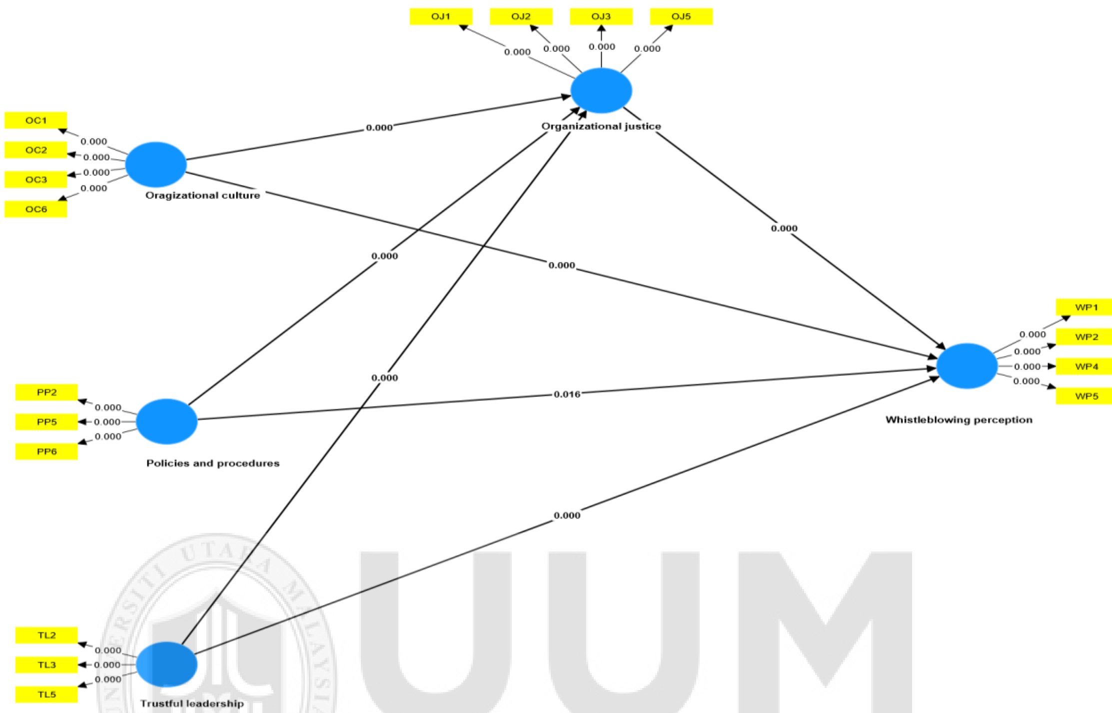

Figure 4.3 *Bootstrapping test of hypothesis.*

4.6 Summary the Chapter

Chapter 4 of the research study focuses on the data analysis and findings derived from the collected data. It begins by providing an introduction to the chapter's content, which includes the presentation and analysis of the data. The response rate of the study is discussed, along with the use of statistical tools like SPSS version 23 for descriptive statistics, skewness, kurtosis, and reliability measures. The chapter dives into demographic descriptive statistics, covering age, gender, years of employment, and level of employment. The skewness and kurtosis analyses offer insights into the distribution of variables, shedding light on their normality or deviations from it.

The chapter proceeds to assess the goodness of measures, emphasizing reliability and validity. Reliability is tested using Cronbach's alpha, while composite reliability is also examined. All constructs exhibit strong reliability based on these tests. Convergent validity, as measured by the Average Variance Extracted (AVE), is assessed, and the results show that all constructs meet or exceed the threshold, further establishing their trustworthiness.

Discriminant validity is a crucial test to ensure that measurement items differentiate between constructs. The Fornell-Larcker criterion and cross-loading analysis are employed to demonstrate that the constructs are distinct from each other and measure different underlying concepts. The study successfully demonstrates the validity of the measurements.

The chapter then delves into hypothesis testing, where path coefficients are evaluated to examine the relationships between variables. The use of bootstrapping for statistical testing is explained, and the results show that Organizational Culture does not have a direct effect on Whistleblowing Perception. In contrast, Trustful Leadership and Policies and Procedures have significant direct effects on Whistleblowing Perception.

Mediation analysis reveals that Organizational Justice significantly mediates the relationships between predictor variables (Organizational Culture, Trustful Leadership, and Policies and Procedures) and Whistleblowing Perception. This indicates the role of Organizational Justice in explaining how these predictor variables influence perceptions of whistleblowing.

CHAPTER 5

DISCUSSION, RECOMMENDATION AND CONCLUSION

Introduction

This section delves into the analysis of the outcomes derived from chapter four, outlining the research's conclusions, recommendations for relevant stakeholders, and suggestions for future studies. It commences with an overview of the research, followed by an examination of the relationship between independent and dependent variables, as extracted from SmartPLS software version 4. The refined model encapsulating the factors impacting employees' perceptions of whistleblowing in Nigeria is also elucidated.

5.1 Discussion of the findings

5.1.1 Investigate the relationship between organizational culture and perception of whistleblowing.

Firstly, the objective of this study sought to investigate the relationship between organizational culture and whistleblowing perception. The findings of the study revealed an intriguing result: there was no significant direct relationship between organizational culture and whistleblowing perception. In other words, In simpler terms, this research found that the way a company's culture is, like its values and how it operates, doesn't always seem to directly affect how employees feel about reporting wrongdoing. It's like saying that even if a company has a great culture with strong values, it doesn't necessarily make employees more likely to speak up about something wrong they see happening in the company. The research findings is not unique findings as there are few researchers with related outcomes.

This is consistent with the study from Miceli et al. (1987), which explored elements such as organizational culture, situational context, and personal considerations, shaping the complex phenomenon of whistleblowing. The present study contributes by presenting a conceptual framework, elucidating the manifestation of these factors within organizational culture, and examining how organizational culture influences employees' perceptions of whistleblowing.

Similarly, a research investigation undertaken by Cahyani et al. (2022) aimed to evaluate the prevention of fraud in the management of village fund allocations. The findings indicated that organizational culture elements, including apparatus morality and apparatus integrity, did not exert a direct influence on the prevention of fraud. This aligns with the claim that organizational culture may lacks a direct effect on whistleblowing perception because whistleblowing is also part of fraud prevention. In essence, the study suggests that even when the organizational culture within this specific context emphasizes values, integrity, and overall culture, it doesn't seem to make the officials more inclined to report instances of wrongdoing.

Additionally, another similar research conducted by Miceli (1984). The article underscores the significance of the ethical culture within organizations when explaining how employees respond to observed wrongdoing. It highlights that various dimensions of ethical culture can have both positive and negative relationships with different responses to wrongdoing. This complexity in the relationship between ethical culture and employees' responses echoes the idea that a direct, one-size-fits-all impact of organizational culture on whistleblowing perception may not hold true.

To foster internal reporting, ethical and compliance programs within organizations commonly incorporate anonymous or confidential reporting channels. These channels aim to provide employees with the means to report concerns about organizational conduct, spanning from minor indiscretions to severe criminal acts, without fearing retaliation. However, despite the existence of these reporting mechanisms, research suggests that a significant proportion of employees, even when aware of wrongdoing, choose not to disclose their observations or report to anyone (Miceli & Near, 1992).

It also aligns with the perspectives of scholars like Kaptein (2011) and Berry (2004). These scholars emphasize that while employees may possess the intention to report wrongdoing, their actual inclination to engage in whistleblowing may be deterred when they perceive that their organization does not value or appreciate such reporting. This reluctance stems from the employees' perception that the benefits gained by the organization through whistleblowing are less conspicuous compared to the potential costs incurred. The research by Miceli (2009) further underscores this notion, emphasizing the pivotal role of how organizational culture shapes employees' perceptions of whistleblowing, ultimately highlighting that a direct relationship between organizational culture and whistleblowing perception might not be as prominent as previously assumed.

A negative relationship with intended inaction and external whistleblowing indicates that certain dimensions of ethical culture discourage employees from remaining silent or reporting wrongdoing to external authorities when they encounter ethical concerns within their organization. These nuanced findings indicate that while organizational culture may not always have a uniform direct effect on whistleblowing perception, it does influence specific aspects of whistleblowing behavior, highlighting the complexity of the relationship between organizational culture and employees' willingness to blow the whistle (Kaptein, 2011).

This result might be because organizational culture is just one part of the puzzle. Other factors, like how employees are treated when they report something or the specific rules and procedures in place, also may play a big role in how they perceive whistleblowing. So, even if a company has a positive culture, it doesn't automatically mean that employees will feel more comfortable or encouraged to blow the whistle. It's a reminder that fostering a culture of whistleblowing involves more than just having good values; it also depends on how well the organization supports and protects those who report wrongdoing.

5.1.2 Investigate the relationship between Trustful leadership and perception of whistleblowing.

Trustful leadership is the second critical aspect of our research hypothesis, and it has been found to have a significant influence on employees' perceptions of whistleblowing. Trustful leadership refers to leaders who value truth, transparency, and ethical behavior within the organization. When leaders promote trust and ethical conduct, it creates an environment where employees feel safe and supported in reporting misconduct or unethical behavior.

Researchers has shown that trustful leadership has a positive impact on employees' perceptions of whistleblowing. Leaders who value truth and transparency encourage employees to come forward with concerns and report misconduct. This promotes a culture of openness and accountability within the organization (Muhammad Shaukat Malik, 2018) Leaders play a crucial role as ethical influencers, serving as role models to shape employees' behavior and promote ethical decision-making within the organization. Internal whistleblowing offers a valuable opportunity to address misconduct internally before it becomes public. Leaders can ensure whistleblower protection from retaliation by establishing supportive legislation and providing assurances to employees. Establishing reporting channels for whistleblowers from the grassroots level facilitates the exposure of misconduct within the organization. It is imperative for leaders to prioritize the protection of employees and create a safe environment for whistleblowing, actively encouraging employees to report wrongdoing while assuring them of protection against any retaliation (Malik, 2018).

In essence, the way employees perceive their manager's leadership style and behavior can profoundly influence their work attitude and their inclination to engage in behaviors that go beyond the formal employment contract, such as whistleblowing. In other words, when employees have a positive and trusting relationship with their leaders, they are more likely to feel comfortable and motivated to report any wrongdoing or unethical behavior they encounter, as they believe that their concerns will be taken seriously and addressed. This connection between trustful leadership and whistleblowing intention has been observed in the study conducted by Ugaddan (2017), reinforcing the idea that leadership practices play a crucial role in shaping the ethical climate within an organization and encouraging employees to act as responsible watchdogs for organizational integrity.

Accordingly, When leaders exhibit positive and effective leadership qualities, like ethical or transformational leadership, they can establish a strong and mutually respectful relationship with both managers and employees (Graen, 1995). While there are existing legal and organizational structures designed to promote whistleblowing, it remains crucial to cultivate leadership behaviors that create an atmosphere of trust and openness conducive to the disclosure of wrongdoing within the organization. In essence, such leadership qualities go beyond the mere existence of policies and regulations, as they encourage individuals to come forward and report misconduct by fostering a climate of trust and psychological safety. This not only complements the formal mechanisms in place but also amplifies their effectiveness, making it more likely for employees to be forthcoming about unethical or illegal activities.

5.1.3 Investigate the relationship between policies and procedures and perception of whistleblowing.

The last of objective of the research hypothesis highlighted a significant direct relationship between the existence of well-defined policies and procedures within an organization and employees' perceptions of whistleblowing. This finding implies that when organizations have clear and effective policies and procedures in place, employees are more likely to have a positive attitude toward whistleblowing. Such policies and procedures typically include guidelines for reporting unethical or illegal activities, protections for whistleblowers from retaliation, and established processes for investigating reported issues. The presence of these safeguards and structures fosters a culture of transparency and accountability, reassuring employees that their concerns will be taken seriously and acted upon. This, in turn, encourages employees to be more willing to blow the whistle when they encounter wrongdoing, as they feel supported by their organization.

The existence of this relationship has been consistently substantiated in several empirical studies, with one such notable illustration found in the comprehensive research conducted by Taryn et al. (2022). Vian's study underscores the crucial significance of well-structured organizational policies and procedures in fostering a workplace environment where whistleblowing is not only encouraged but also perceived as a responsible and indispensable course of action for upholding ethical standards and preserving the integrity of the organization. The research findings elucidate how having clear guidelines and protective mechanisms in place, as encapsulated within policies and procedures, plays a pivotal role in shaping the attitudes and behaviors of employees. When these policies and procedures ensure the anonymity, confidentiality, and protection of whistleblowers while addressing their concerns, employees are more likely to view whistleblowing as a safe and ethical means to address any potential wrongdoing within their working environment. This underscores the critical role that meticulous policy frameworks can play in fostering a culture of transparency, accountability, and ethical conduct within organizations, reaffirming the relationship between policies and procedures and the perception of whistleblowing as a responsible and necessary act.

(Taryn et al., 2022) highlighted the necessity of thoroughly documenting whistleblowing policies, related influencing factors, and their outcomes to facilitate the integration of whistleblowing as a robust anti-corruption strategy.

Furthermore, within the context of Nigeria, documenting the outcomes of whistleblowing cases enables the assessment of the impact and effectiveness of these initiatives, aiding in the refinement of anti-corruption strategies and enhancing accountability within the organizational sectors. Therefore, Taryn Vian's suggestion underscores the need for a holistic approach to documentation, which, in turn, can pave the way for whistleblowing to emerge as a potent and sectoral anti-corruption tool that can be effectively integrated into national governance and corporate practices.

5.1.4 Mediating role of predictive variables (H1: Organizational culture, H2: Trustful leadership, H3: Policies and procedures) on whistleblowing

The research delves into the intricate dynamics of whistleblowing perceptions, focusing on the mediating role of organizational justice concerning predictive variables, namely organizational culture, trustful leadership, and policies and procedures. The findings underscore the substantial mediating influence of organizational justice in shaping employees' perceptions of whistleblowing in Nigeria. Three distinct mediation pathways emerge, highlighting the criticality of organizational justice in these relationships. Whether stemming from organizational culture, trustful leadership, or policies and procedures, the common thread is the pivotal role of fair, transparent, and just organizational practices in fostering positive attitudes toward whistleblowing.

In the context of organizational culture, the research identifies organizational justice as a mediator, indicating that the influence of organizational culture on whistleblowing perception operates through the lens of justice. This implies that when employees perceive their organization's culture as one that promotes fairness, accountability, and ethical conduct, they are more likely to view the organization as just and fair. Consequently, this positive perception extends to whistleblowing, seen as a legitimate and ethical action within the organizational framework.

A positive organizational culture indirectly encourages favorable perceptions of whistleblowing by nurturing a sense of fairness and justice. Employees who believe their organization values ethics and fairness are more inclined to see whistleblowing as an acceptable and commendable means of addressing wrongdoing. The study aligns with established research, emphasizing the paramount importance of fairness within organizational practices (Taryn et al., 2022).

Moving to the mediating role of organizational justice in the relationship between trustful leadership and whistleblowing perceptions, the research explores the nuanced dynamics within organizational contexts. Here, organizational justice acts as a lens through which the impact of trustful leadership on whistleblowing perceptions is clarified. Trustful leadership is recognized as a cornerstone in fostering transparency, ethical conduct, and employee well-being. Employees' trust in their leaders significantly shapes perceptions of organizational practices and policies, especially in sensitive areas like whistleblowing. The study aligns with Taryn's research, emphasizing the paramount role of leadership trustworthiness in influencing attitudes toward whistleblowing within health and pharmaceutical organizations.

The mediation process through organizational justice suggests that trustful leadership contributes to establishing a fair and just organizational environment. This, in turn, positively influences distributive, procedural, and interactional justice within the organization. Trust in leadership enhances the perception of fair outcomes, fair decision-making processes, and fair interpersonal treatment, all critical components of organizational justice (Ugaddan, 2017).

Expanding the focus to the mediating role of organizational justice in the relationship between policies and procedures and whistleblowing perceptions, the research goes beyond the direct impact, revealing a deeper layer of interaction between these elements.

Organizational justice emerges as a crucial mediating mechanism, indicating that the positive impact of clear policies and procedures on whistleblowing perceptions is, in part, channeled through the lens of justice within the organization.

Three dimensions of organizational justice distributive, procedural, and interactional are integral components influenced by whistleblower protection laws embedded in policies and procedures. The existence of clear guidelines not only directly shapes whistleblowing perceptions but also contributes to a just and equitable organizational environment (Kurniawan, 2018).

In summary, the mediation through organizational justice provides a comprehensive understanding of how policies and procedures shape whistleblowing perceptions. Beyond the direct influence, the mediating role of justice underscores the intricate relationship between organizational policies, the perception of fairness, and the overall organizational climate regarding whistleblowing. Organizations benefit not only from having clear guidelines but also from ensuring that these guidelines contribute to a just and equitable environment, fostering a culture where employees feel supported and confident in reporting misconduct.

5.2 Implications of the finding

5.2.1 Practical Implication

This research offers practical insights for organizations in Nigeria aiming to strengthen their whistleblowing mechanisms. Firstly, there is a need for organizational policies to be revisited and enhanced to address specific concerns raised by employees, such as the fear of retaliation and a lack of awareness regarding whistleblower rights and procedures (Amakom, 2020; Makinde, 2019).

Leadership training programs focused on fostering trust and ethical leadership should be prioritized to create an organizational culture that encourages employees to report misconduct without apprehension (Dirisu & Ayeni, 2020; Mayer et al., 2019).

Furthermore, organizations must ensure clear communication of whistleblowing policies and procedures through regular training sessions and awareness campaigns to enhance employee awareness and understanding (Miceli et al., 2020; Zhang & Li, 2019). Lastly, recognizing the cultural aversion to whistleblowing in Nigeria, organizations should adopt approaches that align with societal values while promoting ethical reporting practices (Owoyemi & Adebayo, 2019).

5.2.2 Theoretical Implications:

Theoretical contributions from this study extend to various dimensions. Firstly, within the organizational culture literature, this research provides insights into the specific cultural aspects influencing whistleblowing perceptions, contributing to a nuanced understanding of the relationship between culture and reporting behaviours (Akinsulore et al., 2020; Vandekerckhove et al., 2020).

Secondly, the study advances theoretical understanding by emphasizing the pivotal role of trustful leadership in shaping whistleblowing intentions, thereby enriching leadership literature with insights into how trust influences reporting behaviours (Ertugrul & Karagöz, 2019).

Thirdly, the introduction of organizational justice as a mediator in the relationship between organizational factors and whistleblowing perceptions expands theoretical frameworks by demonstrating how fairness in organizational practices influences reporting behaviours (Armida, 2021; Zhang & Li, 2019).

Lastly, the study's focus on the Nigerian context contributes to a more nuanced understanding of whistleblowing within a specific cultural setting, potentially informing the development of theories that consider cultural nuances in the study of whistleblowing (Gedion, 2021). In essence, the research not only provides actionable steps for organizations but also enriches theoretical perspectives in the field.

5.3 Contribution of the study

This research on employees' perceptions towards whistleblowing in Nigeria makes several significant contributions to both academia and practical applications. Firstly, the study contributes to the existing body of knowledge by providing a nuanced understanding of whistleblowing within the Nigerian context, a cultural setting that has been underexplored in the literature (Gedion, 2021). The insights gained from this research offer a unique perspective on how cultural values, such as loyalty and silence, impact whistleblowing attitudes, contributing to the broader field of organizational behavior.

Secondly, the research contributes to the literature on organizational culture by identifying specific cultural aspects that either facilitate or hinder whistleblowing in Nigeria (Akinsulore et al., 2020; Vandekerckhove et al., 2020). The study recognizes the importance of considering cultural nuances when designing and implementing whistleblowing policies, highlighting the need for culturally sensitive approaches in organizational settings.

Thirdly, the findings contribute to leadership literature by emphasizing the pivotal role of trustful leadership in shaping whistleblowing intentions (Dirisu & Ayeni, 2020; Mayer et al., 2019). The research underscores the significance of cultivating a leadership style that fosters trust, integrity, and ethical conduct to create an environment where employees feel safe to report misconduct.

Moreover, the study contributes to the theoretical framework by introducing organizational justice as a mediator in the relationship between organizational factors and whistleblowing perceptions (Armida, 2021; Zhang & Li, 2019). This addition expands theoretical perspectives by illustrating how fairness in organizational practices influences reporting behaviors, thereby enriching the understanding of the mechanisms underlying whistleblowing intentions.

Practically, the research provides actionable recommendations for organizations in Nigeria, offering guidance on policy enhancements, leadership training, and communication strategies to promote ethical reporting practices. By addressing the identified challenges, organizations can build a robust whistleblowing infrastructure that aligns with cultural values and encourages employee participation.

In summary, this research contributes by filling a gap in the literature, offering insights into the Nigerian context, advancing theoretical frameworks, and providing practical recommendations for organizations seeking to strengthen their whistleblowing mechanisms in culturally diverse settings.

5.2 Limitations

While this research endeavors to shed light on employees' perceptions towards whistleblowing in Nigeria, it is essential to acknowledge certain limitations that may impact the generalizability and interpretation of the findings.

Firstly, the research design emphasizes a quantitative survey method, limiting the exploration of the lived experiences and qualitative nuances of whistleblowing. Additionally, the cross-sectional nature of the study design presents a limitation in establishing causality. The research captures a snapshot of whistleblowing perceptions at a specific point in time, making it challenging to infer the directionality of relationships between variables. Longitudinal studies would be beneficial to track changes over time and provide more robust evidence of the impact of organizational interventions on whistleblowing attitudes.

Moreover , the study's focus on the Abuja metropolitan area, while practical for data collection, may limit the generalizability of the findings to other regions in Nigeria with distinct cultural, economic, and organizational characteristics. Future research could explore a more geographically diverse sample to enhance the external validity of the study's conclusions.

Furthermore, the reliance on self-reported data introduces the potential for common method bias, as respondents might provide responses based on their perceptions rather than objective observations (Podsakoff et al., 2003). Despite efforts to ensure the anonymity of participants, concerns about confidentiality may influence the accuracy and candor of the responses, affecting the reliability of the data.

In conclusion, while this study contributes valuable insights, it is essential to recognize these limitations to interpret the findings with caution and guide future research endeavors in addressing these constraints for a more comprehensive understanding of whistleblowing dynamics in organizational settings.

5.3 Recommendation and Suggestion for Future Research

Future researchers delving into the realm of whistleblowing perceptions, particularly in diverse cultural settings like Nigeria, can build upon the findings of this study to contribute to the growing body of knowledge in organizational behavior and ethics. Firstly, to gain a more comprehensive understanding of the complexities surrounding whistleblowing, it is recommended that future studies explore additional contextual factors that may influence employees' perceptions. Factors such as regional variations within Nigeria, and the impact of organizational size on whistleblowing attitudes could offer valuable insights.

Moreover, future researchers should consider conducting longitudinal studies to track changes in whistleblowing perceptions over time. This approach can unveil the dynamic nature of attitudes and behaviors, capturing shifts influenced by evolving organizational cultures, leadership styles, and external socio-economic factors. Longitudinal research can also provide a deeper understanding of the long-term effectiveness of implemented policies and procedures.

Additionally, investigating the effectiveness of different communication channels for whistleblowing policies is crucial. Future studies could assess the impact of various communication methods, such as digital platforms, workshops, or mentorship programs, in enhancing employees' awareness and understanding of whistleblowing procedures. This exploration can guide organizations in choosing the most effective channels to disseminate information and foster a culture of ethical reporting.

Furthermore, considering the influence of national culture on whistleblowing perceptions, future researchers may explore comparative studies across countries with similar or differing cultural values. This approach can unveil cross-cultural variations and similarities, offering a broader perspective on the impact of cultural dimensions on whistleblowing attitudes. Comparative analyses could contribute to the development of culturally sensitive strategies for promoting ethical reporting.

Lastly, future researchers are encouraged to explore the intersectionality of various demographic factors, such as gender, age, and education, in shaping whistleblowing perceptions in Nigerian context or Africa. Understanding how these factors interact and influence individuals' willingness to blow the whistle can inform targeted interventions tailored to specific demographic groups within organizations.

In conclusion, by addressing these recommendations, future researchers have the opportunity to advance the field, contribute nuanced insights, and provide practical guidance for organizations seeking to establish effective whistleblowing mechanisms in culturally diverse contexts.

5.4 Conclusion

In summary, this study extensively explored the intricate dynamics of whistleblowing within organizational contexts, concentrating specifically on Nigeria. The examination of whistleblowing's historical, legal, and cultural dimensions yielded a nuanced comprehension of the factors influencing employees' perceptions and behaviors in reporting misconduct. The results underscore the pivotal roles played by organizational culture, truthful leadership, and well-defined policies and procedures in shaping whistleblowing intentions. The theoretical frameworks of justice theory and institutional theory have added theoretical depth to the analysis, shedding light on the broader societal and organizational contexts in which whistleblowing operates. Despite the valuable findings, it is essential to acknowledge the limitations of this study, such as sample bias and the cross-sectional design. However, the implications for both organizations and academia are noteworthy, emphasizing the imperative to cultivate ethical cultures, supportive leadership, and robust whistleblowing frameworks. As we navigate the intricacies of organizational ethics, this research makes a substantial contribution to the ongoing discourse on whistleblowing, furnishing practical insights and laying the groundwork for future investigations into this crucial facet of organizational behavior.

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APENDIX A

QUESTIONNAIRE

This aims to investigate the perceptions of employees towards whistleblowing. The research is purely for academic purpose. All information you will provide will be kept strictly confidential and anonymous. We will like to thank you in advance for your effort you give in completing the survey.

Section .1

1. **Demographic information**

Question	**Options**
Age	[ ] 18-24=1 [ ] 25-34=2 [ ] 35-44=3 [ ]45-54=4 [ ] 55+=5
Gender	[ ] Male =1 [ ] Female=2
Year of Employment	[ ] Less than 1 year =1 [ ] 1-5 years =2 [ ] 6-10 years =3
	[ ] 11-15 years =4 [ ] 16+ years=5
Level of Employment	[ ] Entry-level =1 [ ] Mid-level =2
	[ ] Senior-level =3 [ ] Executive =4 [ ] Other=5

Section .2

1. Organizational Culture:

Likert Scale Statements	**Strongly Disagree**	**Disagree**	**Neutral**	**Agree**	**Strongly Agree**
We have informal norms and rules which are to be followed by everyone.	[ ]	[ ]	[ ]	[ ]	[ ]
Instructions and regulations are needed to govern every process of work.	[ ]	[ ]	[ ]	[ ]	[ ]
Customers' interests are never ignored in the decision-making of an organization.	[ ]	[ ]	[ ]	[ ]	[ ]
We constantly improve our methods of work to gain advantages over rivals.	[ ]	[ ]	[ ]	[ ]	[ ]
The agreement is easily achieved even concerning complex problems in the organization.	[ ]	[ ]	[ ]	[ ]	[ ]
In a group, everyone must put maximum effort to achieve a common goal.	[ ]	[ ]	[ ]	[ ]	[ ]

Information is available for everyone. One can get any needed information.	[ ]	[ ]	[ ]	[ ]	[ ]
New ideas must be applied immediately; otherwise, they become old and obsolete.	[ ]	[ ]	[ ]	[ ]	[ ]

2. Policies and Procedures:

Likert Scale Statements	**Strongly Disagree**	**Disagree**	**Neutral**	**Agree**	**Strongly Agree**
Whistle blowing should form part of an institution's culture.	[ ]	[ ]	[ ]	[ ]	[ ]
Employees who blow the whistle should be considered loyal.	[ ]	[ ]	[ ]	[ ]	[ ]
Employees will be encouraged to blow the whistle if they do not fear retaliation.	[ ]	[ ]	[ ]	[ ]	[ ]
An institution has a legal obligation to protect whistleblowers from retaliation.	[ ]	[ ]	[ ]	[ ]	[ ]
The whistleblowers line gives employees the right to question unethical practices.	[ ]	[ ]	[ ]	[ ]	[ ]
A well-managed whistleblower's line shows that the institution is "walking the talk" in terms of high ethical standards.	[ ]	[ ]	[ ]	[ ]	[ ]
Employees must be familiar with the institutional whistle-blowing compliance policy.	[ ]	[ ]	[ ]	[ ]	[ ]
Employees who disclose false information should face disciplinary action.	[ ]	[ ]	[ ]	[ ]	[ ]
Employees will be encouraged to blow the whistle if they have confidence in the investigative ability of the whistle-blowing authority at the institution.	[ ]	[ ]	[ ]	[ ]	[ ]

3. Trustful Leadership:

Likert Scale Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I feel quite confident that my leader will always try to treat me fairly.	[ ]	[ ]	[ ]	[ ]	[ ]
My manager would never try to gain an advantage by deceiving workers.	[ ]	[ ]	[ ]	[ ]	[ ]
I have complete faith in the integrity of manager/supervisor.	[ ]	[ ]	[ ]	[ ]	[ ]
I feel a strong loyalty to the leader.	[ ]	[ ]	[ ]	[ ]	[ ]
I would support the leader in almost any emergency.	[ ]	[ ]	[ ]	[ ]	[ ]
I have a divided sense of loyalty toward my leader. (Reverse coded)	[ ]	[ ]	[ ]	[ ]	[ ]

Section 3

4. Organizational Justice:

Likert Scale Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I believe my compensation is up to the standard and fair.	[ ]	[ ]	[ ]	[ ]	[ ]
Overall speaking, the rewards I received are quite fair.	[ ]	[ ]	[ ]	[ ]	[ ]
I feel that my job responsibility is fairness.	[ ]	[ ]	[ ]	[ ]	[ ]
My supervisor makes sure he/she understands every nursing staff member's thoughts before making any decision.	[ ]	[ ]	[ ]	[ ]	[ ]
Every decision made by my supervisor can be applied to every nursing staff member affected by it.	[ ]	[ ]	[ ]	[ ]	[ ]

I can raise questions on or make appeals to the decisions made by the hospital management.	[ ]	[ ]	[ ]	[ ]	[ ]
When making my job-related decisions, my supervisor would treat me with respect.	[ ]	[ ]	[ ]	[ ]	[ ]
When making my job-related decisions, my supervisor would discuss the implication of the decision with me.	[ ]	[ ]	[ ]	[ ]	[ ]
When making my job-related decisions, my supervisor would explain the content very clearly.	[ ]	[ ]	[ ]	[ ]	[ ]

Section 4

5. Whistleblowing Perception:

Likert Scale Statements	**Strongly Disagree**	**Disagree**	**Neutral**	**Agree**	**Strongly Agree**
I would report it to the appropriate people within the organization.	[ ]	[ ]	[ ]	[ ]	[ ]
I would let upper level of management know about it.	[ ]	[ ]	[ ]	[ ]	[ ]
I would tell my supervisor about it.	[ ]	[ ]	[ ]	[ ]	[ ]
I would report to ethics officer or disciplinary committee.	[ ]	[ ]	[ ]	[ ]	[ ]
I would report it to the appropriate authorities outside the organization.	[ ]	[ ]	[ ]	[ ]	[ ]
I would use reporting channels outside of the organization.	[ ]	[ ]	[ ]	[ ]	[ ]
I would provide information to outside agencies.	[ ]	[ ]	[ ]	[ ]	[ ]
I would report the public of it.	[ ]	[ ]	[ ]	[ ]	[ ]

APPENDIX B

TURNITIN RESULT

THE EMPLOYEES' PERCEPTIONS TOWARDS WHISTLE - BOWLING IN NIGERIA

ORIGINALITY REPORT

7%	6%	3%	2%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

1	etd.uum.edu.my Internet Source	1%
2	www.researchgate.net Internet Source	<1%
3	Tuan Mastiniwati Tuan Mansor, Akmalia Mohamad Ariff, Hafiza Aishah Hashim, Abdul Hafaz Ngah. "External whistleblowing intentions of auditors: a perspective based on stimulus–organism–response theory", Corporate Governance: The International Journal of Business in Society, 2021 Publication	<1%
4	journals.ums.ac.id Internet Source	<1%
5	Submitted to Arab Open University Student Paper	<1%
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