

**INTERNAL WHISTLEBLOWING IN ORGANISATIONS:
DIRECT, INDIRECT AND INTERACTIONAL IMPACT OF
INDIVIDUAL AND CONTEXTUAL FACTORS**

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**DEPARTMENT OF MANAGEMENT STUDIES
INDIAN INSTITUTE OF TECHNOLOGY DELHI
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By

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This Thesis is Dedicated to My Parents

Mrs. Gayatri Gupta

&

Mr. Avinash Kumar Gupta

CERTIFICATE

This is to certify that the thesis titled “**Internal Whistleblowing In Organisations: Direct, Indirect And Interactional Impact Of Individual And Contextual Factors**”, being submitted by **Mrs. Smita Gupta** to the Indian Institute of Technology Delhi, for the award of the degree of **Doctor of Philosophy (Ph.D.)**, is a record of bonafide research work carried out by her. She has worked under my supervision and has fulfilled the requirements for the submission of this thesis, which has attained the standard required for Ph.D. degree of the Institute. The results presented in this thesis have not been submitted elsewhere for award of any degree or diploma.

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Date:

Smita Gupta

ABSTRACT

With rapidly increasing growth of frauds and scandals in the organization, whistle-blowing has taken on greater importance. Despite the implementation of ethical policies and procedures, and comprehensive ethical training programs; corporate unethical activities are continuing, and growing research shows that the decision making processes underlying whistleblowing may be considered as one of the most important processes for understanding and consequently controlling such acts. The significance of whistleblowers has been highlighted in preventing corporate fraudulent activities. People who witness unethical practices decide on whether to speak or not through a complex process of ethical decision-making. The ethical decision making process involves an interaction of a combination of individual and contextual level factors. Therefore, the present study is designed to develop a conceptual framework of individual and contextual level factors that impact one's whistleblowing decision making.

Prior literature on the whistleblowing phenomenon was reviewed to ascertain the suitable antecedents influencing individuals' ethical decision making process. A systematic literature review was carried out for the purpose. About 500 articles were reviewed that mentioned "whistleblowing" in the title or abstract and were published between 1964 and 2020. Thus, we started our research by exploring the determinants of the whistleblowing phenomenon using a qualitative approach.

As a methodology, a "mixed method" research design was followed. It provides a strong theoretical base for guiding and directing the researcher for data collection and analysis using qualitative and quantitative approaches of research (Creswell & Clark, 2007). The qualitative approach is based on the researcher's ability to interpret and analyze the data and draw inferences

while conducting the study. Whereas, the quantitative approach relies more on statistical tools and techniques for measuring the reliability and validity of constructs (Golafshani, 2003). Hence, combining both renders us with more authentic and reliable results. Apart from that, the mixed method comprises both qualitative and quantitative approaches which are miles apart in terms of their sample requirement and the conduct. It imparts the benefits of multiple data sources and saves from common method bias.

This research was started with qualitative study 1 in which 15 variables were chosen based on systematic literature review and 10 variables were selected based on expert opinion. These variables are: perceived seriousness of issue (RW1), perceived personal cost to report (RW2), perceived responsibility (RW3), moral judgment (RW4), moral courage (RW5), moral identity (RW6), perceived behaviour control (RW7), empathy (RW8), feeling of anger (RW9), and job satisfaction (RW10). Modified total interpretive structural modeling (TISM) methodology was applied for this study. This approach (TISM) helps in developing a well-structured hierarchical model of variables in terms of their driving and dependence power. The comprehensive hierarchical framework indicates: the variables such as moral identity (MI) and job satisfaction (JS) having higher driving power (come at the bottom of the hierarchy) are relatively important. Furthermore, self-efficacy (perceived behavior control), anger, moral courage, and perceived fear of retaliation having high dependence power of factors (come at the top of the hierarchy), play a very crucial role in encouraging individuals to report corporate unethical practices.

At the same time, qualitative study 2 was conducted. This study was based on semi-structured and in-depth interviews of managers from manufacturing, consultancy, information technology (IT) and e-commerce sectors. The interpretive phenomenological approach (IPA) which aims to explore the respondents' view point about the whistleblowing phenomenon in

greater detail was employed. “Trust in leader” as a contextual factor and “self-efficacy (perceived behavior control)” as an individual factor have been seen as prime drivers in engaging people to report corporate misconduct. Apart from that, the perceived fear of retaliation emerged as the main concern of would-be whistleblowers.

After analyzing the results of both qualitative studies 1 and 2, few individual and contextual level variables were identified as prime facilitators (such as self-efficacy/perceived behavior control, anger, moral courage, and trust in leader) and inhibitors (such as perceived negative consequences) and few more from literature review (such as conscientiousness, emotional maturity, public service motivation, positive affect, anticipated regret, and ethical leadership style) have been taken forward for testing on a larger sample (study 3). For this study (quantitative study), the survey method was followed to collect multi source data set from 310 respondents (108 leaders and 202 members) (multisource data set) from the IT Sector in the National Capital Region (NCR) of India to empirically validate the results obtained from the exploratory study 1 and exploratory study 2. The data was collected using two separate instruments (one is for the leader and the other is for members). Structural equation modeling (SEM) via IBM-AMOS 20, IBM- SPSS 20 to examine direct effects of variables, and PROCESS macro in IBM-SPSS 20 was used to examine indirect effects of variables on individual’s moral judgment and reporting wrongdoing intention (Hayes, 2016). AMOS was used for confirmatory factor analysis for assessing the measurement model fit and structural model fit . For checking indirect effects such as mediation, moderation, and serial mediation, three different models were applied (model numbers 1, 4, and 6). Results indicate that individual variables such as conscientiousness (Cons), perceived behavior control (PBC), emotional maturity (EM), public service motivation (PSM), positive affect (PA), and moral courage (MC) and contextual variables such as ethical leadership (EL) and trust in leaders (TR)

are very influential in the likelihood of reporting unethical/wrong practices. While comparing the relative strength of cognitive (perceived behavior control) and emotional (anger) variables on (a) moral judgment and (b) reporting wrongdoing intention, anger showed insignificant results. Further, it was also found that moral judgment (MJ) fully mediates the conscientiousness and reporting wrongdoing intention relationships however, did not mediate between moral courage (MC) and reporting wrongdoing intention. Besides, moral judgment (MJ) partially mediates between the perceived behavior control (PBC) and reporting wrongdoing intention relationships and emotional maturity and reporting wrongdoing intention relationships. Besides, this study found that anticipated regret of not blowing the whistle acts as a moderator between moral judgment and reporting wrongdoing intention (RW) whereas, support of perceived fear of retaliation (RET) as a moderator between moral judgment (MJ) and reporting wrongdoing intention (RW) was not found. It was observed that trust in leader and perceived fear of retaliation (RET) act as serial mediators between ethical leadership and reporting wrongdoing intention.

This study helps in exploring the new paradigm by evaluating the relative importance of individual-level variables influencing one's likelihood of engaging in disclosing organizational wrongs. Further, the findings of this study help us in understanding that both individual and contextual determinants have equal importance leading to one's intention to report corporate misconduct. We have found that the relationship between individual-level and contextual level antecedents to reporting wrongdoing intention is impacted by mediating (such as moral judgment, trust in leader, and perceived fear of retaliation and moderating variables (such as anticipated regret). This work is expected to help in hiring and recruiting people who uphold moral standards of behavior. Besides, organizations can promote internal whistleblowing via creating high ethical standards in searching, hiring, and promoting leadership style. Organizational leaders seen as fair

and trustworthy can reduce the perceived fear of retaliation (RET) and promote ethical behavior in the workplace. Training programs that commonly focusing on facilitating skills such as self-efficacy must be conducted for internal staff. Along with theoretical and practical implications, this study provides meaningful and interesting suggestions that can be used by future researchers to work in this area. Despite limitations,, this study is expected to motivate future researchers and academics in great way.

सार

कॉर्पोरेट में धोखाधड़ी और घोटालों की तेजी से बढ़ती वृद्धि के साथ, व्हिसलब्लोइंग अधिक महत्वपूर्ण हो गया है। नैतिक नीतियों और प्रक्रियाओं के कार्यान्वयन और व्यापक नैतिक प्रशिक्षण कार्यक्रमों के बावजूद; कॉर्पोरेट अनैतिक गतिविधियां जारी हैं, और बढ़ते शोध से पता चलता है कि व्हिसलब्लोइंग के तहत निर्णय लेने की प्रक्रिया को, ऐसे कृत्यों को समझने और परिणामस्वरूप नियंत्रित करने के लिए सबसे महत्वपूर्ण प्रक्रियाओं में से एक माना जा सकता है। कॉर्पोरेट धोखाधड़ी गतिविधियों को रोकने में व्हिसलब्लोअर के महत्व पर प्रकाश डाला गया है। जो लोग अनैतिक प्रथाओं को देखते हैं, वे नैतिक निर्णय लेने की एक जटिल प्रक्रिया के माध्यम से यह तय करते हैं कि बोलना है या नहीं। नैतिक निर्णय लेने की प्रक्रिया में व्यक्तिगत और प्रासंगिक स्तर के कारकों के संयोजन की बातचीत शामिल होती है। इसलिए, वर्तमान अध्ययन को व्यक्तिगत और प्रासंगिक स्तर के कारकों के एक वैचारिक ढांचे को विकसित करने के लिए डिज़ाइन किया गया है जो किसी के व्हिसलब्लोइंग निर्णय लेने को प्रभावित करते हैं।

व्यक्तियों की नैतिक निर्णय लेने की प्रक्रिया को प्रभावित करने वाले उपयुक्त पूर्ववृत्त का पता लगाने के लिए व्हिसलब्लोइंग घटना पर पहले के साहित्य की समीक्षा की गई थी। इस उद्देश्य के लिए एक व्यवस्थित साहित्य समीक्षा की गई। लगभग 500 लेखों की समीक्षा की गई जिनमें शीर्षक या सार में "व्हिसलब्लोइंग" का उल्लेख किया गया था और 1964 और 2020 के बीच प्रकाशित किया गया था। इस प्रकार, हमने गुणात्मक दृष्टिकोण का उपयोग करके व्हिसलब्लोइंग घटना के निर्धारकों की खोज करके अपना शोध शुरू किया।

एक पद्धति के रूप में, एक "मिश्रित विधि" अनुसंधान डिज़ाइन का पालन किया गया था। यह अनुसंधान के गुणात्मक (qualitative) और मात्रात्मक (quantitative) दृष्टिकोण (क्रेसवेल एंड क्लार्क, 2007) का उपयोग करके डेटा संग्रह और विश्लेषण के लिए शोधकर्ता को मार्गदर्शन और निर्देशन के लिए एक मजबूत सैद्धांतिक आधार प्रदान करता है। गुणात्मक दृष्टिकोण, अध्ययन का संचालन करते समय शोधकर्ता की डेटा की व्याख्या और विश्लेषण करने और निष्कर्ष निकालने की क्षमता पर आधारित है। जबकि, मात्रात्मक दृष्टिकोण निर्माणों की विश्वसनीयता और वैधता को मापने के लिए सांख्यिकीय

उपकरणों और तकनीकों पर अधिक निर्भर करता है (गोलाफशानी, 2003)। इसलिए, दोनों का संयोजन हमें अधिक प्रामाणिक और विश्वसनीय परिणाम प्रदान करता है। इसके अलावा, मिश्रित पद्धति में गुणात्मक और मात्रात्मक दोनों दृष्टिकोण शामिल हैं जो उनकी नमूना आवश्यकता और आचरण के मामले में मीलों दूर हैं। यह कई डेटा स्रोतों के लाभ प्रदान करता है और सामान्य विधि पूर्वाग्रह (common method bias) से बचाता है।

यह शोध गुणात्मक अध्ययन (qualitative study) 1 से शुरू किया गया था जिसमें व्यवस्थित साहित्य समीक्षा के आधार पर 15 चरों (variables) का चयन किया गया था और विशेषज्ञ राय के आधार पर 10 चरों (variables) का चयन किया गया था। ये चर (variables) हैं: मुद्दे की कथित गंभीरता (perceived seriousness of issue) (RW1), कथित व्यक्तिगत लागत रिपोर्ट (perceived personal cost to report) (RW2), कथित जिम्मेदारी (perceived responsibility) (RW3), नैतिक निर्णय (moral judgment) (RW4), नैतिक साहस (moral courage) (RW5), नैतिक पहचान (moral identity) (RW6), कथित व्यवहार नियंत्रण (perceived behaviour control) (RW7), सहानुभूति (empathy) (RW8), क्रोध की भावना (feeling of anger) (RW9), और नौकरी से संतुष्टि (job satisfaction) (RW10)। इस अध्ययन के लिए संशोधित कुल व्याख्यात्मक संरचनात्मक मॉडलिंग (modified TISM) पद्धति को लागू किया गया था। यह दृष्टिकोण (TISM) उनकी ड्राइविंग और निर्भरता शक्ति के संदर्भ में चर (variables) के एक अच्छी तरह से संरचित पदानुक्रमित मॉडल विकसित करने में मदद करता है। व्यापक पदानुक्रमित ढांचा इंगित करता है: उच्च ड्राइविंग शक्ति वाले नैतिक पहचान (moral identity) और नौकरी संतुष्टि (job satisfaction) जैसे चर (पदानुक्रम के निचले भाग में आते हैं) अपेक्षाकृत महत्वपूर्ण हैं। इसके अलावा, आत्म-प्रभावकारिता (कथित व्यवहार नियंत्रण) (perceived behavior control), क्रोध (anger), नैतिक साहस (moral courage), और प्रतिशोध के कथित भय (perceived fear of retaliation) कारकों की उच्च निर्भरता शक्ति (पदानुक्रम के शीर्ष पर आते हैं) और कॉर्पोरेट अनैतिक प्रथाओं की रिपोर्ट करने के लिए व्यक्तियों को प्रोत्साहित करने में एक बहुत ही महत्वपूर्ण भूमिका निभाते हैं।

उसी समय, गुणात्मक अध्ययन (qualitative study) 2 आयोजित किया गया था। यह अध्ययन विनिर्माण (manufacturing), परामर्श (consultancy), सूचना प्रौद्योगिकी (IT) और ई-कॉमर्स (e-commerce) क्षेत्रों के प्रबंधकों के अर्ध-संरचित और गहन साक्षात्कार पर आधारित था। व्याख्यात्मक घटनात्मक दृष्टिकोण (interpretive phenomenological approach) जिसका उद्देश्य व्हिसलब्लोइंग घटना के बारे में उत्तरदाताओं के दृष्टिकोण का पता लगाना है, अधिक विस्तार से नियोजित किया गया था। एक प्रासंगिक कारक के रूप में "trust in leader" और एक व्यक्तिगत कारक के रूप में "perceived behavior control" को कॉर्पोरेट कदाचार (corporate misconduct) की रिपोर्ट करने के लिए लोगों को शामिल करने में प्रमुख चालक के रूप में देखा गया है। इसके अलावा, प्रतिशोध का कथित डर (perceived fear of retaliation) संभावित व्हिसलब्लोअर्स की मुख्य चिंता के रूप में उभरा।

गुणात्मक अध्ययन 1 और 2 दोनों के परिणामों का विश्लेषण करने के बाद, कुछ व्यक्तिगत और प्रासंगिक स्तर के चर (variable) की पहचान प्रमुख सुविधाकर्ता (जैसे self-efficacy/perceived behavior control, anger, moral courage, and trust in leader) और अवरोधक (जैसे perceived negative consequences) के रूप में की गई थी और साहित्य समीक्षा से कुछ और व्यक्तिगत और प्रासंगिक स्तर के चर (variables) (जैसे conscientiousness, emotional maturity, public service motivation, positive affect, anticipated regret, and ethical leadership style) को एक बड़े नमूने पर परीक्षण के लिए आगे बढ़ाया गया है (अध्ययन 3)। खोजपूर्ण अध्ययन 1 और खोजपूर्ण अध्ययन 2 से प्राप्त परिणामों को मान्य करने के लिए, इस अध्ययन (मात्रात्मक अध्ययन) (quantitative study) के लिए, भारत के राष्ट्रीय राजधानी क्षेत्र (एनसीआर) में आईटी क्षेत्र से 310 उत्तरदाताओं (108 नेताओं और 202 सदस्यों) (मल्टीसोर्स डेटा सेट) से बहु-स्रोत डेटा सेट एकत्र करने के लिए सर्वेक्षण पद्धति का पालन किया गया था। डेटा दो अलग-अलग उपकरणों का उपयोग करके एकत्र किया गया था (एक नेता के लिए है और दूसरा सदस्यों के लिए है)। IBM-AMOS 20 के माध्यम से संरचनात्मक समीकरण मॉडलिंग (SEM), IBM-SPSS 20 चर के प्रत्यक्ष प्रभावों की जांच करने के लिए, और IBM-SPSS 20 में PROCESS Macro का उपयोग व्यक्ति के नैतिक निर्णय (moral judgment) पर और गलत काम की रिपोर्ट करने के इरादे (reporting wrongdoing

intention) पर चर के अप्रत्यक्ष प्रभावों की जांच करने के लिए किया गया था (हेस, 2016)। माप मॉडल फिट (measurement model fit) और संरचनात्मक मॉडल फिट (structural model fit) का आकलन करने के लिए एएमओएस (AMOS) का उपयोग पुष्टिकारक कारक विश्लेषण (CFA) के लिए किया गया था। मध्यस्थता (mediation), मॉडरेशन (moderation) और सीरियल मध्यस्थता (serial mediation) जैसे अप्रत्यक्ष प्रभावों की जाँच के लिए, तीन अलग-अलग मॉडल लागू किए गए (मॉडल संख्या 1, 4, और 6)। परिणाम बताते हैं कि व्यक्तिगत चर (variable) जैसे कर्तव्यनिष्ठा (conscientiousness), कथित व्यवहार नियंत्रण (perceived behavior control), भावनात्मक परिपक्वता (emotional maturity), सार्वजनिक सेवा प्रेरणा (public service motivation), सकारात्मक प्रभाव (positive affect), और नैतिक साहस (moral courage) और प्रासंगिक चर जैसे नैतिक नेतृत्व (ethical leadership) और नेताओं में विश्वास (trust in leaders) अनैतिक/गलत काम रिपोर्ट करने के इरादे में बहुत प्रभावशाली हैं। संज्ञानात्मक (perceived behavior control) और भावनात्मक (anger) चर की सापेक्ष शक्ति की तुलना करते समय (ए) नैतिक निर्णय (moral judgment) और (बी) गलत काम रिपोर्ट करने के इरादे (reporting wrongdoing intention) पर, क्रोध (anger) ने महत्वहीन परिणाम दिखाया। इसके अलावा, यह भी पाया गया कि नैतिक निर्णय (moral judgment) पूरी तरह से कर्तव्यनिष्ठा (conscientiousness) और गलत इरादे की रिपोर्ट करने (reporting wrongdoing intention) की मध्यस्थता करता है, हालांकि, नैतिक साहस (moral courage) और गलत काम रिपोर्ट करने के इरादे (reporting wrongdoing intention) के बीच मध्यस्थता नहीं करता है। इसके अलावा, नैतिक निर्णय (moral judgment) आंशिक रूप से कथित व्यवहार नियंत्रण (perceived behavior control) और गलत काम रिपोर्ट करने के इरादे (reporting wrongdoing intention) के बीच मध्यस्थता करता है और भावनात्मक परिपक्वता (emotional maturity) और गलत इरादे के रिश्तों (reporting wrongdoing intention) के बीच आंशिक रूप से मध्यस्थता करता है। इसके अलावा, इस अध्ययन में पाया गया कि सीटी न बजाने का प्रत्याशित अफसोस (anticipated regret of not blowing the whistle), नैतिक निर्णय (moral judgment) और गलत काम करने के इरादे (reporting wrongdoing intention) की रिपोर्टिंग के बीच एक मॉडरेटर के रूप में कार्य करता है, जबकि नैतिक निर्णय (moral judgment) और गलत काम की रिपोर्टिंग (reporting wrongdoing

intention) के बीच एक मॉडरेटर के रूप में प्रतिशोध के कथित डर (perceived fear of retaliation) का समर्थन नहीं मिला। यह देखा गया कि नेता में विश्वास (trust in leader) और प्रतिशोध का कथित डर (perceived fear of retaliation) नैतिक नेतृत्व (ethical leadership) और गलत काम के इरादे की रिपोर्टिंग (reporting wrongdoing intention) के बीच धारावाहिक मध्यस्थ के रूप में कार्य करता है।

यह अध्ययन व्यक्तिगत स्तर के चर के सापेक्ष महत्व का मूल्यांकन करके नए प्रतिमान की खोज करने में मदद करता है, जो संगठनात्मक गलतियों को प्रकट करने में संलग्न होने की संभावना को प्रभावित करता है। इसके अलावा, इस अध्ययन के निष्कर्ष हमें यह समझने में मदद करते हैं कि लोगों के कॉर्पोरेट कदाचार (corporate misconduct) की रिपोर्ट करने के इरादे में व्यक्तिगत और प्रासंगिक दोनों निर्धारकों का समान महत्व है। हमने पाया है कि गलत काम रिपोर्ट करने के इरादे (reporting wrongdoing intention) और व्यक्तिगत स्तर और प्रासंगिक स्तर के पूर्ववर्ती के बीच संबंध मध्यस्थता (जैसे moral judgment, trust in leader, and perceived fear of retaliation) और मॉडरेटिंग चर (जैसे anticipated regret of not blowing the whistle) से प्रभावित होता है। यह काम व्यवहार के नैतिक मानकों को बनाए रखने वाले लोगों को काम पर रखने और भर्ती करने में मदद की उम्मीद है। इसके अलावा, संगठन (organisation) नेतृत्व शैली (leadership style) को खोजने, काम पर रखने और बढ़ावा देने में उच्च नैतिक मानकों का निर्माण करके आंतरिक सीटी (internal whistleblowing) को बढ़ावा दे सकते हैं। निष्पक्ष और भरोसेमंद के रूप में देखे जाने वाले संगठनात्मक नेता प्रतिशोध के कथित डर (perceived fear of retaliation) को कम कर सकते हैं और कार्यस्थल में नैतिक व्यवहार को बढ़ावा दे सकते हैं। प्रशिक्षण कार्यक्रम जो आमतौर पर आत्म-प्रभावकारिता (self-efficacy) जैसे कौशल को सुविधाजनक बनाने पर ध्यान केंद्रित करते हैं, उन्हें आंतरिक कर्मचारियों के लिए आयोजित किया जाना चाहिए। सैद्धांतिक और व्यावहारिक प्रभावों के साथ, यह अध्ययन सार्थक और दिलचस्प सुझाव प्रदान करता है जिनका उपयोग शोधकर्ताओं को इस क्षेत्र में काम करने के लिए भविष्य में किया जा सकता है। सीमाओं के बावजूद, यह काम भविष्य के शोधकर्ताओं और शिक्षाविदों को महान तरीके से प्रेरित करने की उम्मीद है।

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Abbreviations

AN	Anger
AR	Anticipated regret
AVE	Average variance extracted
CFA	Confirmatory factor analysis
CFI	Comparative fit index
Cons	Conscientiousness
CR	Composite reliability
EDM	Ethical decision making
EL	Ethical Leadership
EM	Emotional maturity
HR	Human resource
IT	Information technology
IPA	Interpretive phenomenological approach
JS	Job satisfaction
LOC	Locus of control
MC	Moral courage
MI	Moral identity
MJ	Moral judgment
PA	Positive affect
PBC	Perceived behaviour control

PSM	Public service motivation
RET	Fear of retaliation
RMSEA	Root mean square error of approximation
RW	Reporting wrongdoing intention
SEM	Structural equation modeling
SLT	Social Learning Theory
SRMR	Standardized root mean square residual
TISM	Total interpretive structural modeling
TLI	Tucker lewis index
TR	Trust in leader
TRA	Theory of reasoned action
χ^2/df	Chi square to df ratio