Evaluating the whistleblowing intentions of Nigerian civil servant using integrated ethical decision-making (I-EDM) theory

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Abstract

This study is aimed at examining the process of ethical decision making of Nigerian public servants on whistleblowing tendencies. To achieve this aim, the study employed the Integrated Ethical Decision Making (I-EDM) model process. Methodologically, a descriptive survey research design was used to collect cross-sectional data from a non-random sample of 178 academic and non-academic staff of the Bauchi State College of Agriculture, Nigeria. The data were analysed using covariance-based structural equation modelling (CB-SEM) analytical strategy. Empirical evidence from the study revealed that the intention of whistleblowing of the staff depends on their ethical awareness and ethical judgement as well as on emotion and perceived moral intensity as per the theory. Based on the limitations of the study, the paper suggests some useful recommendations for future research.

Keywords: Civil servants, ethical decision making, whistleblowing intentions

1.0 Introduction

There has been growing concern about the level of corruption in Nigeria especially in the last decade (Aiyede, 2016). In 2019, the country was rank 146 out of 180 on the world ranking of corruption perception barometer (Transparency International [TI], 2020). The federal government has been making a series of efforts to combat the high incidence of corruption in the country. One of these measures is the introduction of whistleblowing policy aim at disclosing any act of wrong-doing that involve the interest of the general public (Akinnaso, 2016). The concept of whistleblowing has been defined as the act of revealing the unlawful, dishonest, or fraudulent action by former or incumbent staff to the third party that can bring the situation under control (Ahmar et al., 2014). Whistleblowing activities could emanate from two sources - the internal member of an organisation or external party to it (Maroun & Atkins, 2014). An internal whistleblower has high propensity to observe the various violations that occur within an organization such as discrimination, corruption, cronyism or other unethical behaviour (Latan et al., 2017). Previous studies on whistleblowing intentions focused mainly on Asia, Europe, America with little attention in the developing countries (e.g. Abbasi & Izi, 2020; Latan et al. 2019). In line

with this, Latan et al. (2017) advanced a model that elucidates this process and call on future studies to re-test it further.

Due to the incentive attached to this policy, the act of exposing wrongdoing among bureaucrats seems to be more pronounced in financially related crimes than other categories of misconducts. In addition, exhibiting whistleblowing behaviour in establishments in most cases comes with serious undesirable consequences (Ogbeche, 2017). Today, the Nigerian higher education could be characterised as one of the institutions that uphold the best ethical and professional practices in the country and serves as the fountain of all standard work ethics. Therefore, a study that will enhance the understanding of whistleblowing decision-making process of officials in this sector is of paramount importance to watchdog parties such as governing council of higher institutions, trade unions, professional bodies, anti-graft agencies, etc.

On the basis of that, this paper attempt to answer the call of the Latan et al. (2017) study by testing of Integrated Ethical Decision Making (I-EDM) theory developed by Schwartz (2015) on the Nigerian civil servants in higher education sector.

2. Literature Review

The theoretical underpinning of this study rest on the Schwartz (2015) I-EMD theory. The theory was aimed at explaining and predicting the process, whereby a person makes ethical decisions and the factors underlying such decisions (Latan et al., 2017). An ethical decision was defined by Jones (1991) as a decision that is at the same time legal and morally acceptable to the larger community. On the contrary, an unethical decision is one that can either be illegal or morally unacceptable to the larger community. The theory postulates that individual's moral judgment (evaluation), whether based on emotion (feel), intuition (sense), moral reasoning (reflect), moral rationalization (justify), and/or moral consultation (confirm), may lead to moral intention (commitment), which may then lead to ethical or unethical behaviour (action) (Schwartz, 2015). It also considered both factors of non-rationality and individual factors as the mediation-moderation effects on the relationship between the variables that affect the individual's decision-making process to blow the whistle (Latan et al., 2017).

2.1 Whistleblowing intention

Whistleblowing intention is the main variable of interest in this research. It is defined as the commitment or motivation to act according to one's moral values (Schwartz, 2015). When making ethical judgments on the specific case involving wrongdoing, individuals have typically three whistleblowing routes available: internal whistleblowing, anonymous whistleblowing, and external whistleblowing (Latan et al., 2017). Latan et al. made us believe that individuals differ in their choice of whistleblowing channel. Those who are more concern with future consequences on their personal and professional image would prefer the internal and anonymous route of whistleblowing while those who are less sensitive to the risks would subscribe to external whistleblowing.

2.2 Ethical awareness

The point in time when an individual realizes that they are faced with a situation requiring a decision or action that could affect the interests, welfare, or expectations of oneself or others in a way that may conflict with moral standards (Butterfield et al., 2000). The awareness of the existence of ethical issue or dilemma which is related to individual's moral character disposition signifies at least two distinct courses of action that might result in EDM process comprising the ethical judgment whistleblowing and whistleblowing intention stage (Schwartz, 2015).

2.3 Ethical judgment whistleblowing

Just like moral intention for whistleblowing, ethical judgment is considered as one of the crux of I-EDM theory. Schwartz (2015) defines it as the determination of the most ethically appropriate course of action among the alternatives. It triggers the next whistleblowing intention stage.

2.4 Perceived moral intensity

This construct has been defined as a measure of moral imperative-related problems in certain situations (Jones, 1991). It is assumed that individuals that score high on moral intensity are more easily identify ethical issues (Latan et al., 2017).

2.5 Emotions

Emotion is one's feeling state (Schwartz, 2015). Emotions are feelings that arise when encountering wrongdoing, and also influence the individuals' ethical judgment to arrive at the decision to blow the whistle (Henik, 2008). For example, the discovery that a work colleague is collecting bribe or issuing college certificate to undeserving students may ignite an emotional response such as a feeling of anger or disgust. This may then lead to an intuitive moral judgment that such behaviour is unacceptable and needs to be addressed.

The research framework was presented in Figure 1. Ethical awareness is the independent variable, whistleblowing intentions is the dependent variable with three dimensions: internal whistleblowing intentions, anonymous whistleblowing intentions, and external whistleblowing intentions. Perceived moral intensity plays a moderating role in the path between ethical awareness and ethical judgement, and ethical judgement and whistleblowing intentions. Emotions serves as a mediator between ethical awareness and ethical judgement, and a moderator between ethical judgement and whistleblowing intentions.
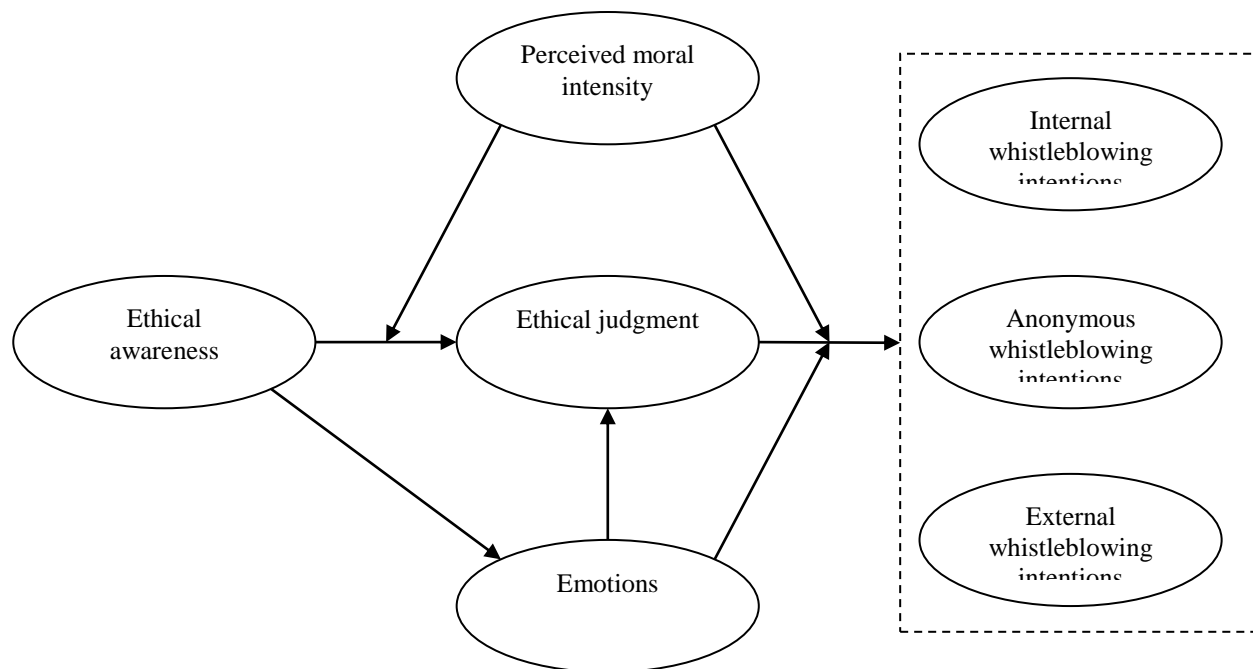

Figure 1. **Conceptual model of whistleblowing decision-making process**

2.6 Ethical awareness, emotions and ethical judgment

It has been proposed that emotions (such as fear or anger) can mediate the relationship between ethical awareness and ethical judgment for whistleblowing (Henik, 2008). Prior study has found a significant relationship between ethical awareness and ethical judgment on formal infrastructure (Rottig et al., 2011) and mediated by emotion (Henik, 2015; Latan et al., 2017; Singh et al., 2016). In line with the above, the following hypotheses were formed.

H_{1a}: Ethical awareness has a positive direct influence on the ethical judgment.

H_{1b}: Ethical awareness has a positive indirect influence on the ethical judgment through emotions.

2.7 Contingency role of perceived moral intensity on ethical awareness and ethical judgment

The perceived moral intensity was regarded as a strong predictor variable that affects every phase of the EDM process (Jones, 1991). Past studies have established a significant relationship between perceived moral intensity and ethical judgments (Valentine & Hollingworth, 2012; Yu, 2015). Similarly, Singh et al. (2016) showed that perceived moral intensity moderates the relationship between several independent variables to ethical judgments. Based on these, the hypothesis below was put forward.

H_2: Perceived moral intensity moderates the relationship between ethical awareness and ethical judgment.

2.8 Contingency role of emotions on ethical judgment and whistleblowing intentions

Study of Curtis (2006) has proved the significant role of emotions in influencing ethical decisions. Studies of Hollings (2013) and Henik (2015) have shown that emotions can serve as a moderating variable on the relationship between ethical judgments and whistleblowing intentions. In view of these, the following hypotheses were developed.

H_{3a}: Emotions moderates the relationship between ethical judgment and internal whistleblowing intentions.

H_{3b}: Emotions moderates the relationship between ethical judgment and anonymous whistleblowing intentions.

H_{3c}: Emotions moderates the relationship between ethical judgment and external whistleblowing intentions.

2.9 Contingency role of perceived moral intensity on ethical judgment and whistleblowing intentions

Empirical studies have revealed that high moral intensity affects ethical judgments of auditors (Yu, 2015) and also have a positive influence on whistleblowing intention (Alleyne et al., 2013). Similarly, the positive relationship between ethical judgment and whistleblowing intention is moderated by perceived moral intensity (Alleyne et al., 2013). In line with these findings, the following hypotheses were derived.

H_{4a}: Ethical judgment has a positive direct influence on internal whistleblowing intentions.

H_{4b}: Ethical judgment has a positive direct influence on anonymous whistleblowing intentions.

H_{4c}: Ethical judgment has a positive direct influence on external whistleblowing intentions.

H_{5a}: Perceived moral intensity moderates the relationship between ethical judgment and internal whistleblowing intentions.

H_{5b}: Perceived moral intensity moderates the relationship between ethical judgment and anonymous whistleblowing intentions.

H_{5c}: Perceived moral intensity moderates the relationship between ethical judgment and external whistleblowing intentions.

3. Methodology

The research is aim at testing I-EDM theory as such it employed quantitative paradigm. Specifically, the research uses a cross-sectional survey design to investigate the whistleblowing intention of the public civil servant at Bauchi State College of Agriculture, Nigeria. Primary data were collected from 187 participants that were selected using the convenience sampling technique. Path analysis using covariance-based structural equation modelling (SEM) technique was the main analytical strategy used to examine the relationship between the study variables. For this purpose, IBM SPSS Statistics 25 with Analysis of Moment Structures (AMOS) 24 were employed.

3.1 Measures

The measurement scale for the five variables of the study were adapted from Latan et al. (2017). The construct of whistleblowing intentions has three dimensions. Internal whistleblowing intentions and external whistleblowing intentions were measured using four items each, anonymous whistleblowing intentions was measured with two items. The perceived moral intensity was measured with six items, ethical awareness, emotions and ethical justice were measured using four items each. The instrument was anchored on five-point Likert scale ranging from (1) strongly disagree to (5) strongly agree.

4. Results

4.1 Confirmatory factor analysis (CFA)

CFA was performed to test whether the data fits the model of research or not (Kline, 1998). In

order to achieved that, several model fit indices are used. As indicated in Table 1, CFA was satisfactory considering the Gaskin and Lim (2016) most preferred combination of CFI >

0.95, SRMR < 0.08, and RMSEA < 0.06 from a wide range of measures recommended by Hu and Bentler (1999).

Table 1. Model fit measures

Measure	Estimate	Threshold	Interpretation
CMIN/DF	2.069	Between 1 and 3	Excellent
CFI	0.958	> 0.95	Excellent
SRMR	0.037	< 0.08	Excellent
RMSEA	0.053	< 0.06	Excellent
PClose	0.198	> 0.05	Excellent

4.2 Measurement model

One of the psychometric indices of evaluating outer measurement model is the indicator reliability. Generally, indicator reliability with the loading of 0.708 and above is considered reliable (Hair et al., 2019). However, indicators

with loadings between 0.4 to 0.7 can be dropped provided their absence in the model will lead to an increase in the values of composite reliability higher than 0.7 (Ghasemy et al., 2020). As shown in Table 2, all the constructs of this study have shown evidence of item reliability.

Table 2. Standardized regression weights

Construct	Code	Item	Estimate
Internal whistleblowing	IWB2	I am willing to use the reporting channels inside this institution.	.903
	IWB1	If there is an act of wrongdoing in this institution, I am willing to report it to the appropriate persons within the institution.	.853
	IWB3	I am willing to let upper-level management know about it.	.765
	IWB4	I am willing to tell my supervisor about it.	.796
Anonymous whistleblowing	AWB2	I am willing to reports the wrongdoing but doesn't give any information about me.	.780
	AWB1	If there is an act of wrongdoing in this institution, I am willing to reports it using an assumed name.	.811
External whistleblowing	EWB3	I will provide the information to outside agencies.	.948
	EWB2	I am willing to use the reporting channels outside this institution.	.929
	EWB4	I am willing to inform the public about it.	.815
	EWB1	If there is an act of wrongdoing in this institution, I am willing to report it to the appropriate authorities outside of this institution.	.869
Ethical awareness	EAW2	A ''typical'' [internal] staff at my level in this institution would regard illegal issuance of certificate as unethical	.770
	EAW1	I regard illegal issuance of certificate as unethical.	.754
	EAW3	A ''typical'' [external] staff at my level in this institution would regard illegal issuance of certificate as unethical	.672
Ethical judgement	EJW2	Revealing the act of wrongdoing is Just/unjust.	.909

Construct	Code	Item	Estimate
	EJW4	Reporting act of wrongdoing Morally/not morally right.	.865
	EJW3	Releasing information about wrongdoing is Acceptable/unacceptable.	.877
	EJW1	Disclosing wrongdoers is Fair/unfair.	.841
Perceived moral intensity	PMI6	Illegal issuance of certificate will harm very few people if any.	.862
	PMI3	Illegal issuance of certificate will cause harm.	.862
	PMI1	I will not be able to issue certificate to undeserving students.	.854
	PMI4	Illegal issuance of certificate will not cause any harm.	.831
	PMI2	Illegal issuance of certificate is wrong.	.824
	PMI5	If the College Provost is a personal friend, bribe and illegal issuance of certificate is wrong.	.840
Emotions	EMT4	I feel like there was nothing I could do.	.904
	EMT3	I think that change will not necessarily improve my situation.	.880
	EMT1	I feel that I have really accomplished something significant.	.806
	EMT2	I find it incredible how I have had an influence on others' lives.	.735

As shown in Table 3, reliability was achieved as evidenced by composite reliability values above the threshold of 0.6 for all the constructs (Bagozzi & Yi, 1988). Convergent validity was achieved as average variance extracted (AVE) met the minimum of 0.5 as suggested by (Bagozzi et al., 1991). As evidenced by the inferential test values of heterotrait-monotrait (HTMT) correlations, which were less than the threshold of conceptually distinct constructs 0.85 ($HTMT_{0.85}$) (Gaskin et al., 2019; Ghasemy et al., 2020), the discriminant validity was achieved.

Table 3. Model validity measures

	CR	AVE	MSV	MaxR(H)	IW	EW	MI	E	EJ	EA	AW
IW	0.899	0.691	0.441	0.911							
EW	0.940	0.796	0.298	0.953	0.562						
MI	0.938	0.715	0.259	0.938	0.408	0.485					
E	0.901	0.695	0.259	0.916	0.273	0.350	0.524				
EJ	0.928	0.763	0.154	0.931	0.233	0.233	0.215	0.369			
EA	0.777	0.538	0.154	0.783	0.152	0.286	0.299	0.354	0.393		
AW	0.776	0.634	0.441	0.777	0.673	0.548	0.510	0.352	0.213	0.274	

CR: composite reliability, AVE: average variance extracted, MSV: maximum shared variance, IW: internal whistleblowing, EW: external whistleblowing, MI: moral intensity, E: emotions, EJ: ethical judgement, EA: ethical awareness AW: anonymous whistleblowing

4.3 Structural model
As revealed in Table 4, the path between ethical awareness to ethical judgement was statistically significant at 1% as the p-value is 0.001 which is less than 0.01. As such, H1 that predict the direct positive effect of ethical awareness on the ethical judgement was supported.
The H1b that assume the indirect effect of ethical awareness on the ethical judgement through emotion was tested using the Sobel (1986) approach. Unser-defined estimand written by Gaskin was used to estimate this relationship. 95% bias-corrected confidence intervals was estimated with 2000 bootstrap samples. As shown in Table 5, the p-value of the bias-corrected percentile method was statistically significant at 5%.

Table 4. Regression weights

Structural Path			Beta	S.E.	C.R.	P		Label
Ethicaljudge	<---	Ethicalaware	.395	.055	7.135	***	H1a	Supported
Ethicaljudge	<---	Moralint_x_Ethicalaware	.000	.029	-.008	.994	H2	Not Supported
Intwhistle	<---	Ethicaljudge	.132	.044	2.992	.003	H4a	Supported
Anonywhistle	<---	Ethicaljudge	.062	.030	2.073	.038	H4b	Supported
Extwhistle	<---	Ethicaljudge	.098	.042	2.342	.019	H4c	Supported
Intwhistle	<---	Emotion_x_Ethicaljudge	.005	.029	.181	.857	H3a	Not Supported
Anonywhistle	<---	Emotion_x_Ethicaljudge	.020	.020	1.016	.310	H3b	Not Supported
Extwhistle	<---	Emotion_x_Ethicaljudge	.028	.028	1.006	.315	H3c	Not Supported
Intwhistle	<---	Moralint_x_Ethicaljudge	-.005	.029	-.155	.877	H5a	Not Supported
Anonywhistle	<---	Moralint_x_Ethicaljudge	-.032	.020	-1.624	.104	H5b	Not Supported
Extwhistle	<---	Moralint_x_Ethicaljudge	-.074	.028	-2.698	.007	H5c	Supported

S.E.: Standard error, C.R: Critical ratio, P: Probability

As such the mediation effect of emotion on the relationship between ethical awareness and ethical judgement was supported.

This result is in line with the findings of previous research (Henik, 2015; Latan et al., 2017; Singh et al., 2016). This suggests that when the staff finds wrongdoing, it will affect their emotions prior to making ethical judgments.

Table 5. User-defined estimands

Parameter	Estimate	Lower	Upper	P		Label
A x B	.113	.059	.181	.001	H1b	Supported

As indicated in Table 4, the interaction effect of perceived moral intensity and ethical awareness was statistically insignificant at 5% as p-value was 0.994. This suggests that perceived moral intensity does not moderate the relationship between ethical awareness and ethical judgement. As such H2 was not supported.

Similarly, H3a, H3b, H3c that predict the moderating role of emotions on the paths between ethical judgement to internal whistleblowing intentions, ethical judgement to anonymous whistleblowing intentions, and ethical judgement to external whistleblowing intentions were not supported as p-values were statistically insignificant. Conversely, the direct path between ethical judgement to internal whistleblowing intentions, anonymous whistleblowing intentions, external whistleblowing intentions were found to be positive and statistically significant at 5%. Hence, H4a, H4b, H4c were all supported.

Out of the three paths from the interaction terms of perceived moral intensity and ethical judgement to internal whistleblowing intentions, anonymous whistleblowing intentions, external whistleblowing intentions, only the path between the interaction effect of perceived moral intensity and ethical judgement to external whistleblowing intentions was found to be statistically significant as such H5a and H5b were rejected, and H5c was supported. We conclude that perceived moral intensity moderates the relationship between ethical judgment and external whistleblowing intentions but not between ethical judgment and internal whistleblowing intentions or ethical judgment and anonymous whistleblowing intentions.

These findings suggest that emotions or feelings of staff themselves play an important role in improving the ethical assessment of staff with the consequence that they have a higher whistleblowing intention to report any wrongdoing that occurs.
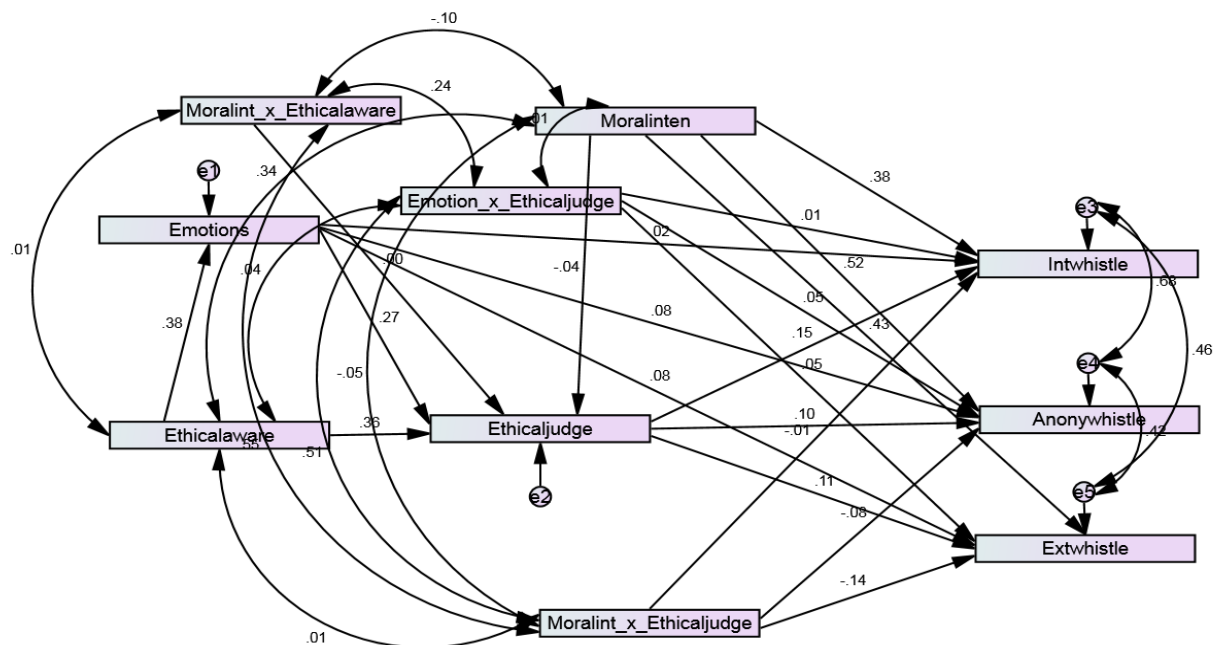
Figure 2. **Structural model in Amos syntax**

5. Conclusion

The crux of this study is to examine the integrated EDM model proposed by Schwartz (2015). The paper answered the call of Latan et al. (2017) to extend the testing of EDM models in the whistleblowing context. In this study, it was argued that the intention of whistleblowing depends on ethical awareness and ethical judgement as well as on emotion and perceived moral intensity. Empirically, the study supports the hypothesis that non-rationality of factors such as emotion mediates the relationship between ethical awareness and ethical judgement. It was also found that internal and anonymous whistleblowing channels were used by staff in the higher institution in Nigeria. Managerially, the implications of these findings provide a deep understanding of how governmental institutions should be selective in choosing academic and non-academic staff who uphold professional and ethical standards of behaviour.

6. Limitations and Direction for Future Research

Research studies are not without limitations, this study is not an exception. First, Latan et al. (2017) indicated that there are still many relevant variables (e.g. factors of rationality and non-rationality as intuition, reason and confirmation) more important to be considered and tested in the I-EDM model. Second, the findings of this study are based on 187 sample size that is limited to single higher institution in Nigeria. Third, the study used non-probability method of sampling which limit the generalisability of these results beyond its scope. Finally, this study only tested the whistleblowing intentions without testing actual behaviour as postulated in the I-EDM model. Further research should replicate this study in another context as there exist cultural differences among industries and countries. It would be interesting if a larger sample size obtained using probability technique is used in the future. Further research should

test I-EDM model by including whistleblowing behaviour.

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