

**EFFECTS OF WHISTLE BLOWING ON THE PERFORMANCE OF THE NIGERIAN**

**PUBLIC SERVICE**

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**15/27/MMA006**

**BEING A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE  
REQUIREMENTS FOR THE AWARD OF DEGREE OF MASTER OF SCIENCE  
(M.Sc.) MANAGEMENT TO THE DEPARTMENT OF BUSINESS AND  
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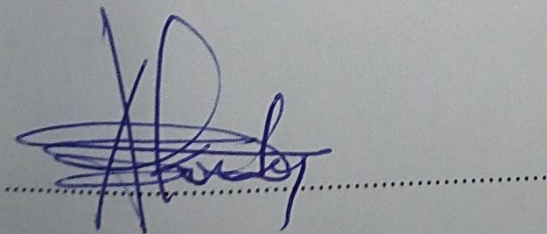
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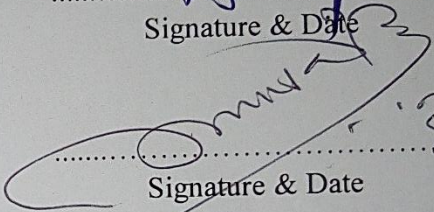
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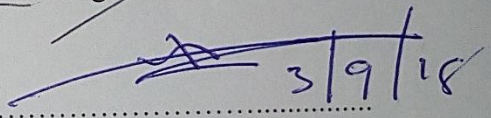
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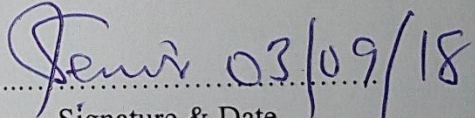
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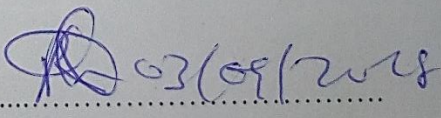
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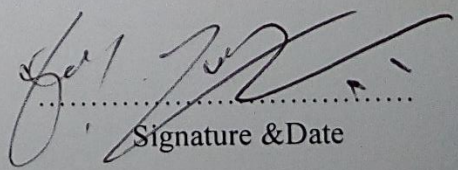
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## **DEDICATION**

I dedicate this dissertation to the magnificence of Almighty Allah (S.W.T) and my late father, Alhaji Muhammad Badru Babatunde.

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## **ABSTRACT**

*Whistle blowing over the years has gathered civic interest as it reveals astounding wrongdoings of some organizations mostly through the media in both public and private sectors. These have caused loss of trust and downgrading in the public service therein affecting the performance of the Nigeria Public Service. Hence, this study aims at examining the effects of whistle blowing on the performance of the Nigerian Public Service. The population of the study was 89511 employees of the Nigeria Federal Civil Service in which using the Krejcie and Morgan Table of sample, a sample of 384 copies of questionnaire was selected and administered to respondents out of which 347 were returned. Multiple Regression and Pearson Product Moment Correlation Coefficient (PPMCC) were employed in analyzing data collected. Among the findings were that Reporting significantly affects quality of service delivery in the Nigerian Public Service with 51%  $R^2$  and .000 significance level and  $Beta=.226$ . Also, reporting has a significant relationship with employees' commitment in the Nigeria public service with significance level of .002 and  $Beta .966$ . In addition, the study submitted that auditing has a significant effect on the quality of service rendered in the Nigeria Public Service with  $R^2 .082$ , .000 significance level and  $Beta=.286$ . Lastly, auditing has a significant effect on the employees' commitment in the Nigeria Public Service with  $R^2 .053$ , significance level of .000 and  $Beta=.230$ . However, the study concluded that whistle blowing has significant effect on the performance of the organizations in the Nigerian public service through auditing and reporting with quality of service and employees' commitment. The study then recommends that employees in the Nigeria Public Service should maintain disclosing wrongdoing through auditing and reporting as this has been proven to be an effective way to reduce wrong*

# CHAPTER ONE

## INTRODUCTION

### 1.1 Background to the Study

Corruption has appeared to have taken the centre stage attention in countries around the world over the years. Hence, this has made corporate bodies to face series of operational and financial misconduct (Beu, Buckley & Harvey, 2003). The end product of mismanagement of organisation resources (Alleyne, Hudaib & Pike, 2013) causes downgrading and expulsion, and sometimes loss of jobs to employees (Jubb, 1999; Near, Rehg, Scotter & Miceli, 2004; Vinten, 2000), hinders community growth and causes government to lose revenue through taxes and levies (Onakoya & Moses, 2016).

In recent time, whistle blowing has gathered civic interest (Ahmad, Smith & Ismail, 2012) as it reveals astounding wrongdoings of some organizations mostly through the media (Sharif, 2015) in both public and private sector of the nation's economy (Dandeker, 1990; Lachman, 2008; Miceli, Near & Schwenk, 1991) as financial misappropriation and mismanagement of public properties grows in mostly the public sector. Recently, whistle blowing policies have been widely recommended by concerned regulatory bodies and countries to organizations to form part of their internal control systems (Brennan & Kelly, 2007; Sarbanes & Oxley, 2002) such as confidential reporting mechanism, or whistle-blower hotlines (Curtis, 2006), which is principally significant in audit organizations (Arnold & Ponemon, 1991) in order to depict quality governance (Eaton & Akers, 2007; Lamar, 2002).

Meanwhile, Miceli, Rehg, Near and Ryan (1999) argued that organisations sees whistle blowing (either internal or external) as being cruel taking into cognizance what the organisation has offered the employee (i.e. Whistle blower). However, for effectiveness and efficiency sake (Gokce, 2013), it has been recommended for managers to promote whistle blowing (Liyanarachchi & Newdick, 2009) in their respective organisation. Heisler (2002) also avowed that despite revealing wrongdoings by the whistle blower in an organisation, some employees are still not seen as angry persons. Nonetheless, in spite of their intentions to safe guard the public legacies, (Onakoya & Moses, 2016) some are still seen as disgruntled and disloyal employees.

For this reason, research have shown that the best mechanism (Hooks, Kaplan, & Schultz, 1994) in detecting and reducing wrongdoings in organisations is through tips (Sampaio & Sobral, 2013) from the internal staff (Mak, 2007; Miceli & Near, 2005) even though the whistle blower (internal employee) faces severe retaliation (Dworkin & Baucus, 1998; Mawanga, 2014; Rehg, Miceli, Near & Van Scotter, 2004), and abuses from employers and fellow employees (Taiwo, 2015). In relation to that, findings has also revealed that internally blown whistle helps saves the face of the organisation's reputation (Onakoya & Moses, 2016) and prevents the establishment from facing legal actions (Liyannarachchi & Newdick, 2009; Terry-Morehead & Melissa, 1998)

Relating this study to the widely held whistle blowing events of Cynthia Cooper against WorldCom in the U. S. (Brennan & Kelly, 2007) Coleen Rowley of FBI and Sherron Watkins with Enron (Bowen et al., 2010; Shawver, 2011) not forgetting the tussle between Julian Assange, editor-in-chief of Wikileaks and the United States FBI and CIA involving the release of some classified documents among others. It is however established that the topic of discussion is widely researched in the United States (Nayir & Herzig, 2012; Park, Rehg & Donggi, 2005), than any other part of the world (Miceli, Near & Dworkin, 2008; Near & Miceli, 1996; Sampaio & Sobral, 2013).

Also, areas of whistle blowing have been observed by scholars from different region with different ideology and environmental factors, taking into cognizance aspects of whistle blowing such as relating to job satisfaction and organizational loyalty (Gokce, 2013) retaliation (Near & Jensen, 1983; Near & Miceli, 2008) intent behind whistle blowing in relations to moral justification (Alleyne et al., 2013; Sharif, 2015) to legal and legislative implications (Meng & Fook, 2011; Miceli & Near, 1992; Vickers, 1996). Narrowing the scope down to Africa where consideration was given to perceived retaliation against whistle blower (Mawanga, 2014). Also, in the Nigeria environment where whistle blowing was viewed from the perspective of the Attitude of Banks employees (Onakoya & Moses, 2016) and Organisational performance perspective in the Nigerian Public Sector (Taiwo, 2015). Similarly, Erin, Ogundele and Ogundele, (2016) studied whistle blowing in accordance with quality of financial reporting in the Nigeria Banking Sector.

## 1.2 Statements of the Problem

It has been observed by researchers on the events of whistle blowing and how it affects the performance of organizations (Laczniak & Murphy, 1991; Taiwo, 2015), like in the cases of Sherron Watkins of Enron, and Cynthia Cooper against WorldCom in 2002. Hence, it has being observed that lack of reportage r reporting of wrongdoings in organization often results in deficiency in the delivery of quality service.

In addition, whistle blowing reporting has been seen as one of the factors that (Davidson & Worrell, 1988) causes loss in confidence in the management or organization as a whole by stakeholders (e.g. Customer, Suppliers, investors, banks and the public in general) and by implication affects the commitment of employees in the Public Service. Stating the event that took place in year 2014 involving political big wings in Ekiti State, Nigeria. An audio evidence of what transpire was released by Captain Sagir Okoli of the Nigerian Army. This shows some of the deficiency of public office holders who use public bestowed power for personal objectives.

In addition, whistle blowing has been proven by previous researches (Shawver, 2011) to be a major player that affects the quality of service provided by public organizations, such as the cases of Enron, WorldCom and Tyco, Sanusi Lamido Sanusi of CBN and many others. That is, if a wrongdoing is revealed in any organisation (public sector in particular), one of the most likely consequences an organisation faces is decline in her public satisfaction through inefficiency in service quality which could be linked to mismanagement of funds for public use, hence, making auditing a huge challenge.

Finally, whistle blowing through auditing within the organization breeds hatred from fellow employees and management, and ganging up against the whistle blower (auditor). Mawanga (2014) it usually results to retaliation from the wrongdoer as they feel threatened and want to hit back at the whistle blower. Hence, in an organization where whistle blowing is done by an internal person (employee), there is high tendency that favourability set in as the management tends to favour the silent employees by a way of appreciating their cooperation in the act (Alleyne, Hudaib, & Pike, 2013; Dyrud, 2017) and thereby reducing or hijacking the employees commitment to serve the organization to the utmost. Like the case of the Sanusi Lamido Sanusi of the Central Bank of Nigeria and the federal government of Nigeria for non remittance into the federal account.

### **1.3 Research Questions**

For the purpose of this study, the following research questions were raised;

- i. To what extent does Reporting affect the quality of service provided by the Nigerian Public Service?
- ii. What is the relationship between Reporting and employees' commitment of Nigerian Public Service?
- iii. To what level does Auditing affects the quality of service provided by the Nigerian Public Service?
- iv. To what extent does Auditing affects the employees' commitment of Nigerian Public Service?

### **1.4 Objectives of the Study**

The general objective of this research was to investigate effects of whistle blowing on the performance of the Nigeria Public Service. The specific objectives of this study are to:

- i. Examine the effect of Reporting on the quality of service provided by Nigerian Public Service,
- ii. Assess the relationship between Reporting and employees' commitment of Nigerian Public Service,
- iii. Determine the impact of Auditing on the quality of service provided by Nigerian Public Service,
- iv. Appraise the extent to which Auditing affects employees' commitment in Nigerian Public Service.

### **1.5 Research Hypotheses**

For the purpose of this study, the following research hypotheses were tested in null forms;

- H<sub>01</sub> Reporting has no significant effect on the quality of service provided by the Nigerian Public Service

- H<sub>02</sub> There is no significant relationship between Reporting and employees' commitment of the Nigerian Public Service
- H<sub>03</sub> Auditing does not significantly affect the quality of service provided by the Nigerian Public Service
- H<sub>04</sub> Employees' commitment is not significantly affected by Auditing in Nigerian Public Service

## **1.6 Justification of the Study**

This study will be of huge relevance to organizations in the public service of Nigeria on how to relate with issues related to service quality, employees' commitment, accountability and transparency of financial and non-financial activities in the public service. Also, issues bothering organizational goodwill and image of the public service and the provision of service quality and employees commitment as related to the activities of whistle blowing policy in the public system.

In addition, the study will be noteworthy to number of concerned parties, ranging from Academia, to general populace, Federal Government of Nigeria and the private and public organizations in enhancing the whistle blowing policy. Also, this study will be of huge importance to international bodies (such as; African Union "AU", Economic Community of West African States "ECOWAS") and countries that can draw considerable level of knowledge from the whistle blowing experience of the Nigerian Public sector. Lastly, this research work will be historic to research students and scholars in drawing literature and empirical analysis. This is even as the research also provided a strong background serving as a source of reference and existing body of knowledge for a more elaborate future research on whistle blowing. It would be useful to organizations, individuals and researchers that would refer to it and consider objectively, the recommendations proposed.

## **1.7 Scope of the Study**

This research work was channelled towards investigating the effects of whistle blowing on performance of the Nigerian Public Service. However, the focus of the study was directed towards the entire employees of the Nigerian Public Service, where a reasonable sample size was administered with copies of questionnaire. The study was also restricted to the period in which the

whistle blowing policy was introduced, pronounced with benefits and adopted into the Nigeria Public Service in 2016 to date. Additionally, this study covered Ministries, Departments and Agencies (MDAs) in the Nigeria Public Service in which emphasis was placed on their view and perspective towards whistle blowing and how it affects the performance of organizations in the Nigeria Public Service.

### **1.8 Limitations of the Study**

This study was confronted with numerous challenges in the course of carrying out this study in general. Some of the cogent challenges are as stated below. Firstly, little recently locally published empirical findings were accessed and numbers of foreign ones seen are channelled towards different area of interest and geographical, social and exposure differences appeared to be hindering factors in the usage of these foreign articles. In addition, it was a difficult task for the researcher in gathering data from the identified employees of the Nigerian Public Service as they were mostly afraid of disclosing information that could in turn hunt and hurt them through job threat, retaliation, reprisal and superiority threats. These made it difficult for the researcher to persuade and convince them of the ethical consideration in research that covers non disclosure of respondents' identity for security reasons. Also, since this study is a perspective based research, it was quite hectic to translate what an individual is capable of doing presently compared to what he/she is capable of doing in the advent of disclosing wrongdoings in an organization. However, this study was limited to employees at the federal levels which gave room for further studies in the field.

### **1.9 Operationalization**

**Y= (f) X**

**Where:**

**X: Whistle blowing**

x<sub>1</sub>=Reporting

x<sub>2</sub>=Auditing

x<sub>3</sub>=System Control

**Y: Organizational Performance**

y<sub>1</sub>= Quality Service Delivery

y<sub>2</sub>= Employees' Commitment

y<sub>3</sub>= Transparency

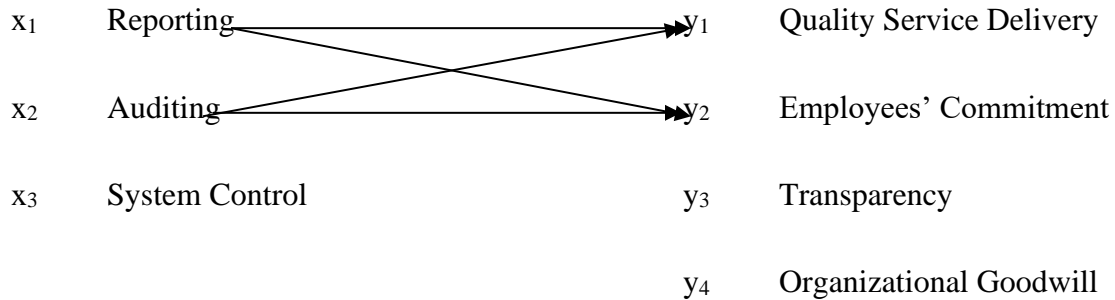
y<sub>4</sub>= Goodwill

**Independent**

**Dependent**

**Whistle blowing**

**Organizational Performance**



**1.10 Outline of chapters**

This research work is divided into *FIVE* chapters and these are explained as follows:

**Chapter one:** This chapter presents the introduction to the work with details in areas like the background of the study, the statements of the research problem, the aim and objectives of the study, the research questions, research hypotheses; the significance of the study, the scope of the study, the limitations of the study, the outline of chapters, Operationalization and definition of terms.

**Chapter two:** This chapter presents the literature review relevant to this study. Included in the chapter were introduction, theoretical frame work, conceptual frame work, empirical frame work, conclusion and gaps in literature.

**Chapter three:** This chapter presents the step by step processes of this study. This Included: the chapter introduction, the research methods, research design, population of the study, sample size

determination, sample technique and procedure, sample frame, sources of data and procedure for data collection, research instrument and design, validity of research instrument and reliability of research instrument.

**Chapter four:** This chapter presents the research findings of the study. Included in the chapter were introduction, data presentation, analysis and interpretation of results, and test of hypotheses.

**Chapter five:** This final chapter of this study presents insights, contributions, and recommendations for future research arising from this study. This includes summary of work, summary of research findings (theoretical and empirical findings), conclusion, recommendations, and contributions to knowledge, limitations and suggestions for further research.

### **1.11 Definition of Terms**

**Whistle blowing:** It is the act of revealing the wrong doings in a formal setting to a party or person to take action against it.

**Organization:** Organization is described as a group or arrangement of something or people of a related or single purpose to achieve.

**Performance:** This connotes the activities of an individual or individuals and corporate or informal organization of a given set.

**Public Sector:** Public sector organizations refer to organizations and institutions aimed at providing services needed by citizens in societies, most often governmental and public administration organizations.

**Commitment:** This indicates the level at which an individual or group of individual chose to perform an activity or duty thoroughly.

**Goodwill:** Goodwill is described as the established reputation of a business regarded as a quantifiable asset and calculated as part of its value when it is sold.

**Perspective:** This is described as a notion derived by an individual or group of individual about an object or a subject matter.

**Reporting:** Reporting is described as the presentation of account or statement analyzing in detail an event, situation, or the like, usually as the result of observation, enquiry, etc.

**Auditing:** This is an official examination and verification of accounts and records of financial records especially when a differential case is observed.

**Transparency:** This is the act of making open the activities of an individual of an organization to the interested persons or stakeholders for fair hearing and observation.

## CHAPTER TWO

### LITERATURE REVIEW

#### 2.1 Introduction

This chapter was partitioned into the following sections which are; conceptual, theoretical; empirical and gaps in literature. The first segment discussed the review of literature from numerous authors and scholars in the field of ethics, and whistle blowing in particular. Furthermore, the second part discussed various related theories and emphasized the adopted one. Also, the empirical part reviewed numerous research studies done in this field and the gaps in literature was identified and discussed.

#### 2.2 Conceptual Review

##### 2.2.1 Whistle blowing as defined

In literature, there has not been a general consensus on the definition for whistle blowing. Hence, giving opportunities for number of authors and scholars to give fitting descriptions to the term whistle blowing as according to their understanding, immediate event; and regional concept among other factors.

Hence, the term “whistle blowing” or the act to “whistle blow” has its origin back to blowing the whistle in order to stop an act that is seen not to be acceptable in the community or course of the game (Dasgupta & Kesharwani, 2010; Hoffman & McNulty, 2010) and this was first contextualised into research term by a United State Civic Activist Ralph Nader in the early 1970’s in order to change the notion of using some impolite words, such as *snitch* and *gossip* (Nader, Petkas, & Blackwell, 1972) as cited in Taiwo (2015).

Putting it into context, Near and Miceli (1985, 1992) views, whistle blowing as the revelation by former or current employee of immoral and or illegal practices under the watch of their employers to a person or group of persons that may take corrective actions to stop the wrong doing. In the same context, Uys (2000) upholds that whistle blowing is the disclosure of identified wrongdoing in an organisation, to bodies that are in a position to take action. However, the aforementioned definitions only consider the internal effects of whistle blowing as contrary to Jubb’s (1999) which

emphasizes the external reporting mechanism to be effective as they do not perceive external whistle blowing as infringing the firm's confidence. In the same vein, Bowden and Smythe (2009) define "whistle blowing as the exposure, by people within or from outside an organization that is against the public interest and that are not otherwise available".

Conversely, Gokce (2013) asserted that whistle-blowers are those who echo wrongdoings, malpractice, or corruption in any private or public organisation or society by either a current or former employee. A whistle-blower believes either that he/she has been ordered to perform some act which is against his/her moral dignity (Miceli et al., 1991) or he/she has obtained knowledge that the institution is engaged in activities that are causing unnecessary harm to third parties or violate human rights (Dawson, 2000; Elliston, 1982; Near et al., 2004; Vinten, 1996).

Hence, after various views of what whistle blowing is considering different ideologies, this study agreed that whistle blowing is an act of disclosing wrongdoing in an organization by the players in the organization either through a current or former employees to the relevant, interested and concerned authorities and stakeholders via the internally designed channel of reporting, externally established bodies to fight wrongdoings and misconduct or the media.

### **2.2.2 Overview of Whistle blowing Policy in Nigeria**

Referring to some of the recent events of disclosure of wrongdoing to the public through the act of whistle blowing, was the case of the sitting Governor of the Central Bank of Nigeria, Mallam Sanusi Lamido Sanusi through the media disclosed (whistle blows) to the public about the non remittance of \$20bn (Twenty Billion U. S. Dollars) as equivalent to (3.25 trillion Naira) from the Nigeria excess crude account under his watch in 2014. This was perceived by the sitting administration under the current administration as insubordination and disloyalty thereby the CBN Governor was relieved of his duty.

Similarly, in another election scandal during the electioneering period in 2014 in a southern part of Nigeria (Ekiti State) involving the current sitting Governor, Mr. Ayodele Fayose, the former State Minister for Defence, Mr. Musiliu Obanikoro, Mr. Chris Uba, Mr. Iyiola Omisore, Mr. Jelili Adesiyun, the then Minister for Police Affairs, another person identified as Honourable Abdulkareem, a Nigerian Army senior officer, Brigadier General Aliyu Momoh and a protocol

officer attached to the Army General. Captain Sagir Koli. The protocol officer revealed the hidden wrongdoing that led to the rigging of the state election by recording electronically their conversation, and was subsequently haunted by the sitting government, detaining his underage brother for days (Sahara Reporters, 2015).

However, the Captain's case is the only case of whistle blowing among others that have been vindicated against retaliation and compensated afterwards in the Nigeria Public Sector. Thus, it is essential for the government of Nigeria to emulate other civilized countries in enacting a law guiding a whistle blower from retaliation. Besides, in some advanced countries such as the United States that has laws guiding retaliation against any public official who whistle blows. Also 2003, Australia passed a law which covers any individual who perceives any wrongdoing in the public sector to whistle blow. Hence, legal protections has been created in these states for whistle blowing in order to encourage the act of disclosing wrongdoings in the public sector and in turns helps organisation perform to standard.

For instance, in Nigeria, the CBN in 24<sup>th</sup> October, 2014 passed a guideline to the operating banks and other financial institution advising them to incorporate whistle blowing policy in their operations so as to improve quality of financial reporting (Erin, et al., 2016). The Federal Government through the office of the Finance Minister announce the movement to stop irregularities, misconduct and mismanagement of public funds and properties by introducing a commission percent between 2.5% and 5% to whosoever that blow the whistle of a misconduct either by former public or current serving officers. While the concept still awaits the legislative process at the National Assemblies, this has breed so much uproar in the public has less than two months of its introduction, number of anonymous whistle blower started acting and reacting with their whistle. The former Group Managing Director of NNPC Mr Andrew Yakub's property located in a slum in Kaduna State was invaded by the EFCC through a reliable source and about US\$7.8million and £75,000 cash were recovered (Sahara Reporter, 2015).

Since misconduct is not limited to direct embezzlement of the nation's resource (Fund). Other means such as holding or keeping the public properties in personal possession unlawfully is also a criminal act against the public law. Hence, more revelation came out during this short period after the announcement of the incentives such as the one of the former Comptroller General of

Custom, Mr. Abdullahi Dikko Inde in which about 27 exotic cars was discovered in one of his farms in Kaduna State. Also, in the education sector (Tertiary in particular), according to an online TV agency, Channels TV online in 22<sup>nd</sup> February, 2017 reported that the wife of the current Vice Chancellor of the University of Ilorin (Prof. Ambali's wife) was unlawfully promoted. The factional chairman of Association of Senior Staff of Universities "ASSU", Unilorin Chapter whistle blow this inappropriation and called on the relevant bodies for investigation (Channels television online, 2016). Consequently, the two whistle blowers were suspended by the University Authority for insubordination (i.e. Kayode Afolayan and Dr. Solomon Oyelekan who are factional Chairman and Secretary to ASSU "victim of whistle blowing"). It is not limited to Academics but also extended to business. On the 26<sup>th</sup> February, 2017, the Standard Organization of Nigeria with the help of the Nigerian Police Force busted about twenty containers of sub-standard tyres in Lagos state belonging to two Chinese with the aid of an intelligence tip from a whistle blower.

### **2.2.3 Types of Whistle blowing**

Near and Miceli (1996, 2008) conceived two types of whistle blowing as; Internal and External. Internal act of whistle blowing being the act of reporting observed lapses of wrongdoing in an operation to persons or group of persons within the same system for remedial actions. While, external whistle blowing refers to reporting an internal misconducts engaged in within an organisation to external bodies such as the government, regulatory bodies (such as the EFCC, ICPC, CBN, NAFDAC, NDLEA, NUC, NCC in the case of Nigeria) or the media for corrective actions that concerns the interest of the company and/or the public at large. In the same vein, Vickers (1996) illustrates that two types of whistle blowing exists and these are explained as "a watchdog" and "a protest whistle blowing". Watchdog whistle blowing involves the disclosure of avoidable illegal doings or dealings in an organisation which is capable of posing threats to lives and loss of funds through financial malpractices.

In the contrary, Vickers also explained that "*the Protest whistle blowing*" entails when an individual (usually employee) uses his/her vast experience in the field or organisation to engage in debate on issues that concerns the interest of the populace seldom using his/her work experience or position in the business to tool shed more light on issues that concerns the public interest. In her

summary, the both are considered to be serving the public interest but obviously the “watchdog” is preferable giving its ability to turn away potential disasters.

Consequently, In practice, Moberly (2006) sees internal whistle blowing as the type of whistle blowing that is mostly preferred by organisations as it gives room for corrections and amendment before involving the public, stating that the Sarbanes-Oxey Act of 2002 cheers internal whistle blowing and instructed companies to develop internal anonymous mechanism to accommodate it. On the contrary, Park and Blenkinsopp (2009) explain that disclosure of organisational wrongdoings to an outside is seen as a breach of obligations to the organisation and a breach of written or spoken agreement between the parties (Zhang, Chiu & Wei, 2009).

In Park, Blenkinsopp, Oktem and Omurgonulsen (2008) view, three components of whistle blowing were posited. Formally or Informally: A whistle blower may decide to make his/her revelation official by reporting to the regulatory bodies or the government. While, informal whistle blowing is regarded as the informal disclosure of misconduct in an organisation to the public through an external means, usually the media. Secondly, Internally, or Externally: In the instance of the internal whistle blower, the action to expose a wrong doing tends to be disclosed inside of the organisation circle (i.e. through the internally designed mechanism). On the other hand, when a wrong doing of an organisation is disclosed to either the regulatory bodies or the masses through the media due to lack of trust and confidence in the internal control system (Dehn, 2001; Dworkin & Baucus, 1998) then it is termed as external action. Lastly, is identified or Anonymous: Identified whistle blower are people who disclose the wrong doing in an organisation through formal, informal, internal or external means and not acting in anonymous. While the anonymous whistle blower are the ones who disclose the organisation wrong doing in hidden (i.e. by not disclosing their identity maybe due to security reasons).

#### **2.2.4 Consequences of Whistle blowing**

Effects of whistle blowing on employees vary from country to country (Park, et al., 2008). This correlates with Ab-Ghani, Galbreath and Evans (2011) work, asserting that employees in the United States of America (Meng & Fook, 2011) and the United Kingdom are braver in revealing wrongdoing in an organisation than their counterparts. It also varies across organisation to

organisation, (Nayir & Herzig, 2012) and culture to culture. Hence, Retaliation, loss of funds, loss of jobs to employee, loss of revenue by government and loss of social benefits to the masses.

According to Gundlach, Douglas, and Martinko's (2003) assertion, retaliation plays significant role in the whistle-blowing process, an employee may decide to disclose a wrongdoing internally (Lewis, 2011) if he/she feels the system can make appropriate corrections. However, disclosure of wrongdoing can also be done externally if the system is not trusted by the whistle blower (Dehn, 2001; Dworkin & Baucus, 1998) as either ways still have their respective effects on the image of the firm (Berry, 2004; Gokce, 2013; Laczniak & Murphy, 1991) and at the bring an end to the organisation (Rufus, 2004). Also, this could cause the government to lose taxes (Onakoya & Moses, 2016) and levies because, it can cause organisation to collapse (Laczniak & Murphy, 1991) to such fraudulent act if proper measure is not taken.

Like in the case of the former Governor of the Central Bank of Nigeria, Sanusi Lamido Sanusi; He was relieved of his position for insubordination by the presidency in 2014. Also the case of Muniyakei who reported Goldenberg scandal and testified against the company in the commission, he was then dismissed on the basis of Official Secrets Act (2003) in Kenya (Mawanga, 2014). In addition, the Nigerian Army Officer, Captain Sagir Koli, who immediately flee the country for safety after whistle blowing the Ekiti Election scandal in 2014, this is also similar to the scenario of a Journalist in Kenya, John Githongo who had already flee the country before whistle blowing against top Kenya officials associated with the Series for Alternative Research in East Africa (SAREAT) because the Witness Protection Act (2006) of Kenya is silent about the retaliation on whistle blower (Mawanga, 2014).

### **2.2.5 Essentials of Whistle blowing**

Barnett (1992) argued that research suggests several circumstances that are essential if whistle blowing is to be well handled and remedied.

Firstly, employees should be educated on ways to report any ethical concern issue internally through a designed means. As studies in the public sector have indicated the relationship between employees reporting any wrongdoings or ethical if they have prior knowledge of such internal control system (Miceli & Near, 1985).

Secondly, the employees must have confidence in the system, (Miceli & Near, 1988) asserted that employees reports wrongdoings internally at first before taking it to the external level when they perceive the concerned organisation is not taking the issue seriously. Furthermore, the employees must be assured of their safety against possible fight back or retaliation after reporting the wrong doings internally. As researches have claimed that employees decide to (Near & Jensen, 1983) whistle blow externally when they feel the system is not strong enough to protect them from retaliation.

### **2.2.6 Determinants of Whistle blowing Policy in Nigeria**

Culture is part of man and man is part of culture. Generally, there are number of cultural backgrounds which are spectacular to various regions and location. Most times, religious belief and political ideologies are embedded in what sums up to make a human being. Vogel (1992) claims culture differences among countries leads to a variation in perception of ethics, morals, justice; loyalty, right and wrong. These, in turn, influence their acceptance or rejection towards the whistle-blowing practices.

According Hofstede (1991) culture generally is characterized by: (a) a high power distance; (b) moderate collectivist values; (c) high uncertainty avoidance; and (d) a relative balance between masculine and feminine values, with a slight predominance of the latter. Nigeria is not an exception as it is majorly dominated by two religions which are Islam and Christianity among others, and with a dominance of three major ethnic groups as Hausa, Igbo and Yoruba, with numerous minority groups. However, these religious and ethnic groups usually play a huge influence on the political ideology and belief of these ethnic groups.

Hence, whistle blowing as a formal policy in Nigeria in curbing wrongdoings and mismanagement was firstly introduced by the Central Bank of Nigeria to all commercial banks in Nigeria in 2014. However, since the introduction of whistle blowing act by the Federal Government of Nigeria in 2016, number of factors has come into play such as culture, ethic, religion and political ideology. Sampaio and Sobral, (2013) in their study asserted that not only that cultural elements do influence what people think about whistle blowing but also that this specific judgment is relevant enough to sway which elements they consider relevant to the decision whether to speak out or not and sometimes religious judgment appears to be one major factor too (Abd-Samad & Khalid, 2015).

Hence, the study identified that whistle blowing is been faced with the above factors as they play significant role in the sustenance and viability of the policy to stay in Nigeria.

### **2.2.7 Whistle blowing and Organizational Performance**

Whistle blowing of any form in an organization, whether formal or informal (Gökçe, 2013a) privately or publicly owned institution has a propensity of harming the overall image of the organization (Berry, 2004; Park & Blenkinsopp, 2009) and by so doing affect its goodwill over time as the stakeholders and/or shareholders lose their respect for the organization (Bowen, Call & Rajgopal, 2010; Erin et al., 2016). However, in order to save the name of the organization from being dragged in the mud, Chung, Monroe, and Thorne, (2004) asserted that internal whistle blowing should be preferable to a reputable organization by putting internal mechanisms in place with the organization (Brennan & Kelly, 2007; Curtis, 2006) in order not to lose its public image and goodwill (Callahan & Dworkin, 2000; Institute of Internal Auditors, 2013).

Public service organizations are often referred to as government institution or formal body in which the social amenities and other general benefit of the citizens are served. However, when the primary aim of the public is then jeopardise by unfaithful individual, (Near, Rehg, Van Scotter & Miceli, 2004; Sampaio & Sobral, 2013) the need to whistle blow the wrong doing arises. Therefore, aftermath of the corruption and wrongdoing saga of any reputable organization (Alleyne, Hudaib & Pike, 2013) whether public or private (Sule, 2007) usually have a significant negative effect on the financial performance and transparency (Erin, Ogundele & Ogundele, 2016; Taiwo, 2015) of the organization as stakeholders and/or shareholder would be greatly (Miceli, Near, Rehg & Van Scotter, 2012) demoralized and lose confidence in investing their resources in the organization.

Empirical findings have revealed that retaliation against whistle blowers has been probed by academia over the years. Academic researchers and scholars (such as; Bjørkelo, Ryberg, Matthiesen & Einarsen, 2008; Mawanga, 2014; Rehg, Miceli, Near & Van Scotter, 2004) adopting various context in describing it as related to culture (Miceli, Near, Rehg & Van Scotter, 2012; Nayir & Herzig 2012; Sampaio & Sobral, 2013; Skivenes & Trygstad, 2010) management hierarchy or power distance between the whistle blower (Near & Miceli, 1996; Rehg, Miceli, Near & Van Scotter, 2008) and sometimes on religious ground (Abd-Samad & Khalid, 2015).

Whistle blowing, whether internally or externally, (Gökçe, 2013; Park et al., 2008) anonymously or identified have similar or close effect on the organization in question, hence should be treated with utmost importance at any given point in time. In the event of whistle blowing, often times employee who expose the wrongdoing either internally or externally are mostly exposed to retaliation, (Liyanarachchi & Newdick, 2009) reprisal and sometimes loss of jobs (Rehg, Scotter & Miceli, 2004) like in the case of the Former Nigerian Central Bank Governor, Mallam Sanusi Lamido Sanusi. This by implication usually affects the commitment of employees on whether to stay loyal and committed to the organization or not (Dyrud, 2017; Mafunisa, 2008; Fitriyah & Nagara, 2017).

However, this greatly affects the whistle blower if he/she is a current or existing staff of the organization in question. This tend to pose so much threat to the affairs of the employee as he/she may be seen as been a traitor or back stabber (Onakoya & Moses, 2016; Rehg, Miceli, Near & Van Scotter, 2004) and may face retaliation and ill favour from the organization and co-workers (Taiwo, 2015).

### **2.2.8 Brief history of Nigeria Public Service**

The Nigerian civil service consists of employees in Nigerian government agencies other than the military and police. Most employees are career civil servants in the Nigerian ministries, progressing based on qualifications and seniority.

The word civil is derived from an old French word “civil” which means “relating to law” and directly from Latin word “civilis” which means “relating to citizens” while the word service is derived from an old French word “servise” which means “aids”. The Nigerian civil service has its origins in organizations established by the British in colonial times. Nigeria gained full independence in October 1960 under a constitution that provided for a parliamentary government and a substantial measure of self-government for the country’s three regions. Since then, various panels have studied and made recommendations for reforming of the Civil Service, including the Morgan Commission of 1963, the Adebo Commission of 1971 and the Udoji Commission of 1972-74. A major change occurred with the adoption in 1979 of a constitution modelled on that of the United States.

The Dotun Philips panel of 1985 attempted to reform to the Civil Service. The 1988 Civil Service Reorganization Decree promulgated by General Ibrahim Babangida had a major impact on the structure and efficiency of the Civil Service. The later report of the Ayida panel made recommendations to reverse some of the past innovations and to return to the more efficient Civil Service of earlier years. The Civil Service has been undergoing gradual and systematic reforms and restructuring since May 29, 1999 after decades of military rule (Babura, 2003). However, the civil service is still considered stagnant and inefficient, and the attempts made in the past by panels have had little effect (Daily Trust, 2009).

In August 2009 the Head of the Civil Service, Stephen Osagiede Oronsaye, proposed reforms where permanent secretaries and directors would spend a maximum of eight years in office. The reform approved by President Umar Musa Yar'adua, would result in massive retirement of Permanent Secretaries and Directors, many of whom are from the North (Nigerian Tribune, 2009). Stephen Oronsaye has said that his goal is to for the Nigerian Civil Service to be among the best organized and managed in the world (Atiku, 2009). Oronsaye retired in November 2010 at the statutory age of 60 and was succeeded by Oladapo Afolabi (Idonor, & Ovuakporie, 2010).

However, the public service comprises of three stages; which is the federal, state and the local government civil service. Hence, for the purpose of this study, the research focused on the Federal Civil Service which as at 2015 data as pronounced by the Director General of Bureau of Public Civil Service Dr. Joe Abah. This civil service has a formation of the Ministries, Departments and Agencies (MDAs) where responsibilities are shared and allocated to the MDAs according to their purpose of establishment in which each of the MDAs is headed by a Permanent Secretary who reports to a Minister in the Federal Cabinet. These MDAs are; Ministry of Agriculture, Aviation, Defence, Education, Energy, Environment, Federal Capital Territory, Finance, Foreign Affairs, Health, Information, Interior, Justice, Labour and Productivity; Mines and Steel Development, Niger Delta, Petroleum Resources, Power, Science and Technology; Trade and Investment, Transportation, Tourism, Culture and National Orientation, Water Resources, Women Affairs, Works and Youth Development.

## **2.3 Theoretical Review**

### **2.3.1 Theory of Planned Behaviour**

The Theory of Planned Behaviour (TPB) as propounded by Ajzen (1991) is of the assumption the intention of an individual to perform a behavioural act has three types of fundamental philosophy which are self-regulatory and these are; firstly, *attitude* towards to behaviour which is often determined by the certainty about the consequences of that said behaviour, secondly, *a subjective norm* about the behaviour which is habitually determined by the normative beliefs and lastly, the *perceived behavioural control* which is quite determined by the confidence that resources and opportunities are available to carry out the behaviour.

In summary, the relationship of the above assumptions of TPB in correlation to whistle blowing is that; first, the *attitude* of the person to whistle blow is well determined by the level of assurance about the end result of the wrongdoings existing in an organisation which is likely to cause damages to health and/or loss of wealth. The whistle blower's concern is majorly posed towards the well being of the affected organisation and the community at large. Also, the second philosophy holds that the *subjective norm* is largely determined by the belief of direction which coordinates the intention of the whistle blower and lastly, the perceived behavioural control which is often determined by confidence the whistle blower has in the resources and opportunities available to whistle blow a wrong doing in an organisation.

Hence, it is upon this theory that this present study hinges as this particular theory corroborates with the hypotheses. Therefore, TPB has been proven by researchers in whistle blowing attitude; (Ab-Ghani, Galbreath & Evans, 2011; Alleyne, et al., 2013; Onakoya & Moses, 2016; Park & Blenkinsopp 2009) to be an effective tool in analysing the relationship between behavioural attitudes and intentions of individual (Park & Blenkinsopp, 2009).

### **2.3.2 Model of Moral Intensity**

Model of Moral Intensity as propounded by Jones (1991) is of the belief that moral issue subsist when one's actions may cause damage to another person's cause. He then further elucidate on moral intensity as an ethical decision which is legal and morally acceptable identifying that ethics and moral are interwoven and interchangeably. In furtherance, Jones argued that there are five

elements of moral intensity that are expected to have cooperative effects at some decision making level of human's life. Hence, the five components are listed as follows; firstly, the type of goodness or wrongdoings involved in the decision to be made. Secondly, considering how important and vital the decision to be made is. Additionally, the tendency of the effect of the decision (i.e. Whistle blowing) on the concerned parties must come to play. Still, the extent to which the morally intensified person influences on the event to be decided is an important factor to be considered too. Lastly, the availability of alternative should the decision leads to an unfavourably result such as retaliation.

Hence, the above explains how Moral intensity comes to play when an individual feels the moral justification to reveal or let out the wrongdoings in the organisation in which the person works. Again, it explains the factors that must come to play before an individual can decide to let the wrongdoings out by considering the aforementioned elements as they are the guiding principles for a potential whistle blower or an individual who is faced with a moral issue. This can be supported empirically with the work of Sharif (2015) where she adopted the Model of Moral Intensity to justify her findings that moral intensity significantly moderated the positive relationship between injunctive norm and whistle blowing intention and descriptive norm and whistle blowing intention. Conclusively, Moral intensity however has no direct impact on the intention of an individual to whistle blow.

### **2.3.3 Theory of Justice**

In 1971, John Rawl propounded the Theory of Justice to explain how justice should be made by distributing the social responsibility justly. The primary objective of this theory is to present a conception of justice which depicts a high level of universally acknowledged abstraction with the familiar theory of the social contract as asserted in Locke, Rousseau, and Kant." In order to do this we are not to think of the original contract as one to enter a particular society or to set up a particular form of government. Rather, the guiding idea is that the principles of justice for the basic structure of society are the object of the original agreement. They are the principles that free and rational persons concerned to further their own interests would accept in an initial position of equality as defining the fundamental terms of their association. These principles are to regulate all further agreements; they specify the kinds of social cooperation that can be entered into and the forms of

government that can be established. This way of regarding the principles of justice, I shall call justice as fairness.

Thus we are to imagine that those who engage in social cooperation choose together, in one joint act, the principles which are to assign basic rights and duties and to determine the division of social benefits. Men are to decide in advance how they are to regulate their claims against one another and what is to be the foundation charter of their society. Just as each person must decide by rational reflection what constitutes his good, that is, the system of ends which it is rational for him to pursue, so a group of persons must decide once and for all what is to count among them as just and unjust. The choice which rational men would make in this hypothetical situation of equal liberty, assuming for the present that this choice problem has a solution, determines the principles of justice. However, Justice Theory rests on two principles and these are; Firstly, each person is to have an equal right to the most extensive basic liberty compatible with similar liberty for others. Secondly, social and economic inequalities are to be arranged so that they are both (a) reasonably expected to be to everyone's advantage, and (b) attached to positions and offices open to all.

#### **2.3.4 Stakeholders' Theory**

The stakeholder theory was originally propounded by Freeman (1984) who was said to be first described as one of the relevant theory for the study of public sector. It however asserted that the management or managers must satisfy a variety of constituents (i.e. the stakeholders, who are; employee, customers, suppliers, banks and the general public at large) who are concerned and entitled to the organization's outcome or performance. This theory attempts to identify numerous factions within the society to whom an organization may have responsibilities. Development on stakeholder theory that exemplify research and theorizing in this area includes; Donaldson and Preston (1995) Mitchell, Agle and Wood (1997) and Philips (2003).

#### **2.3.5 Theory of Mind and Perspective-Taking**

Theory of Mind and Perspective Taking is divided into five levels of understanding of informational states which must be mastered if a person is to learn to take the perspective of another (Howlin, Baron-Cohen & Hadwin, 1999). These levels and the scenarios used to establish the appropriate performances are described below. Level one involves simple visual perspective-taking, and concerns the fact that different people can see different things differently in different

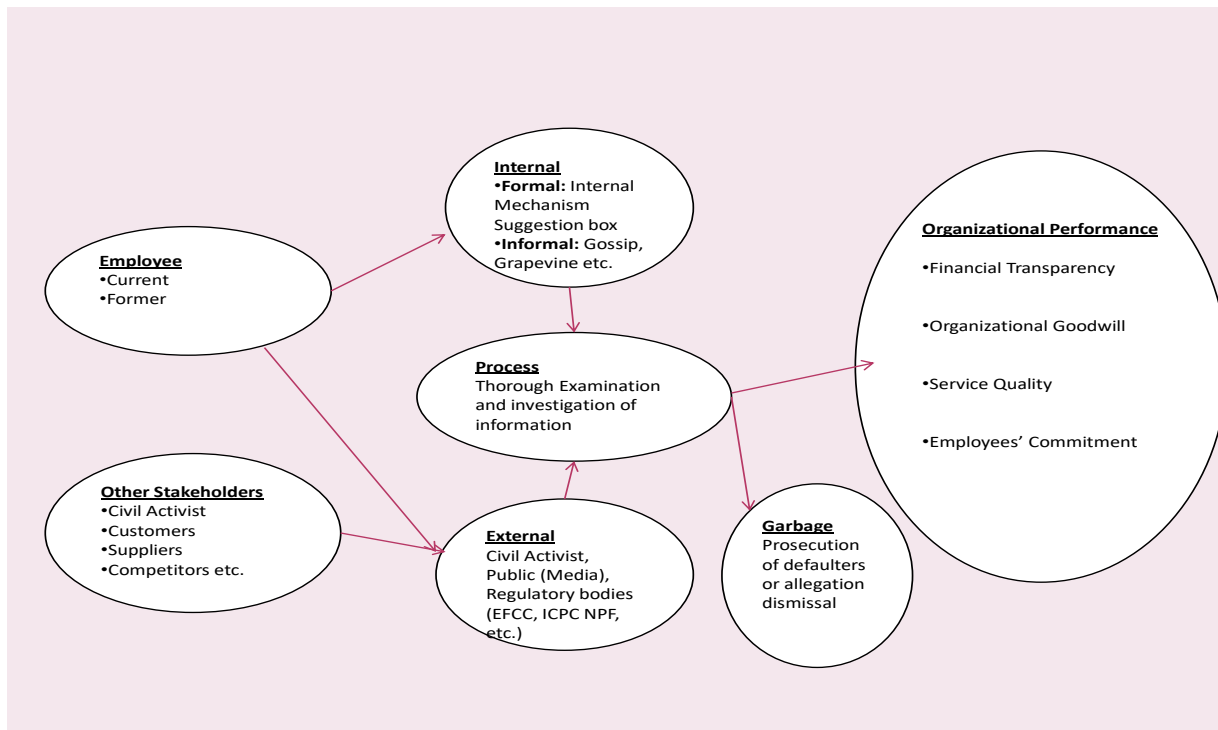
ways and manners depending on their reasoning level. Also, level two is referred to as complex visual perspective-taking, and it is concerned with the ability to know that people can see the same things differently.

At Level three, visual features are believed to play a less salient role in perspective-taking, and individuals at this level come to understand the principle that seeing leads to knowing. The fourth level of understanding informational states involves true beliefs and predicting actions on the basis of a person's knowledge. The fifth and most complex level of knowledge of informational states from a TOM perspective involves the understanding of false belief and predicting actions on the basis of beliefs that are false rather than true. Hence, it can be deduced that TOM approach to perceiving information increases the level of understanding of persons (employees in this case) and therefore relates to how they make out belief, whether true or false of a matter.

## **2.4 Researcher's Stand Point**

After thorough review of the above mentioned theories, the researcher's stand of their respective views is that Theory of Planned Behaviour best suit the philosophy of this study. The theory explains that the act to whistle blow largely rest on the attitude, subjective norm and perceived behavioural control of the whistle blower. Hence, this elaborates that for an individual to whistle blow, the above mention factors must be present. In furtherance, Jone (1991) argued that there are five elements of moral intensity that are expected to have cooperative effects at some decision making level of human's life, and these are; type of goodness or wrongdoings involved in the decision to be made. Secondly, considering how important and vital the decision to be made is. Additionally, the tendency of the effect of the decision (i.e. Whistle blowing) on the concerned parties must come to play. Still, the extent to which the morally intensified person influences on the event to be decided is an important factor to be considered too. Lastly, the availability of alternative should the decision leads to an unfavourably result such as retaliation.

Taking into consideration the two arguments, the researcher's hinges this study on the theory of Planned behaviour as it best correlates with the study, looking at the attitude, subjective norm such as the act to maintain patriotism and perceived behavioural control not to involve in any wrongdoing of any nature that will eventually affects the well being of concerned bodies.



Source: Researcher's Model, 2017

**Figure 2.1 Model of Whistle blowing effects on Organizational Performance**

The above framework illustrates how whistle blowing affects organizational performance and other players and key drivers of the concept are put in plain words. The framework depicts that whistle blowing as an action is prompted by an act of discovering and disclosing of wrongdoings in an organization (Keil, Tiwana, Sainsbury & Sneha, 2010; Loyens, 2013; Near & Miceli, 1985). This act of whistle blowing can then be carried out by two set of groups which are; the employees (Miceli & Near, 2005) through internal mechanism (Brennan & Kelly, 2007; Sarbanes & Oxley, 2002) and sometimes other stakeholders such as civil activist and concerned regulatory bodies (i.e. EFCC, the Police etc.). Employees in the sense that whistle blowing can be carried out by either an existing or current employee of the organization and/or a former employee who has information about the process or operation of the organization and these people are regarded as the best means of getting tips on whistle blowing (Sampaio & Sobral, 2013).

On the other hand, other stakeholders as described in the above diagram are categorized as the civil activist, the police and other corruption fighting agencies (EFCC, ICPC etc.) which are either directly or indirectly affected by the decision of the organization. These stakeholders sometimes

get information from the internal staff of the organization involved as they are usually faced with few intimidation, job threats and retaliation from superior officers of the organization or influential victims of whistle blowing. This aligns with the assumptions of stakeholders' theory by Freeman (1984).

Furthermore, the internal and external sections explain how whistle blowing gets blown out to notice. Hence, there are usually internal ways of disclosing an act of wrongdoing in an organization without letting it out of the walls of the organization and these are often done (Curtis, 2006; Jang, 2014; Young, 2011) through provided internal mechanisms such as suggestions box and compliant medium. Consequently, information is sometimes gotten through gossip and grapevine sharing of information. On the contrary, external means involve reporting of wrongdoing through civil activist, media and regulatory bodies (such as the police, EFCC, ICPC etc.).

However, an employee might have tried using the internal means of reporting, thereby failing in the attempt perhaps due to existence of corrupt system or negligence in handling information that concerns the organization. This circumstance as actually made the stages to be interwoven as information may originate from an internal person (employees) and passed to the external means perhaps due to job threat or fear of retaliation from superior officers or victimization faced by the whistle blower from fellow employees (Bowen et al., 2010; Mawanga, 2014; Shawver, 2011).

The process stage is where information gathered are processed usually through series of sessions in the court of law which leads to the final stage which discuss whether or not the disclosure is worthwhile or not. If found accurate will at the end affects the organization in numbers of ways such as performance (Taiwo, 2015) and by implication have an influence on the organization performance (Callahan & Dworkin, 2000; Gökçe, 2013a; IIA, 2013; Taiwo, 2015).

## **2.5 Empirical Review**

Studies on whistle blowing has been widely researched with different authors coming with their opinion as regards and affected by some determining factors such as cultural difference, geographic placement, religious belief (Abd-Samad & Khalid, 2015), political ideology (Brevini, 2017; Butlery, Serraz & Spagnolox, 2017) exposure, major incentives (MacDougali, 2016) and

organizational performance and setting (Erin et al., 2016; Onakoya & Moses, 2016; Shahid, 2015; Taiwo, 2015).

Some of these author looked at whistle blowing from the perspective of employees by considering their intentions (Sharif, 2015; Shawver, 2011) moral intensity and justification (Dorasamy, 2013) and likelihood to reprisal and retaliation. Also, Chassang and Padrffo (2016) asserted that even if hard evidence is unavailable and monitors have heterogeneous incentives to MIS report, it is possible to establish robust bound on equilibrium corruption using one verified report and that retaliation is likely (Lim, Zhang, Hussaian & Ho, 2017; Zakaria, 2015).

Employees do not just whistle blow without identifying a major misappropriation financial or operational mismanagement that has a direct or indirect effect on the organization and its stakeholders (Perretta, 2014; Seckin & Karasoy, 2012; Taiwo, 2015). Employees can whistle blowing on numbers of grounds such as motivation through financial incentive (Butlery, et al., 2017) and some other determinant such as moral justification and patriotism to ones organization or country. Fagbemi (2107) in a study seeking to examine whistle blowing intention: evidence from future accountants in universities in Kwara State. It was asserted that that moral obligation and societal law have significant relationship with the probability of blowing the whistle by the whistle blower. Ab-Ghani et al. (2011) asserted that ethical reason plays a mediating role in the relationship between work experience of employees and the intention to whistle blow.

This also aligns with Fitriyah and Nagara (2017) assertion that the professionalism on the dimension of adherence to professional ethics has significantly positive effect on the intentions of whistle blowing. Also, the professionalism on the dimension of commitment to professionalism through certification has no significant effect on the intention of whistle blowing. Ahmah, Ismail, Azmi and Zakaria (2014) argued that there is no significant difference in ethicality of the behaviour of the whistle blowing and the intention to whistle blow and this was supported by Mustapha and Siaw (2012) where they stated that the seriousness of the unethical act has strong relationship with the probability that accountants will whistle blow in Malaysia. Intention to whistle blow differently and stated that intention to blow the whistle is not only affected by moral justification and willingness of the whistle blower but by the employee's attitude, subjective norm and perceived

behavioural control were significant to intention to whistle blow (Park & Blenkinsopp, 2009; Vadera, Aguilera & Caza, 2009).

The intention to whistle blow as viewed by Gokce (2013a, 2013b, 2013c) is that the intention to whistle blow depends on choice of employees as their value and they prefer to disclose the wrongdoing externally due to fear of retaliation from superior officers and powerful government officials, while Jang (2014) argued that external whistle blowing is usually harmful to the organization therefore should not be encouraged. Allyn et al. (2013) proposed a model which positively influenced the propensity to blow the whistle and the moral, organizational and social commitment for protecting public interest. Felli, Hortala and Vallve (2016) viewed whistle blowing from the initiation of the act and asserted that allowing supervisors to blow the whistle introduces the opportunity for the supervisor to blackmail superior.

Also, Schikora (2011) asserted that simple arguments about structures within the self interested model of payoff maximizing. Ayagre and Aidoo-Buameh (2014) sees whistle blowing from the perspective that whistle blowing have not been as effective as desired, particularly as an implemented systems have minimal or no effect and reward systems intended to motivate whistle blowing. The probability to become a whistle blower strongly depends on how the potential informant is affected by the fraud: potential informants who are negatively affected are more likely to blow the whistle than non-affected or positively affected informant (Ukikal, 2014). Harsanti, Ghozali and Chariri (2016) asserted that auditors' attitude to whistle blow is usually in conformity with their subjective norms, and perceived behavioural control positively influence whistle blowing intention and are also inspired by their desire to serve diligently (Ahmad, Ismail, Azmi & AZakaria, 2014; Arora, 2014; Sharif, 2015).

Experimenting whistle blowing from the legal point of view, Menk and Fook (2011) therefore analyzed how Anglo Saxon countries such as England, U.S.A. and Malaysia are providing legal protection for whistle blowers in order to encourage the act. Andonie (2017) also supports this assertion that global push towards increased compliance is a worthy one.. Sule (2007) analyzed whistle blowing from the Nigerian law perspective and stated that the culture of raising concern against wrongdoing is now becoming an international phenomenon and the brief analysis of the causes of the few disasters mentioned pointed to be incontrovertible fact that whistle blowers are

very important public spirited individuals striving towards building a healthy and ethical culture in the society.

This is also supported with the findings of Michael and Ting (2008) which asserts that the benefit of whistle blowing protections depends on the preferences of the management or government in this case and it is unambiguously beneficial. This may enforce trust and collusion by providing a tool for cartelist to punish each other (Apesteguia, Dufwenberg & Sulten, 2003; Hashim, 2013). Lubisi and Bezuidenhout (2016) revealed the Acts of South Africa false claim act and relate with that of USA and the United Kingdom and found that the fraud disclosure Acts is important to the sustenance of whistle blowing. On the contrary, Dorasamy (2012) explained that with the structures and institutions laid down for whistle blowing legislation, it is still inadequate to encourage whistle blowing.

As argued by Ahmad Smith and Ismail (2012) that the likelihood for internal whistle blowing intentions rests significantly on ethical judgment of the whistle blower. This also aligns with Gokce's findings in 2013 which states that the decision to whistle blow internally is largely determined by the blower. Besides, this is due to fear of retaliation (Liyanarachchi & Adler, 2010; Mawanga, 2014). Hence, Bartuli, Djawadi and Fafr (2016) avow that honesty and humility factor scale is a strong predictor for whistle blowing. Kumar also reviewed the retaliation perspective of whistle blowing scenario, and then posits that act of showing truth to power need huge courage and that whistle blowing is a dilemma situation but employee should be true to their own moral code and values.

In 2013, Swiatek-Barylska views the act to whistle as attached to attitude and loyalty of whistle blower and these differs from countries to countries as there those not exists a special law to protect a whistle blower. Since there is no law to protect such person from retaliation, then it rest solely on the employee's willingness not to let evil prevail by revealing the wrongdoing (Brennan et al., 2007; Mustapha & Siaw, 2012). While Miceli et al. (2012) argued that wrongdoing generally was associated with lower perceived organizational support and lower perceived channel justice in an organization.

Faunce (2004) posits that one reason for the paradoxical position of the healthcare sector to blow the whistle is lack of jurisprudential foundation and further discussed that the lack of this bioethical

and jurisprudential substrate has contributed to a situation where healthcare whistle blowing suffers in terms of institutional support due to its lack of academic legitimacy.

Sampaio and Sobral (2013) viewed the act of whistle blowing from the cultural perspective and asserted that culture may influence whistle blowing decision and it is thus as important as identifying which factors play a role in the decision to whistle blow a wrongdoing. This is similar to cases of whistle blowing in Nigeria as some religious sect and ethnical group cry foul when their own person is involved. Moreover, Lowry, Rouibah, Moody and Siponen (2012) conducted a cross cultural study and avow that there is huge difference between U.S.A., Middle East and China considering anonymity, risk, and cross cultural factors that determine the use of whistle blowing as a policy. Dundan, Waytz and Yound (2015) further extend the previous argument that not only cultural factors that affects whistle blowing but systematic personal, and situational factors does.

Dyck, Morse and Zingales (2007) analyzed whistle blowing as affecting the organization performance and asserted that monetary incentives for detection of frauds against government influence detection without increasing frivolous suits and thereby affecting the organizational overall performance (Erin et al., 2016; Taiwo, 2015).

## **2.5 Gaps in Literature**

Whistle blowing towards organizational performance is an area that has few researches in West Africa most especially in Nigeria. One study that attempted this research was Taiwo (2015), where it seeks to evaluate the effects of whistle blowing practices on organizational performance in the Nigerian public sector: Empirical facts from selected local government in Lagos & Ogun State, In which a total number of 700 questionnaires were administered by the researcher with the aim of investigating the possible effects of whistle blowing practices on organisational performance in the public sector. the study revealed that there is significant relationship between whistle blowing practices in the public sector, the study further revealed that protection of whistle blower correlates greatly with the performance in the public sector and finally, he also found that there is a huge relationship between disclosure of unethical practices and the performance in the public sector.

However, since the formal introduction of whistle blowing by the Federal Government of Nigeria in the last quarter of 2016, limited studies have been found to have looked into how whistle blowing affects the performance of organizations in the Nigerian Public service which makes this study to want to fill the gap. Conducting this research in an entirely different context in Nigeria and it will contribute immensely to the body of knowledge that exists on whistle blowing and how it affects the performance of organizations in the Nigerian public sector.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.1 Introduction**

This part of the research work discussed extensively some vital parts of the methodology adopted such as; the research philosophy in which the study rest on, the research strategy adopted, the research approach taken in the study, deliberating on the sources in which the data were collected, and the method of data collection. Furthermore, it conversed about the population of the case study and how the sample size was taken. In addition, this chapter discussed the method of analysing the data collected. Finally, it explains the validity of the instrument adopted, reliability level of the work not neglecting the ethical consideration.

#### **3.2 Research Philosophy**

For the purpose of this study, Axiology philosophy was employed as it has to do with human ethics, values and aesthetics. This further explains why human beings act in a particular way or manner, not disregarding factors that determine their behaviour and what effect does it have on the society at large. Hence, amalgamating the Axiology philosophy concept and the topic of this research being “effects of whistle blowing on the performance of the Nigerian Public Service. it was determined that it largely correlates with the ethics, values and aesthetics of whistle blower (or prospective) in the Public Service.

In addition, the researcher realised that the concept of the philosophy adopted (i.e. Axiology) fits better into this research work as this correlate with Heron (1996) stand which he presented a position on values and sees values as the “guiding reason of all human action”. In the same vein, Rest (1986) coined out four components contained in his theory which includes; ethical awareness, ethical reasoning, ethical intention and ethical behaviour and action.

#### **3.3 Research Strategy**

This research work employed the use of survey method which deals with taking part of the entire component for study. Gokce (2013c) also adopted the survey method in his study titled “Prospective Teachers’ Attitudes toward Whistle-Blowing according to type of Intelligence”,

similarly, Brennan, et al., (2007) adopted survey method in their study titled “A study of whistle blowing among trainee auditors”, and Fagbemi (2017) in his study titled whistle blowing intention: Evidence from future Accountants in Universities located in Kwara State, Nigeria. Hence, since the research method has been adopted and used successfully in the past research works mentioned above, it was deemed appropriate for this study.

### **3.4 Research Method**

Given the purpose and nature of this study where the researcher intends gathering information using quantitative method as it deals with primary data and this was gathered with the aid of a close ended questionnaire. Hence, by implication the research adopted the quantitative method. This correlates with the method adopted by Sharif (2015) Taiwo (2015) and Erin et al. (2016) in their studies. Hence, the researcher found it worthwhile to adopt this method.

### **3.5 Research Approach**

This study employed the deductive approach as it aimed at testing the existing phenomenon or theory in the field of study. Hence, for the fact that this has been adopted by Sharif (2015), the author deems it appropriate to be employed for this study so as to test the existing phenomenon.

### **3.6 Sources of Data/Data Collection Method**

The data for this study was collected using quantitative method which is primary in nature. The primary data were firsthand data which were generated during the course of the research work. Conversely, a well structured closed ended questionnaire was adopted and distributed to the targeted respondents within the proposed sample frame of the Nigerian Federal Civil Service. The inspiration for the adoption of questionnaire was drawn from previous studies of Gokce (2013c), Erin et al. (2016) Miceli et al. (2012) Sharif (2015) and Taiwo (2105)

Furthermore, a closed ended questionnaire was adopted using the *Five point Likert scale* in series as SD= Strongly Disagreed, D= Disagreed, N= Neutral, A= Agreed and SA= Strongly Agreed as this would allow consistency and accuracy. Lastly, the questionnaire was divided into two sections as; Section A too care of the demographic questions, Section B looked into considering the level of agreement to the statements that looked into answering the hypotheses set in the research study.

### **3.7 Population of the Study**

Population is referred to as the full set of cases from which a sample size is drawn (Otokiti, 2010). In the same layer, Asika (1991) also described population as a collection of all conceivable elements subject or observation relating to a particular phenomenon of interest to the researcher. It stated further that subject or elements refer to individual items that make up the population. Hence, as disclosed by the Director General of Bureau of Public Civil Service Dr. Joe Abah in 2015, the Nigerian Federal Civil Service has a total number of eighty-nine thousand five hundred and eleven (89,511) staff, all scattered across the thirty-six (36) states and the Federal Capital Territory, Abuja, Nigeria.

### **3.8 Sample Size Determination**

For the purpose of clarity and specification and due to the huge number of the staff of the Nigerian Public Service, the researcher considered selecting a sample size which was determined using the Krejcie, and Morgan's *Table of sample selection* first published in 1970 in their paper titled "*Determining sample size for research activities*", (see appendix C for Krejcie, and Morgan's sample size table). Hence, using the table, a sample size of Three hundred and eighty-four 384 were arrived at and were taken as the sample size for the study. For the reason that this sample size determination has been tested fit by Boachie-Mensah and Issau (2015) in their work "Market Orientation and the Performance of Small and Medium-Sized Manufacturing Enterprises in the Accra Metropolis" and Sorayaei et al. (2013) in their study titled "Study of the relationship between job satisfaction and service quality: a case study in Tejarat Bank in Amol, Iran". Hence, the researcher deems it fit to be adopted as a technique in arriving at the sample size for this study.

### **3.9 Sampling Technique**

For the purpose of this study, the simple random sampling technique of the probability sampling method was adopted as the respondents were the number of the civil servant housed in the Federal Secretariat located on Fate Road, Ilorin, Kwara State. The Federal Secretariat, Ilorin is located in G.R.A., Fate Road, Ilorin and the eight storey building housed number of Ministries, Departments and Agencies of the Federal Government of Nigeria. The simple random sampling techniques adopted gave every item of the population an equal and independent chance of being chosen and

included on the sample list without bias. This study adopted the simple random sampling technique because of its simplicity and adoption by previous researchers in this area of study such as Sharif (2015).

### **3.10 Method of Data Analysis**

The result gotten from the research field work was analyzed using frequency distribution table in displaying the percentages of the demographic data and to show the level of agreement and disagreement to the research statements in the closed ended questionnaire.

In addition, Regression analysis and Pearson Product Moment Correlation analysis method were adopted in testing the effects and relationship of the independent variables (i.e. Whistle blowing) on and between the dependent variables (i.e. Organization's Performance) as provided in the hypotheses stated in previous section. This Regression analysis and Correlation methods have been adopted and tested okay by Mawanga (2014) and Erin et al. (2016) respectively.

### **3.11 Validity of Research Instrument**

Osuola (2001) and Asika (2004) sees validity as the extent to which a measuring instrument achieved its primary purpose which is to authenticate its correctness and validity. However, content validity was adopted in the research work, as this explains the degree to which a test measures a representative sample of subject matter and the behavioural changes under consideration. Hence, the study ensures that all variables were given utmost and fair representation in the questionnaire as they were grouped in different sections for clarity purpose.

### **3.12 Reliability of Research Instrument**

Reliability is referred as the consistency between the independent measurement of the same phenomenon, which implies stability, dependability and predictability of a measuring instrument (Osaeze & Izedonmu, 2000). Hence, for the purpose of this study, the test re-test method was adopted as copies of questionnaire were distributed to the targeted respondents in the sample frame and in a space of time (two weeks precisely), re-administered to the same respondents in order to ascertain the reliability of the instrument. In furtherance, the reliability of the research instrument was further substantiated using Cronbach's Alpha as shown below;

**Table 3.1 Cronbach's Alpha Reliability Table**

S/N	Variable(s)	Number of Items	Cronbach's Alpha
1.	Auditing	4	.880
2.	Reporting	4	.676
3.	Employees' Commitment	4	.880
4.	Service Quality	4	.676
5.	Organizational Goodwill	4	.723
6.	Transparency	4	.715

**Source:** SPSS Computation, 2017

### **3.13 Ethical Consideration**

In this study, the ethics required in conducting a research were firmly held onto and information that was provided by the respondents was treated with utmost confidence. Similarly, respondents did not force opinions but rendered explanation willingly through sensitization of group of respondents. In addition, the identities of the respondents were not disclosed for ethical consideration.

Besides, this research work did not violate any ethical precept of the organization as confidential information were used wisely without disclosing it on any ground, unless with the permission and authorization of the concerned organisation. The information that was gathered were analyzed appropriately without any form of biased and misrepresentation of information. Hence, the data gathered were made available and used only for the purpose of analysing the effects of whistle blowing on organization's reputation in the Nigeria public sector.

## CHAPTER FOUR

### DATA PRESENTATION AND ANALYSIS AND INTERPRETATION OF RESULTS

#### 4.1 Introduction

This chapter addressed the analysis of data gathered for the purpose of the study. Hence, it was divided into the following sections as; presentation of data, data analysis, empirical results and interpretation of results, test of hypotheses and finally discussion of results.

Consequently, the total of 384 questionnaires were distributed among the employees of the Federal civil service housed in the Federal Secretariat, Ilorin out of which only 347 representing 90.3% of the sample size were retrieved and presented due to some not returned or some being rendered invalid for analysis.

#### 4.2 Questionnaire's Response Rate

For clarity and avoidance of possible ambiguities, tables are used to present the results drawn from each of the questions administered.

**Table 4.2.1 Questionnaire Response Rate**

Questionnaire	Frequency	Percentage
Returned	347	90.3%
Not Returned	23	6.0%
Returned but wrongly filled	14	3.7
<b>Total</b>	<b>384</b>	<b>100%</b>

**Source: Researcher's Field Survey, 2017**

The table 4.2.1 showed the responses from the questionnaires were very encouraging, that is to say out of three hundred and eighty four (384) questionnaires administered and distributed to the employees of the Federal civil service, three hundred and forty seven (347) questionnaires were correctly filled and returned to the researcher, this is recorded as approximately ninety point three percent (90.3%) success rate while nine point seven percent (9.7%) of the questionnaires were either not returned to the researcher or not properly filled which rendered it invalid for analysis. The response rate is deemed appropriate because Babbie (1986) suggests that a response rate of at

least 50% is adequate for analysis and reporting while 50 to 60 percent is good for research on a sensitive topic. While the researcher got about 90% return rate which makes it more than significant for the study. Hence, the copies of questionnaire collected were deductively analyzed and represented in tables, percentage, and linear regression was employed in hypotheses testing.

#### 4.4 Presentation of Data

##### 4.4.1 Distribution table for Demographic information of Respondents

S/N	Factor	Factor Level	Frequency	Percentage (%)
1.	Gender:	Male	207	59.7
		Female	140	40.3
		<b>Total</b>	<b>347</b>	<b>100.00</b>
2.	Age:	20-29	89	25.6
		30-39	90	25.9
		40-49	99	28.5
		50-59	69	19.9
		<b>Total</b>	<b>347</b>	<b>100.00</b>
3.	Marital Status:	Single	69	19.9
		Married	268	77.2
		Separated	10	2.9
		<b>Total</b>	<b>347</b>	<b>100.00</b>
4.	Educational background:	O' Level/SSCE	30	8.6
		OND/NCE	158	45.5
		HND/B.Sc.	149	42.9
		Postgraduate	10	2.9
		<b>Total</b>	<b>347</b>	<b>100.00</b>
5.	Years in service:	Less than 5years	60	17.3
		5-10	80	23.1

		11-20	118	34.0
		21-30	79	22.8
		Above 30	10	2.9
		<b>Total</b>	<b>347</b>	<b>100.00</b>
6.	Employment status:	Permanent	347	100.00
		<b>Total</b>	<b>347</b>	<b>100.00</b>

Source: Researcher’s Field Survey, 2017

The table 4.4.1 highlights the focus of the demographic variables of this study. Demographic variables concerning gender, age, marital status, educational background, years in service and employment status of respondents were analyzed in the table.

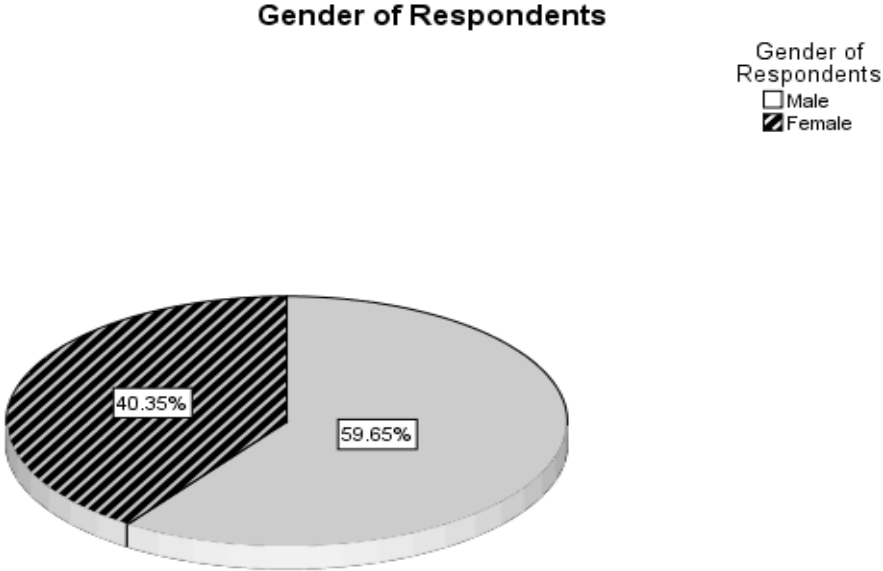
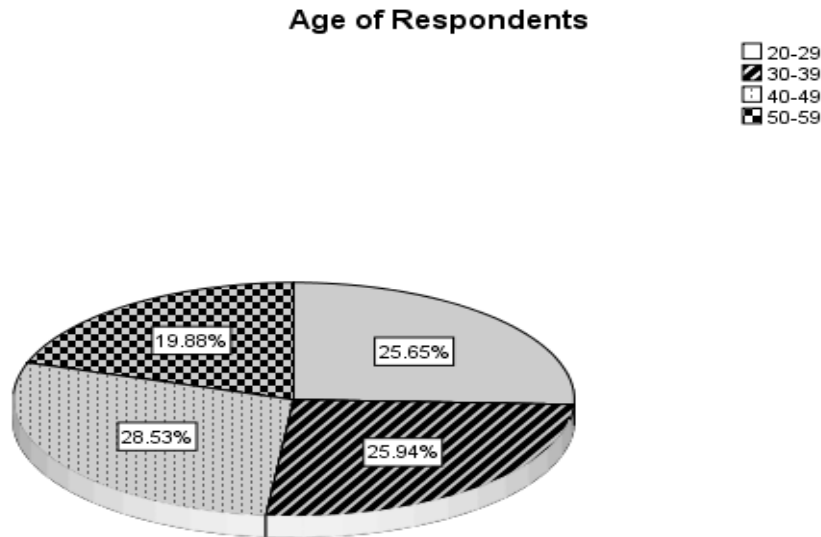


Figure 4.1

**Source: Researcher's Field Survey, 2017**

Figure 4.1 shows the gender frequency of the respondents in which 59.7% amounting to 207 of the respondents are males, while 140 of the respondents which are 40.3% are female employees of the Federal civil service of Nigeria. This implies that more male employees of the federal civil service are sampled in the research.



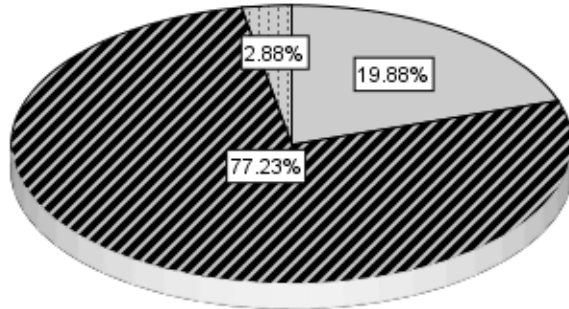
**Figure 4.2**

**Source: Researcher's Field Survey, 2017**

Figure 4.2 presents the age distribution of the respondents which indicates that 28.5% of the respondents fall between the ages of 40 and 49 years, 25.9% having 90 respondents in the age bracket of 30 to 39 years of ages, 89 respondents are between ages 20 and 29 amounting to 25.6% while respondents between 50 and 59 years got 19.9% making the total respondents of 69. This by implication means that employees between the ages of 40-49 dominate the sampled size in the study.

### Marital Status of Respondents

- Single
- ▨ Married
- ▤ Separated

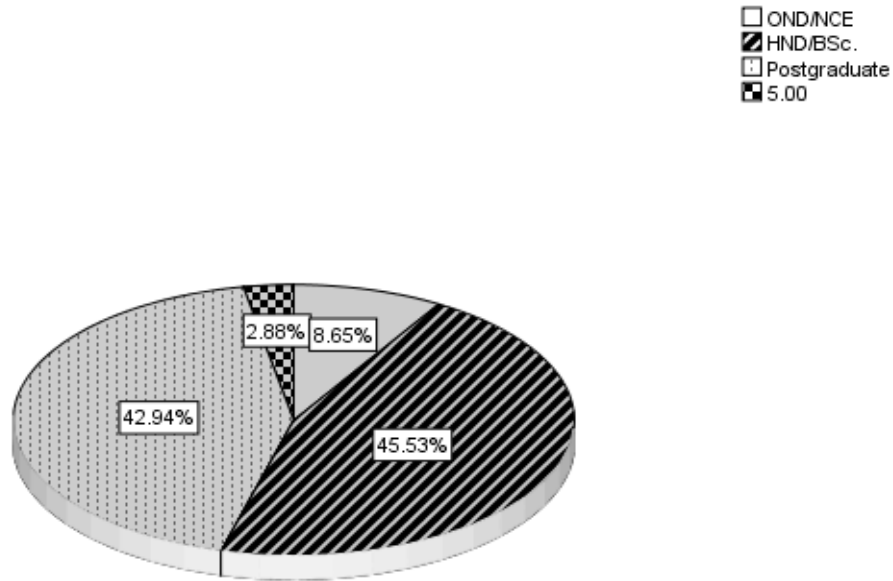


**Figure 4.3**

**Source: Researcher's Filed Survey, 2017**

Figure 4.3 analyzed the marital status of the respondents which shows that 77.2% of the respondents amounting to 268 employees of the Federal civil service of Nigeria are married, 19.9% totalling to 69 employees are single while 2.9% summing up to 10 respondents are separated. Hence, this means that the highest numbers of the employees are married.

### Educational background of Respondents

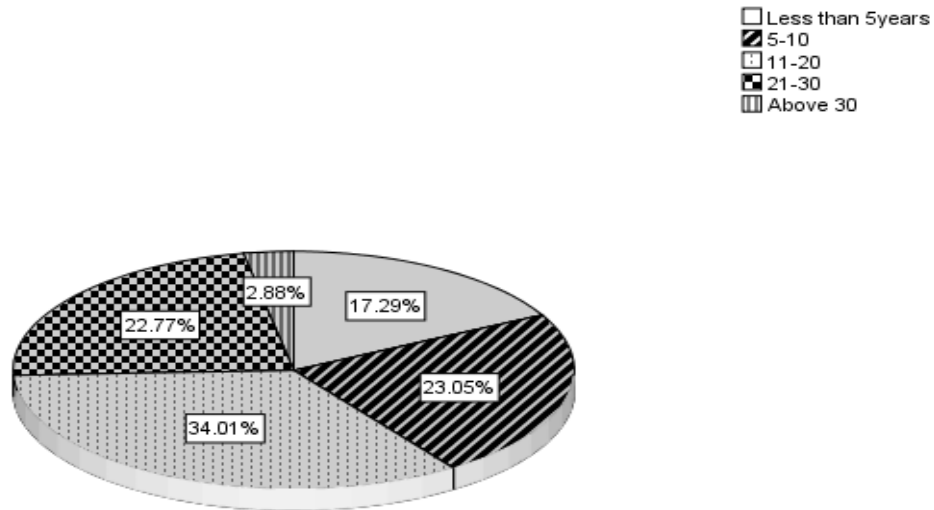


**Figure 4.4**

**Source: Researcher's Field Survey, 2017**

The figure 4.4 presented narrates the educational background of the respondents where 158 respondents totalling to 45.5% hold either an OND or NCE certificate, 42.9% which totals to 149 respondents holds a first degree certificate (i.e. HND or BSc). Also, 30 employees which is 8.6% of the respondents are holders of O' level certificate while, 10 employees amounting to 2.9% have a postgraduate certificate. This connotes that the highest numbers of employees sampled are educated above the first degree educational level.

### Years in Service of Respondents



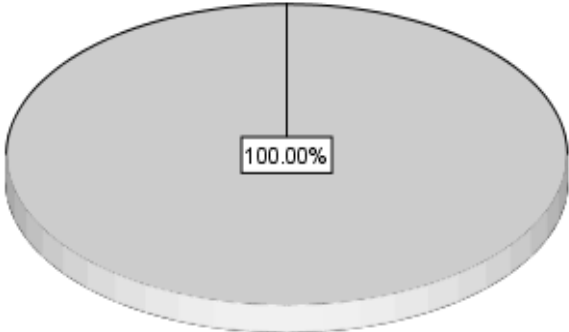
**Figure 4.5**

**Source: Researcher's Field Survey, 2017**

Figure 4.5 indicates the years spent in the civil service by the employees of the Nigerian Federal civil service. Hence, 118 employees amounting to 34% of the respondents have spent between 11 and 20 years, 23.1% amounting to 80 respondents have spent between the years of 5 and 10, 22.8% of the respondents amounting to 79 employees have spent between the years 21 and 30. Finally, 17.3% totalling to 60 respondents have less than 5 years of experience in the service and 10 employees summing up to 2.9% have above 30 years experience in the service. This implies that majority of the employees sampled have spent between the years 11 and 20 in the service.

### Employment Status of Respondents

□ Permanent



**Figure 4.6**

**Source: Researcher’s Field Survey, 2017**

Figure 4.6 shows that 100% of the sampled respondents are permanent employees of the Federal civil service. This indicates that all the employees sampled are permanent workers with the federal civil service of Nigeria.

**Table 4.4.2 Summary of adopted variables on Whistle Blowing**

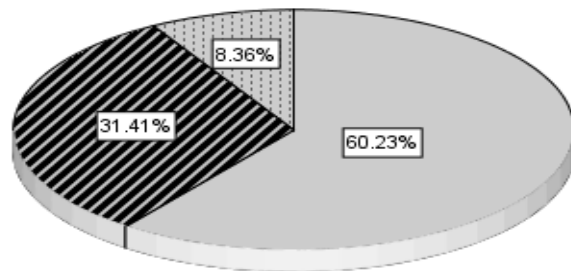
<b>S/N</b>	<b>Factor</b>	<b>Factor Level</b>	<b>Frequency</b>	<b>Percentage %</b>
1.	Whistle blowing understanding	SA	209	60.2
		A	109	31.4
		N	29	8.4
		<b>Total</b>	<b>347</b>	<b>100.00</b>
2.	Whistle blowing policy awareness to the employees of Federal Civil Service	SA	148	42.7
		A	170	49.0
		N	29	8.4
		<b>Total</b>	<b>347</b>	<b>100.00</b>
3.	Whistle blowing and information sharing	SA	70	20.2
		A	158	45.5
		N	99	28.5
		SD	10	2.9
		D	10	2.9
		<b>Total</b>	<b>347</b>	<b>100.00</b>
4.	Reducing wrongdoings through whistle blowing	SA	160	46.1
		A	127	36.6
		N	50	14.4
		S	10	2.9
		<b>Total</b>	<b>347</b>	<b>100.00</b>

**Source: Researcher's Field Survey, 2017**

Table 4.4.2 above displayed the summary of adopted variables on whistle blowing concept, meaning, its introduction and policy in the Nigeria Public Service.

**I have an understanding of what whistle blowing is all about**

□ Strongly Agreed  
▨ Agreed  
▤ Neutral



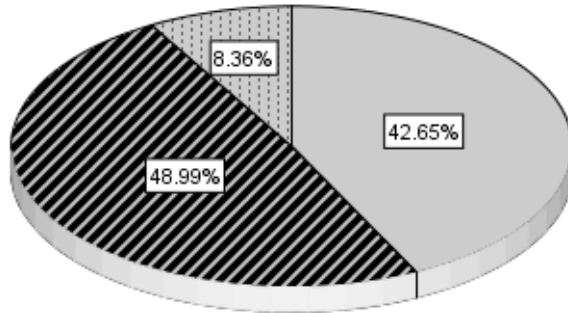
**Figure 4.7**

**Source: Researcher's Field Survey, 2017**

Figure 4.7 describes the level of agreement of the respondents. Hence, 91.6% of the employees of the Federal civil service strongly agreed and agreed to the statement which inquires their understanding of what whistle blowing is all about, while 29 respondents amounting to 8.4% were neutral indicating that larger population of the sample size have huge understanding of what whistle blowing is. The table therefore indicates that about 91% of the sampled respondents have the understanding of what whistle blowing is.

### I am aware of Federal Government of Nigeria Policy on Whistle blowing

- Strongly Agreed
- ▨ Agreed
- Neutral



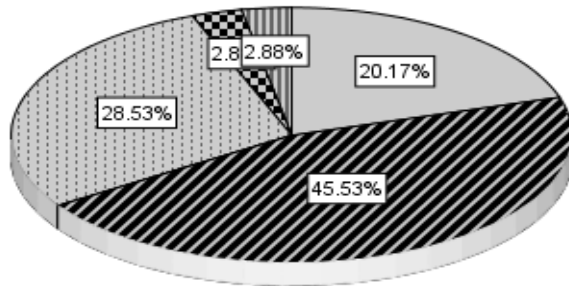
**Figure 4.8**

**Source: Researcher's Field Survey, 2017**

Figure 4.8 shows that 91.6% amounting to 318 respondents of the Federal civil service strongly agreed and agree to the statement which seeks to find out whether they are aware of the whistle blowing as introduced by the Federal government of Nigeria. 29 respondents totalling to 8.4% were neutral to the statement. This analysis shows that there is high level of awareness created by the Federal government of Nigeria about the introduction of whistle blowing policy.

**I am aware of how to share information on whistle blowing if any arises**

- Strongly Agreed
- ▨ Agreed
- ▤ Neutral
- ▩ Strongly Disagreed
- ▧ Disagreed



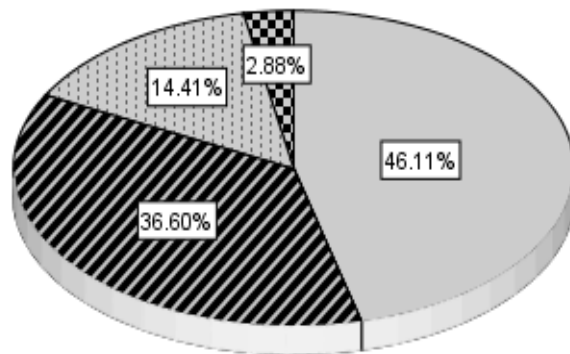
**Figure 4.9**

**Source: Researcher's Field Survey, 2017**

Figure 4.9 shows that 228 employees summing up to 65.7% of the respondents strongly agreed and agreed that they have a knowledge of how to share information of whistle blowing if discovered as laid down by the Federal government, 28.5% which is 99 employees were neutral, 20 employees amounting to 5.8% disagreed and strongly disagreed to having an idea of how to go about reporting wrongdoings through whistle blowing. Hence, the analysis shows that the highest number of the sampled respondents have significant knowledge of how to report wrongdoings in their organization.

### Whistle blowing can assist in reducing wrongdoings in the Nigeria Public sector

- Strongly Agreed
- ▨ Agreed
- ▤ Neutral
- ▩ Strongly Disagreed



**Figure 4.10**

**Source: Researcher's Field Survey, 2017**

The figure 4.10 illustrated that 287 employees sampled which amounts to 82.7% of the respondents agreed and strongly agreed to the statement that whistle blowing can assist in reducing wrongdoings in the Nigeria public sector, while 50 respondents which is 14.4% were neutral to the statement and 2.9% amounting to 10 respondents strongly disagreed to the statement. Thus, by implication means that whistle blowing policy as seen by the Federal civil servant believes that whistle blowing can help reduce wrongdoing in the public sector.

**Table 4.4.3 Summary of adopted variables for Whistle Blowing on Employees Commitment**

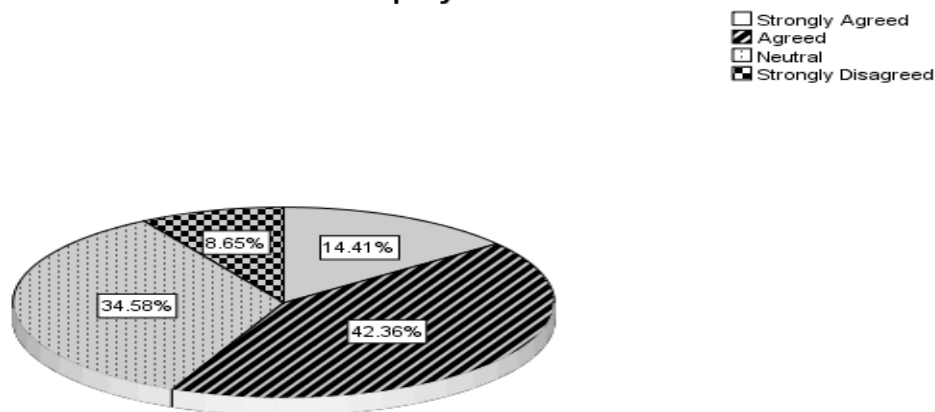
<b>S/N</b>	<b>Factor</b>	<b>Factor Level</b>	<b>Frequency</b>	<b>Percentage %</b>
5.	Disclosure of wrongdoing and commitment of employees	SA	50	14.4
		A	147	42.4
		N	120	34.6
		SD	30	8.6
		<b>Total</b>	<b>347</b>	<b>100.00</b>
6.	Whistle blower, job threat and commitment to serve the public	SA	50	14.4
		A	197	56.8
		N	70	20.2
		SD	20	5.8
		D	10	2.9
<b>Total</b>	<b>347</b>	<b>100.00</b>		
7.	Whistle blower, promotion at work and commitment	SA	39	11.2
		A	120	34.6
		N	118	34.0
		SD	60	17.3
		D	10	2.9
<b>Total</b>	<b>347</b>	<b>100.00</b>		
8.	Whistle blower and commitment to work	SA	69	19.9
		A	108	31.1
		N	70	20.2
		SD	70	20.2

		D	30	8.6
		<b>Total</b>	<b>347</b>	<b>100.00</b>

**Source: Researcher's Field Survey, 2017**

Table 4.4.3 summarises the adopted variables for whistle blowing as it relates to the commitment of the employees of the Nigeria Public Service.

**Disclosure of wrongdoing in my organization often affects the commitment of employees**



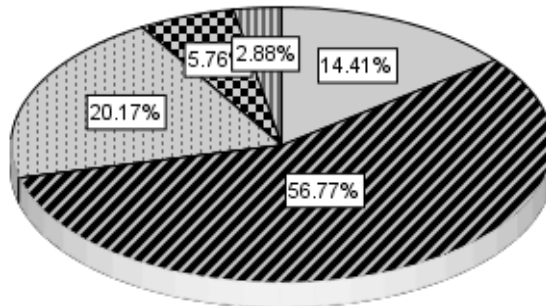
**Figure 4.11**

**Source: Researcher's Field Survey, 2017**

Figure 4.11 showed that 56.8% of the respondents which has 197 employees in the category agreed and strongly agreed that disclosure of wrongdoings by employees of an organization often affects the commitment of employees. 120 employees sampled amounting to 34.6% were neutral to the fact, while 30 respondents totalling to 8.6% strongly disagreed that disclosure of wrongdoings in an organization can possibly lead to ill treatment. Thus, significant numbers of the respondents were of the opinion that employees' commitment gets affected when a wrongdoing is discovered in an organization.

**Employee who whistle blow is often exposed to loss of job threat and thereby affecting his/her commitment to work**

- Strongly Agreed
- ▨ Agreed
- ▤ Neutral
- ▩ Strongly Disagreed
- ▧ Disagreed



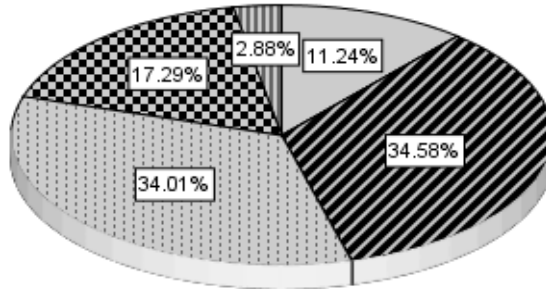
**Figure 4.12**

**Source: Researcher's Field Survey, 2017**

The figure 4.12, as presented above demonstrates that 247 employees which has 71.2% agreed and strongly agreed to the statement that employees who whistle blow are often exposed to job threats and thereby affecting employees' commitment at work. Also, 70 respondents with 20.2% were neutral to the statement while 30 sampled employees with 8.7% strongly disagreed and disagreed that employees tend to face job threats if they whistle blow in an organization. Hence, this analysis indicates that significant population of the Federal civil servants believed that employees who whistle may not be protected enough.

**Employee who whistle blow usually find it difficult to get promoted and thereby affecting his/her commitment towards work**

- Strongly Agreed
- ▨ Agreed
- ▤ Neutral
- ▩ Strongly Disagreed
- ▧ Disagreed



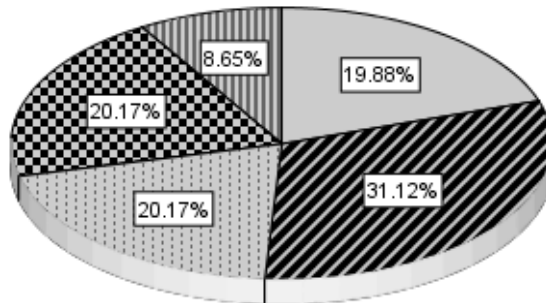
**Figure 4.13**

**Source: Researcher's Field Survey, 2017**

Figure 4.13 as illustrated above shows that 159 employees sampled with 45.8% strongly agreed and agreed that employees who whistle blow may find it difficult to get promoted in the organization thereby affecting the commitment of the employees. 118 respondents which has 34% were neutral about the statement while 70 respondents with 20.2% strongly disagreed and disagreed to the statement. By implication, this table describes that huge number of employees of the Federal civil service are of the intention that whistle blowers may find it hard to get promotion in the service.

**Whistle blowers are often seen as back stabbers, not team player and disloyal individual hence, affecting how employees commit themselves to work**

- Strongly Agreed
- ▨ Agreed
- Neutral
- ▣ Strongly Disagreed
- ▤ Disagreed



**Figure 4.14**

**Source: Researcher's Field Survey, 2017**

Figure 4.14 points out that 177 sampled employees of the Federal civil service amounting to 51% are of the perception and opinion that employees who whistle blow tends to be seen as disloyal employees to the organization hence affecting the commitment of employees. In addition, 100 respondents which has 28.8% strongly disagreed and disagreed to the stamen as stated above and 20.3% were neutral. Hence, this demonstrates that majority of the employees and organization seems to perceive whistle blowers as back stabbers and disloyal employees thereby affecting their commitment.

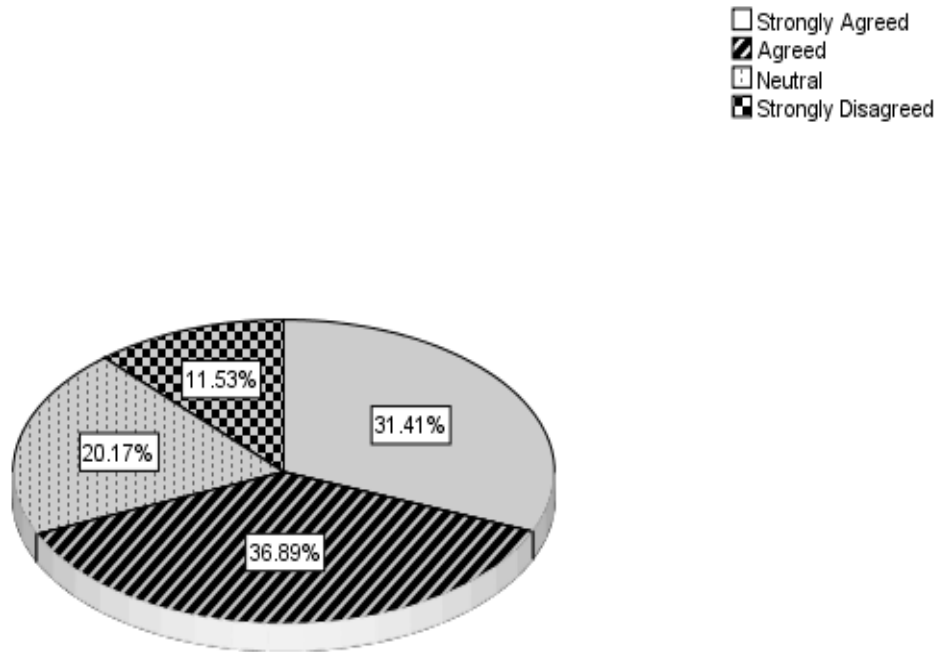
**Table 4.4.4 Summary of adopted variables for Whistle Blowing on Organizational Goodwill**

S/N	Factor	Factor Level	Frequency	Percentage %
9.	Whistle blowing and organization image to the public	SA	109	31.4
		A	128	36.9
		N	70	20.2
		SD	40	11.5
		<b>Total</b>	<b>347</b>	<b>100.00</b>
10.	Whistle blowing and organization perceived image to the stakeholders and shareholders	SA	60	17.3
		A	147	42.4
		N	110	31.7
		SD	30	8.6
		<b>Total</b>	<b>347</b>	<b>100.00</b>
11.	Whistle blowing and organization admiration	SA	60	17.3
		A	207	59.7
		N	60	17.3
		SD	20	5.8
		<b>Total</b>	<b>347</b>	<b>100.00</b>
12.	Whistle blowing and employees' perception of the organization	SA	79	22.8
		A	159	45.8
		N	69	19.9
		SD	30	8.6
		D	10	2.9
		<b>Total</b>	<b>347</b>	<b>100.00</b>

**Source: Researcher's Field Survey, 2017**

Table 4.4.4 presented shows the summary of the frequency distribution of related statements of how whistle blowing relates to the goodwill of organizations in the Nigeria Public Service. In addition, the following pie charts are adopted to buttress the findings.

**When wrongdoing of an organization is exposed, the organization tends to lose her public image**



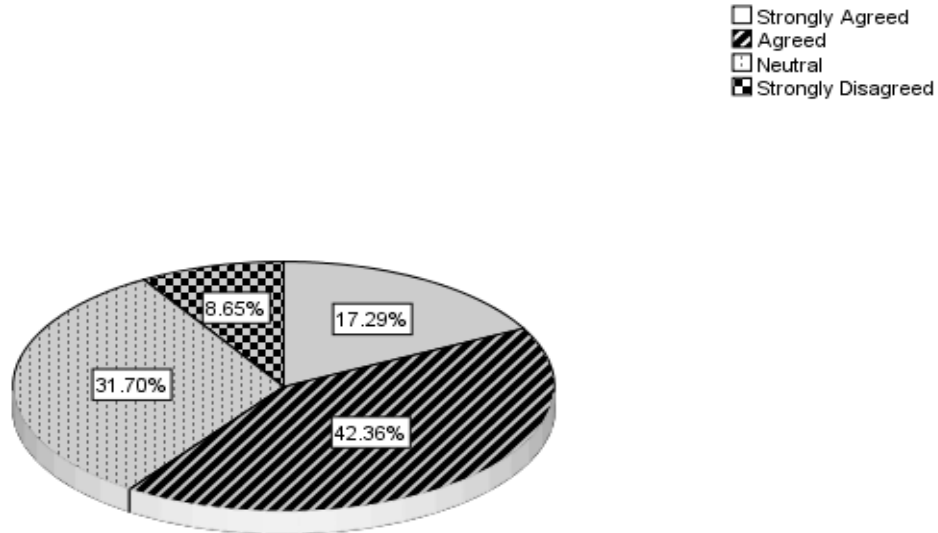
**Figure 4.15**

**Source: Researcher's Field Survey, 2017**

This figure above shows that 237 employees sampled strongly agreed and agreed to the notion that organizations tends to lose their public image when a wrongdoing is discovered and disclosed, while 70 respondents amounting to 20.2% were neutral to the statement and 11.5% which has 40 respondents strongly disagreed to the statement as mentioned above. This by implication indicates

that chubby part of the sampled employees of the Federal civil service of Nigeria feels that organization may lose her public image when wrongdoing is disclosed.

**Organization tend to jeopardise her perceived image to the stakeholders and shareholders**



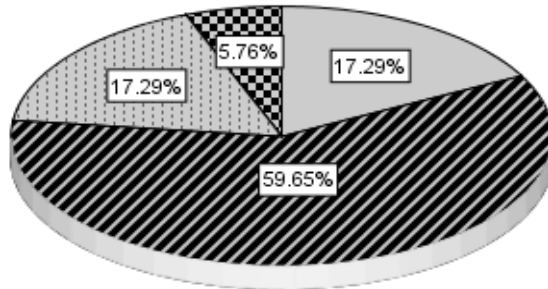
**Figure 4.16**

**Source: Researcher's Field Survey, 2017**

Figure 4.16 presented above describes that 207 employees sampled which has 59.7% strongly agreed and agreed to the assumption that organization may lose the perceived image the stakeholders have on the organization. 31.7% of the respondents amounting to 110 employees were neutral about the statement and 30 employees which has 8.6% strongly disagreed to the assumption. This by implication indicates that bulk of the employees feel the organization may lose her image from the stakeholders.

**Organization tends to lose its respect when a wrongdoing is disclosed to the public**

- Strongly Agreed
- ▨ Agreed
- ░ Neutral
- ▣ Strongly Disagreed

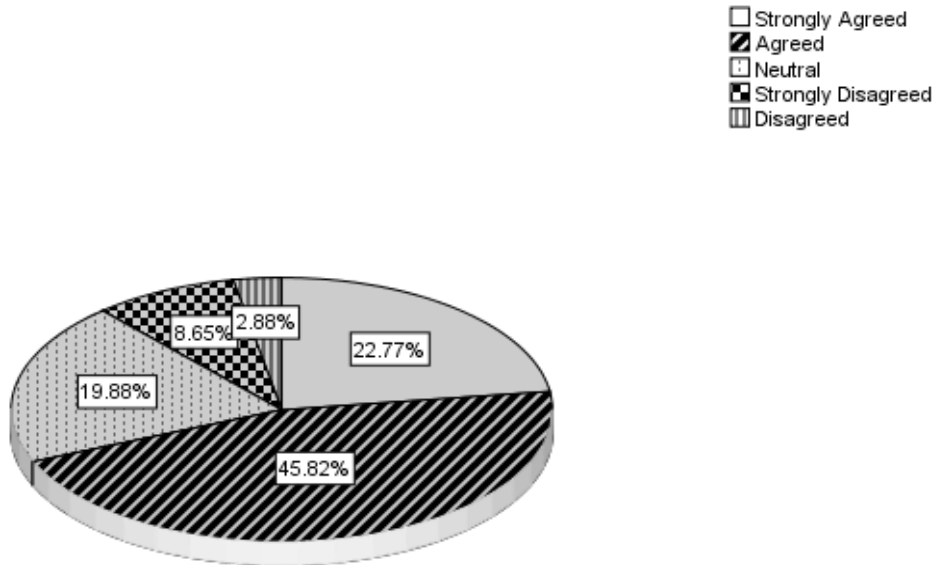


**Figure 4.17**

**Source: Researcher's Field Survey, 2017**

The figure 4.17 shows that 267 of the sampled employees with 76.9% strongly agreed and agreed that organization may lose her public respect if wrongdoing is disclosed. Furthermore, 60 respondents amounting to 17.3% were neutral and 5.8% strongly disagreed to the statement. The analysis indicates that the highest number of the employees sampled is of the opinion that organization may lose their public respect if a wrongdoing is disclosed.

**Disclosure of wrongdoing in an organization negatively affect the way employees view the organization**



**Figure 4.18**

**Source: Researcher's Field Survey, 2017**

Figure 4.18 shows that 238 employees of the Federal civil service sampled which has 68.6% strongly agreed and agreed to the statement that employees tend to view the organization negatively when a wrongdoing is disclosed. 19.9% amounting to 69 employees were neutral about the statement and 11.5% strongly disagreed and disagreed to the statement. The above analysis illustrates that bulk of the respondents seem to believe that employees may have negative view of their organization when a wrongdoing is disclosed.

**Table 4.4.5 Summary of adopted variables for Whistle Blowing on Quality Service Delivery**

S/N	Factor	Factor Level	Frequency	Percentage %
13.	Whistle blowing and Quality service delivery	SA	30	8.6
		A	167	48.1
		N	100	28.8
		SD	40	11.5
		D	10	2.9
		<b>Total</b>	<b>347</b>	<b>100.00</b>
14.	Whistle blowing policy and efficiency in service	SA	69	19.9
		A	100	28.8
		N	90	25.9
		SD	50	14.4
		D	38	11.0
		<b>Total</b>	<b>347</b>	<b>100.00</b>
15.	Whistle blowing policy and improved commitment	SA	60	17.3
		A	149	42.9
		N	90	25.9
		SD	30	8.6
		D	18	5.2
		<b>Total</b>	<b>347</b>	<b>100.00</b>
16.	Whistle blowing and organizational capabilities	SA	30	8.6
		A	89	25.6
		N	129	37.2

		SD	70	20.2
		D	29	8.4
		<b>Total</b>	<b>347</b>	<b>100.00</b>

Source: Researcher’s Field Survey, 2017

Table 4.4.5 presents a summary of whistle blowing as relating to quality of service rendered by the Nigeria Public Service.

**Service to the general public is likely to improve with the introduction of whistle blowing policy**

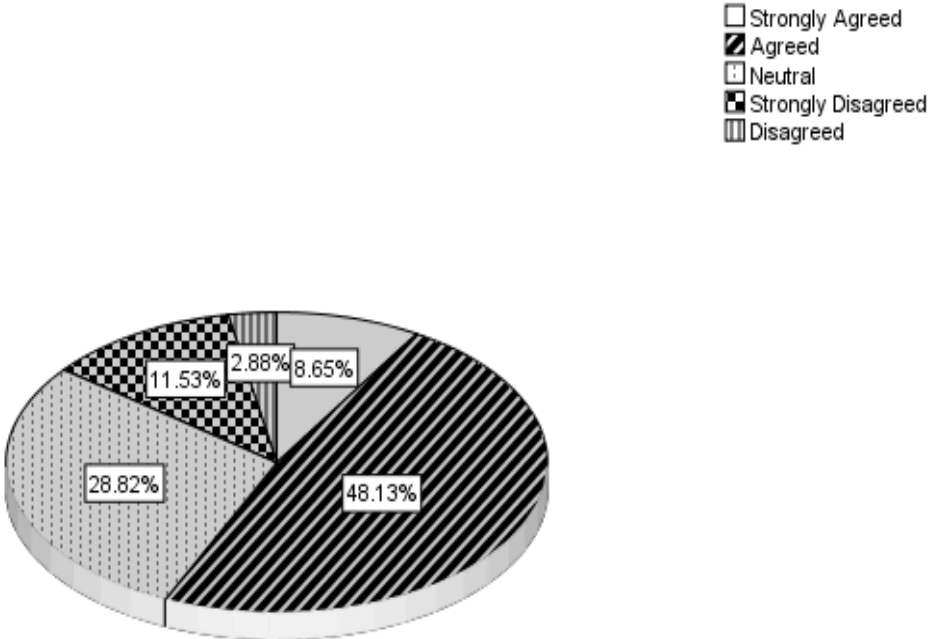
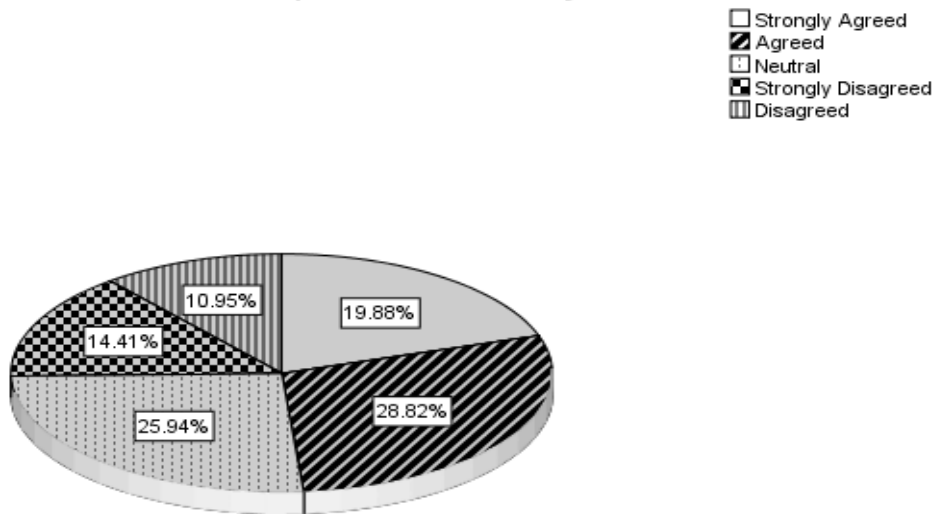


Figure 4.19

Source: Researcher’s Field Survey, 2017

The figure 4.19 illustrates that 197 respondents with 56.8% strongly agreed and agreed to the notion that service to the general public is likely to improve with the introduction of whistle blowing policy. Hence, 100 employees amounting to 28.8% were neutral to the statement while 50 employees of the Federal civil service totalling to 14.4% strongly disagreed and disagreed to the statement that service to the general public improves due to the introduction of whistle blowing policy. This by implication means that majority of the sampled employees felt that service to the general public is likely to improve with the introduction of whistle blowing policy.

**Introduction of whistle blowing policy has helped organizations in the public sector to improve the efficiency in service**



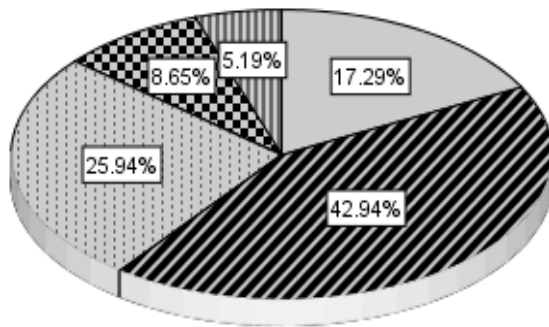
**Figure 4.20**

**Source: Researcher’s Field Survey, 2017**

This figure 4.20 explains that 169 employees totting up to 48.7% strongly agreed and agreed to the statement that introduction of whistle blowing policy has helped organizations in the public sector to improve the efficiency in service. In addition, 90 employees sampled were not taking sides in the statement, while 88 employees of the Federal civil service of Nigeria with 25.4% respondent’s rate strongly disagreed and disagreed to the statement. Thus, the analysis indicates that vast number of the respondents considers the statement to be significant and correct.

**Due to the whistle blowing policy, organization tend to step up their level of commitment towards improving the operations within the public sector**

- Strongly Agreed
- ▨ Agreed
- Neutral
- ▣ Strongly Disagreed
- ▤ Disagreed

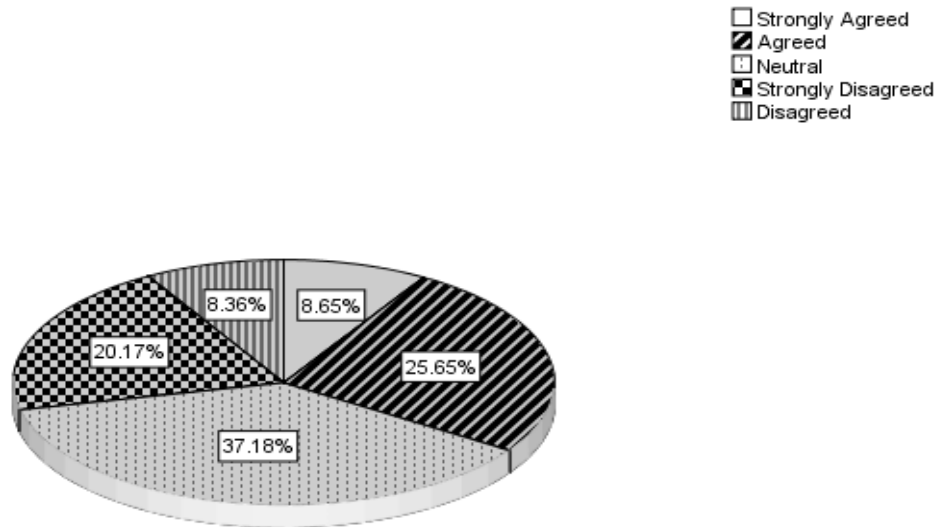


**Figure 4.21**

**Source: Researcher's Field Survey, 2017**

The figure 4.21 describes the level of agreement of respondents on employees' commitment has been affected due to whistle blowing policy in the Nigerian public sector. Hence, 209 sampled employees summing up to 60.2% strongly agreed and agreed to the statement, 90 employees of the Federal civil service of Nigeria which has 25.9% were unbiased about the statement, and 48 respondents with 13.8% strongly disagreed and disagreed to the statement. Thus, the majority of the respondents sampled are of the opinion that employees' commitment has been affected due to whistle blowing policy in the Nigerian public sector.

**Whistle blowing has assisted in awakening organizations to want to perform to the best of their capabilities**



**Figure 4.22**

**Source: Researcher's Field Survey, 2017**

This figure 4.22 illustrate that 37.2% amounting to 129 employees of Federal civil service sampled were indifferent that whistle blowing has assisted in awakening organizations to want to perform to the best of their capabilities. Also, 119 respondents with 34.3% strongly agreed and agreed to the statement as stated above while 99 respondents which has 28.6% strongly disagreed and disagreed to the statement. Therefore, the largest numbers of sampled respondents are standing on the fence in judging whether whistle blowing has assisted in awakening organizations to want to perform to the best of their capabilities.

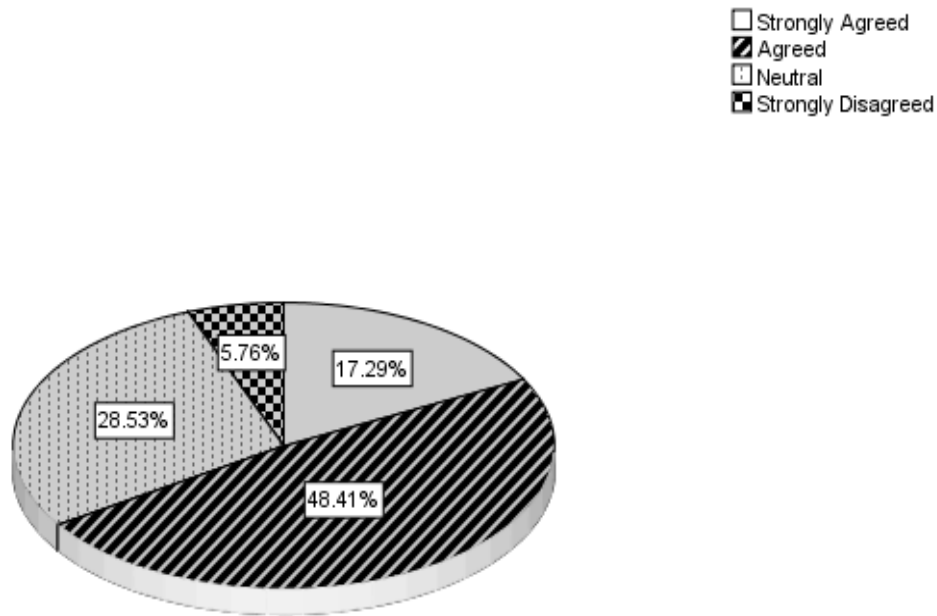
**Table 4.4.6 Summary of adopted variables for Whistle Blowing on Financial Transparency and Accountability**

S/N	Factor	Factor Level	Frequency	Percentage %
17.	Whistle blowing policy and diligence with financial activities	SA	60	17.3
		A	168	48.4
		N	99	28.5
		SD	20	5.8
		<b>Total</b>	<b>347</b>	<b>100.00</b>
18.	Whistle blowing policy and financial and moral integrity	SA	100	28.8
		A	138	39.8
		N	79	22.8
		SD	30	8.6
		<b>Total</b>	<b>347</b>	<b>100.00</b>
19.	Whistle blowing policy and organization financial reporting	SA	60	17.3
		A	169	48.7
		N	88	25.4
		SD	30	8.6
		<b>Total</b>	<b>347</b>	<b>100.00</b>
20.	Whistle blowing policy and expenditure activities	SA	80	23.1
		A	149	42.9
		N	69	19.9
		SD	39	11.2
		D	10	2.9
		<b>Total</b>	<b>347</b>	<b>100.00</b>

**Source: Researcher's Field Survey, 2017**

Table 4.4.6 shows the summary of how whistle blowing affects and relates to accountability and transparency in the Nigeria Public Service. For clarity purpose, the below pie charts were presented.

**Since the introduction of whistle blowing policy to public sector, my organization has been extra diligent in dealing with her financial activities**



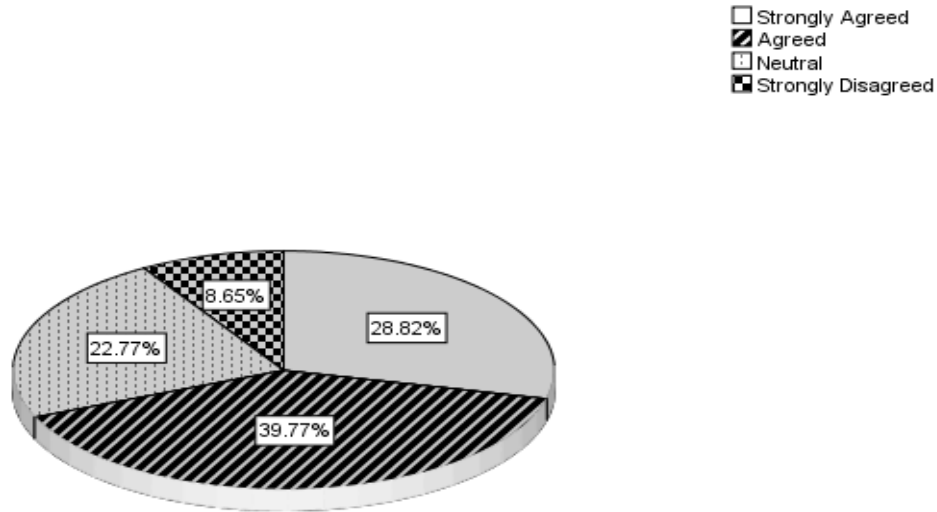
**Figure 4.23**

**Source: Researcher's Field Survey, 2017**

This figure 4.23 expressed that 228 employees with 65.7% of the Federal civil service of Nigeria agreed and strongly agreed that their organization has taken further step in being diligent in handling financial activities since the introduction of whistle blowing policy in Nigeria. In furtherance, 90 respondents which have 28.5% were neutral about the statement while 5.8% of the

respondents strongly opposed the statement. As a result, the analysis indicates that organization within the public sector of Nigeria have been extra careful in handling financial activities which is as a result of the whistle blowing policy.

**Whistle blowing policy existence has assisted my organization charging employee on financial and moral integrity**



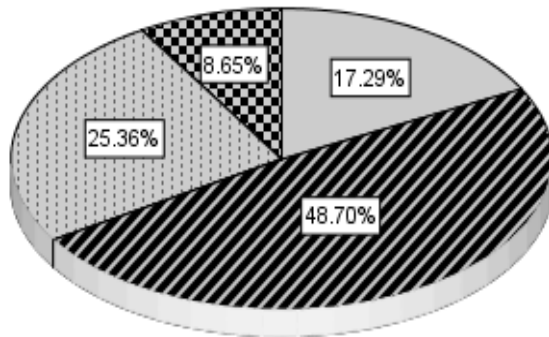
**Figure 4.24**

**Source: Researcher's Field Survey, 2017**

This figure 4.24 explains that 238 with 68.6% of sampled respondents agreed and strongly agreed to the statement that the introduction of the whistle blowing policy has assisted organization in charging public servant in financial and moral integrity. In addition, 22.8% were neutral about the statement and 30 employees with 8.6% strongly disagreed to the statement. Consequently, the analysis showed that more than half of the sampled respondents supports that their respective organization has been charging employees for financial and moral integrity since the introduction of whistle blowing policy.

### Whistle blowing policy have helped strengthened the organization financial reporting

- Strongly Agreed
- ▨ Agreed
- ▤ Neutral
- ▩ Strongly Disagreed



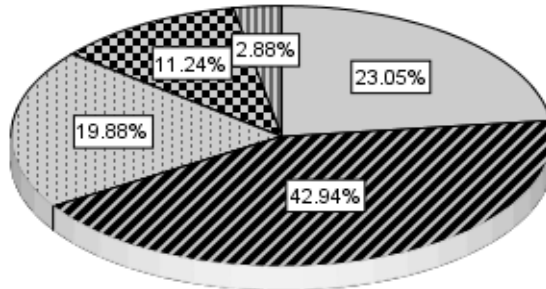
**Figure 4.25**

**Source: Researcher's Field Survey, 2017**

The figure 4.25 explains that 229 with 66% respondents strongly agreed and agreed that the introduction of whistle blowing policy has helped strengthen the financial reporting of the organization. In furtherance, 25.4% amounting to 88 employees of the Federal civil service sampled were neutral about the statement and 8.6% respondents strongly disagreed to the statement. This analysis implies that the public sector has been strengthening their financial reportage since the introduction of whistle blowing policy according to the sampled employees.

**Whistle blowing policy has assisted my organization in improving her revenue and expenditure activities**

- Strongly Agreed
- ▨ Agreed
- ▤ Neutral
- ▩ Strongly Disagreed
- ▧ Disagreed



**Figure 4.26**

**Source: Researcher's Field Survey, 2017**

The figure 4.26 depicts that 66% of the respondents summing up to 229 employees of the Nigeria Public Service agreed and strongly agreed to the statement that organization within the public sector has been experiencing improvement since the introduction of whistle blowing policy, 19.9% of the respondent were neutral and 49 employees sampled amounting to 14.1% strongly disagreed and disagreed to the statement. Thus, huge numbers of the employees are of the opinion that organizations in the public sector are now well guided in managing their revenue and expenditure effectively as a result of to the whistle blowing policy.

## 4.5 Test of Hypotheses

This section of chapter four presents the number of hypotheses tested for this research study and these are illustrated in null and alternative hypotheses as follows;

### 4.5.1 Hypothesis One

H<sub>01</sub> Reporting has no significant effect on the service quality provided by the Nigerian Public Service

H<sub>1</sub> Reporting has significant effect on the service quality provided by the Nigerian Public Service

**Table 4.5.1.1 Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.226 <sup>a</sup>	.051	.048	.77976

a. Predictors: (Constant), Reporting

The model summary as indicated in table 4.5.1.1 shows that R Square is 5.1; this implies that 51% of variation in the dependent variable (Service quality) was explained by the constant variables (Reporting) while the remaining 49% is due to other variables that are not included in the model. By implication, a unit increase in independent variable (.226) will lead to a significant effect on the dependent variable amounting to 22.6%. This mean that the regression (model formulated) is useful for making predictions since the value of R<sup>2</sup> is close to 1

**Table 4.5.1.2 ANOVA<sup>a</sup>**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	11.247	1	11.247	18.498	.000 <sup>b</sup>
Residual	209.767	345	.608		

Total	221.014	346			
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a. Dependent Variable: Service quality

b. Predictors: (Constant), Reporting

Table 4.5.1.2 summarized the results of an analysis of variation in the dependent variable with large value of regression sum of squares (11.247) in comparison to the residual sum of squares with value of 209.767 (this value indicated that the model does not fail to explain a lot of the variation in the dependent variables. However, the estimated F-value (18.498) as given in the table 4.5.1.2 with significance value of 0.000; which is less than p-value of 0.05 ( $p < 0.05$ ) which means that the explanatory variable elements as a whole can jointly influence change in the dependent variable (quality of service).

**Table 4.5.1.3 Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	1.840	.099		18.511	.000	1.644	2.035
Reporting	.223	.052	.226	4.301	.000	.121	.325

a. Dependent Variable: Service Quality

The dependent variable as shown in the table 4.5.1.3 reads Service quality. This was used as a yardstick to examine the relationship between the two variables (i.e. reporting and Service quality in the Nigeria Public Service). The predictor is reporting, as depicted in table 4.5.1.3, it is obvious that there is a direct relationship whistle blowing and organizational performance. This means that an utmost adoption of the whistle blowing policy by the Nigerian government can lead to improvement in the organizational performance in the public service.

According to the result in the table 4.5.1.3 reporting t-test coefficient is 4.301 and the P-value is 0.000 which is less than 0.05 (i.e.  $P < 0.05$ ). This means that these variables are statistically significant at 5% significant level. The overall summary of this regression outcome in relations to the coefficient of whistle blowing is that whistle blowing policy as introduced by the Nigerian government into public service will significantly improve the Service quality and this will in turn affect its organizational performance.

**Decision Rule:** As a result of the outcome, the Null Hypothesis ( $H_{01}$ ) is rejected on the basis that the p-value is less 0.05. Hence the alternative hypothesis is accepted, that reporting has significant effect on Service quality of Nigerian Public Sector. The result from the test of hypothesis one as stated above aligns with the findings of Erin, et al., (2016) as it was discovered in their work that whistle blowing adoption has a positive significant relationship on the quality of financial reporting in the Nigerian banking sector.

#### 4.5.2 Hypothesis Two

$H_{02}$  Employees' commitment has no correlation with reporting wrongdoings in Nigerian Public Service

$H_2$  Employees' commitment has correlation with reporting wrongdoings in Nigerian Public Service

**Table 4.5.2.1 Correlations**

		Reporting	Employees' commitment
Reporting	Pearson Correlation	1	.002
	Sig. (2-tailed)		.966
	N	347	347
Employees' commitment	Pearson Correlation	.002	1
	Sig. (2-tailed)	.966	
	N	347	347

As shown in table 4.5.2.1 above, statistically, there was a significant correlation between reporting and Employees' commitment which was presented at 0.002 level of significance. The

relationship between reporting was positive and this implies that as organisation in the Nigerian public sector gear up their fight against corruption with the adoption of whistle blowing policy, organizations are likely to suffer in the aspect of quality service provision if wrongdoing is disclosed which by implication negatively affect the organizational performance.

**Decision Rule:** The Null Hypothesis was rejected while we accept the Alternative Hypothesis that state that Employees’ commitment has correlation with reporting in Nigerian Public Service, because the variable stated in this hypothesis were found to be statistically correlated stating that in the event of whistle blowing, organization is often likely to suffer deficiency in the provision of service. Empirically, this is supported by the work of Fatriyah and Nagara (2017) where they stated that whistle blowing significantly affects the commitment of employees in an organization.

### 4.5.3 Hypothesis Three

H<sub>03</sub> Auditing does not significantly affect the service quality provided by Nigerian Public Service

H<sub>3</sub> Auditing does significantly affect the service quality provided by Nigerian Public Service

**Table 4.5.3.1 Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.286 <sup>a</sup>	.082	.079	1.02366

a. Predictors: (Constant), Auditing

The model summary as illustrated in table 4.5.3.1 indicates that R Square is 8.2. This however implies that 82% of variation in the dependent variable (service quality) was explained by the constant variable (auditing) while the remaining 18% maybe due to other variables that is not included in the model. By implication, a unit increase in independent variable (.286) will lead to a significant effect on the dependent variable amounting to 28.6%. Hence, this analytical result of the regression (model formulated) is useful for making predictions since the value of R<sup>2</sup> is significantly close to 1

**Table 4.5.3.2 ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	32.212	1	32.212	30.741	.000 <sup>b</sup>
	Residual	361.517	345	1.048		
	Total	393.729	346			

a. Dependent Variable: Service quality

b. Predictors: (Constant), Auditing

The estimated F-value (30.741) as given in table 4.5.3.2 above with significance value of 0.000, which is less than p-value of 0.05 ( $p < 0.05$ ); this by implication means that the explanatory variable elements as a whole can jointly influence change in the dependent variable (service quality). Also, the table above further summarized the results of an analysis of variation in the dependent variable with large value of regression sum of squares (32.212) in comparison to the residual sum of squares with value of 361.517 (this value indicated that the model does not fail to explain a lot of the variation in the dependent variables).

**Table 4.5.3.3 Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	95.0% Confidence Interval for B		
	B	Std. Error	Beta			Lower Bound	Upper Bound	
1	(Constant)	3.596	.130		27.556	.000	3.339	3.852
	Auditing	-.377	.068	-.286	-5.544	.000	-.511	-.243

a. Dependent Variable: Service quality

The dependent variable as shown in the table 4.5.3.3 was service quality. This was used as a benchmark to examine the existing nexus between the two variables (i.e. auditing and service

quality). As stated in the analysis, the predictor is whistle blowing as depicted in table 4.5.3.3, it is obvious that there is a direct relationship auditing and service quality. This means that an utmost adoption of the whistle blowing policy by the Nigerian government can lead to an improvement in service quality to the public and thereby positively affecting the performance of organisations in the public sector.

According to the result in the table above auditing t-test coefficient is 5.544 and the P-value is 0.000 which is less than 0.05 (i.e.  $P < 0.05$ ). This means that these variables are statistically momentous at 5% significant level. The overall summary of this regression outcome in relations to the coefficient of auditing is that whistle blowing policy as introduced by the Nigerian government into public sector will significantly improve the level at which employees of the federal civil service will want to be effective in service delivery to the public and in turn assisting the performance of organizations in the Nigerian public sector.

**Decision Rule:** As a result of the outcome, the Null Hypothesis ( $H_{O3}$ ) is rejected on the basis that the p-value is 0.000 which is far less than 0.05. Hence the alternative hypothesis is accepted, that auditing does significantly affect the service quality of organizations in the Nigerian Public Service. The result from the test of hypothesis three as analyzed above corroborates with the findings of Erin, et al., (2016) as it was discovered in their work that whistle blowing adoption has a positive significant relationship on the quality of financial reporting in the Nigerian banking sector.

#### 4.5.4 Hypothesis Four

$H_{04}$  Employees' commitment is not significantly affected by auditing in Nigerian Public Service

$H_{04}$  Employees' commitment is significantly affected by auditing in Nigerian Public Service

**Table 4.5.4.1 Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.230 <sup>a</sup>	.053	.050	1.21217

a. Predictors: (Constant), Auditing

The model summary illustrated in table 4.5.4.1 indicates that R Square is 5.3. This however implies that 53% of variation in the dependent variable (Employees' commitment) was explained by the constant variable (auditing) while the remaining 47% maybe due to other variables that is not included in the model. By implication, a unit increase in independent variable (.230) will lead to a significant effect on the dependent variable amounting to 23%. Hence, this analytical result of the regression (model formulated) is found useful for making predictions since the value of R<sup>2</sup> is significantly close to 1

**Table 4.5.4.2 ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	28.298	1	28.298	19.259	.000 <sup>b</sup>
1	Residual	506.924	345	1.469		
	Total	535.222	346			

a. Dependent Variable: Employees' commitment

b. Predictors: (Constant), Auditing

The estimated F-value (19.259) as given in table 4.2.5.2 with significance value of 0.000, which is less than p-value of 0.05 ( $p < 0.05$ ); this by implication means that the explanatory variable elements as a whole can jointly influence change in the dependent variable (Employees' commitment). Furthermore, the table above further summarized the results of an analysis of

variation in the dependent variable with large value of regression sum of squares (28.298) in comparison to the residual sum of squares with value of 506.924, this value indicated that the model does not fail to explain a lot of the variation in the dependent variables.

**Table 4.5.4.3 Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.281	.155		21.232	.000
Auditing	-.353	.081	-.230	-4.388	.000

a. Dependent Variable: Employees' commitment

The dependent variable as shown in the table 4.5.4.3 was employees' commitment. This was used as a benchmark to examine the existing nexus between the two variables (i.e. auditing and Employees' commitment). As stated in the analysis, the predictor is auditing as depicted in table above and it is obvious that there is a direct nexus auditing and employees' commitment in the organization. Thus, this means that when a wrongdoing occurs in an organization, this tends to significantly affect the employees' commitment of the organization.

According to the result in the table 4.5.4.3 auditing t-test coefficient is 5.388 and the P-value is 0.000 which is less than 0.05 (i.e.  $P < 0.05$ ). This means that these variables are statistically significant at 5% significant level. The overall summary of this regression outcome in relations to the coefficient of auditing is that whistle blowing policy as introduced by the Nigerian government into public sector has shown that the employees' commitment is most likely to be affected when a wrongdoing is disclosed through auditing in the Nigeria public service.

**Decision Rule:** As a result of the outcome, the Null Hypothesis ( $H_{04}$ ) is rejected on the basis that the p-value is 0.000 which is far less than 0.05. Hence the alternative hypothesis is accepted, that employees' commitment may be affected by auditing in Nigerian Public Sector. The result from the test of hypothesis three as analyzed above substantiates the assertion of Fatriyah and Nagara (2017) where they stated that whistle blowing significantly affects the commitment of employees in an organization.

#### **4.6 Discussion of Results**

According to the findings, the demographic information of the respondents helped shed more insight into how decisions of employees at different categories with difference in gender, age, exposure and educational background are influenced. Hence, the demographic information showed that;

The findings recorded higher number of male employees of the federal civil service than their female counterpart. Hence, this can largely determine the level of compliance to disclosing wrongdoings in the Nigerian public service. Also, the age bracket of respondents can largely determine if the potential whistle blower will actually whistle blow if he or she observes anything wrong. The finding is largely dominated by employees between the age bracket of 40-49years and this can be seen as an age bracket where employees may find it necessary to be careful in getting into trouble. In addition, the marital status question showed that the highest numbers of the employees are married and by implication can affect their decision to whistle blow.

Furthermore, the educational background of the respondents indicated that majority of the sampled employees have attained and surpassed the first degree level respectively which implies that majority of the employees will have a better understanding of what whistle blowing is about. Also, the years spent in service is another aspect which may be influenced by the act to whistle blow if any wrongdoing is observed. The study findings that majority of the employees sampled have spent between the years 11 and 20 in the service and this implies that they may find it extremely difficult to disclose wrongdoing for fear of possible retaliation and damage to their career. And finally on the demographic question is the employment status, where all the sampled respondent are permanent employees of the federal civil service which implies that these employees may be fully devoted and loyal to the authority without leaving any space for doubt.

Also, huge number of the respondents agreed to having an understanding of what whistle blowing is and thus can possibly be informed by the level of their education and perhaps exposure to the information of whistle blowing policy as introduced by the federal government. Moreover, employees are do not only have an understanding of what whistle blowing is but are also informed about how to go about reporting to the concerned authorities in the advent of any. It was also

found that employees of the federal civil service believe that the introduction of whistle blowing as a policy can assist in reducing wrongdoings in the Nigeria public sector.

Since this is a perspective study of the civil service, the employees sampled strongly believe that disclosure of wrongdoings in their respective organization may lead to inefficiency in service quality in form of lack of commitment to the service and system. In furtherance to that, the employees also showed that employees of the organization who whistle blow are likely to be faced with a job threat as they are mostly seen as a back stabber thereby affecting how they perform their day-to-day activities. The assertion attests to the findings of (Dyrud, 2017; Mafunisa, 2008) which states whistle blowing does significantly affect the service quality of organizations in the Nigerian Public Sector.

Similarly, the employees further buttress in agreement that employees who disclose wrongdoing are merely promoted and face victimization from the system, thereby affecting the employees' commitment. To support the aforementioned, employees of the civil service also believed that employees of the organization who whistle blow wrongdoings about or in the organization may often be seen as back stabber, not a team player and disloyal individual as they feel all employees should be loyal to the organization irrespective of the circumstances. This can be linked to the cases of whistle blowing in Nigeria. For instance, the scenario of Sanusi Lamido Sanusi, the former Governor of Central Bank of Nigeria when he disclosed the refusal of NNPC to remit monies into the federal account and he was relieved of his position. Also, Captain Sagir Okoli of the Nigerian Army when he released the tape recorder of conversation between top politicians about plans to rig the state's election where he was faced with retaliation from the superior army officers of the Nigerian Army. This also correlates with previous findings where it was stated that employees' commitment is largely determined by how the occurrence of whistle blowing is handled in an organization (Dorasamy, 2012; Dyrud, 2017; Mafunisa, 2008; Swiatek-Barylska, 2013).

The findings also revealed that the respondents were of the belief that when a wrongdoing is disclosed in an organization, there may be a major damage done to the image of the organization. Also, the study showed that organization may end up jeopardizing her image as perceived by stakeholders and shareholders in the face of disclosure of wrongdoing, and thereby losing his respect to the public. Whistle blowing as believed by the employees may eventually create a

negative impression about the organization in the view of the employees and causing the stakeholders to desert or refused to be associated with the organization in such scenario. This aligns with the belief of stakeholder's theory as propounded by Freeman (1984) which emphasizes the need for stakeholders to be considered in the dealings of an organization.

Also, the findings revealed that in the face of disclosing wrongdoing in organizations, employees may tend to lose their commitment and morale as invested in the organization and thus losing the support of stakeholders and shareholders whom have invested so much in the organization. However, in the departure of trust, the employees may also refuse to be associated or recognized with such organization. This is in line with the findings of Sharif (2015).

Also, the findings showed that employees of the federal civil service agreed that their respective organization have been showing extra diligence since the introduction of whistle blowing policy by the federal government of Nigeria and this has assisted various organizations in the public sector in charging their employees on both financial and moral integrity. Hence, it is believed by the employees that whistle blowing has helped in improving the financial reporting of the organizations in the public sector. Therefore, may likely affect the revenue generation positively. Hence, this finding align with the findings of Taiwo (2015) where it was revealed that whistle blowing will assist in improving the financial reporting of the organizations in the Nigerian public sector and Erin, et al., (2016) as concerned the private sector.

## CHAPTER FIVE

### SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

#### 5.1 Introduction

This chapter is the final chapter of this study and it is divided into four principal parts which are summary of findings, conclusions, recommendations, contribution to knowledge and suggestions for further studies. It is very important to note here that the summary presented here is a review of the findings of the research, while the conclusions represent the inferences made from the summary of the findings also, the recommendations are suggestions emanating from the conclusions the study and lastly the suggestions for further studies as this paves way for future researches on this subject.

#### 5.2 Summary of Findings

Based on the objectives of the study and the hypotheses formulated, the following findings were arrived at:

- I. Hypothesis one revealed that whistle blowing through reporting has significant effects on service quality of organizations in the Nigeria public service. Statistically, the study discovered that organizations within the Nigeria Public Service have been extra careful in handling financial activities which is as a result of the whistle blowing policy through reporting introduced by the Federal Government of Nigeria. Consequently, the finding showed that more than half of the sampled respondents supports that their respective organization has been charging employees for financial and moral integrity since the introduction of whistle blowing policy.

In addition, the study illustrated that the public sector has been strengthening their financial reportage since the introduction of whistle blowing policy according to the sampled employees. Thus, huge numbers of the employees are of the opinion that organizations in the public sector are now well guided in managing their revenue and expenditure effectively as a result of to the whistle blowing policy. Hence, organizations in Public Service tend to be more effective in handling their financial reporting performance and this corroborates with the findings of Erin et al. (2016).

- II. Hypothesis two disclosed that there is a significant relationship between employees' commitment and whistle blowing through reporting in the Nigeria public service. Also, as revealed in the findings in previous chapter, it was found out that chubby part of the sampled employees of the Public Service of Nigeria feels that they tend to lose commitment when wrongdoing is disclosed within the organization in the Public Service. In addition, findings revealed that more than half of the sampled employees of the federal civil service feel that employees' commitment would be jeopardise in the event of wrongdoing. This aligns with the finding of Fatriyah and Nagara (2017) where it was stated that employees commitment suffer the most when a wrongdoing is discovered in an organization.
- III. Hypothesis three explains how significant whistle blowing through auditing is on service quality of the organizations in the Nigeria Public Service. Therefore, the findings revealed service to the general public is likely to improve with the introduction of whistle blowing policy. Hence, the study also discovered that significant number of the respondents were of the opinion that the introduction of whistle blowing policy has helped organizations in the public sector to improve the efficiency of service in the Nigerian public sector. In furtherance, significant population of the Federal civil servants sampled believed that organizations in the public sector have improve their level of commitment to quality service due to the introduction of whistle blowing policy, organization tend to step up their level of commitment towards improving the operations within the public sector. This corroborates with the study of Erin et al. (2016) and Onakoya and Moses (2016) where they stated that whistle blowing significantly affects the service quality of the organization involved.
- IV. Lastly, hypothesis four discusses whistle blowing policy through auditing and how it affects the employees' commitment of the Nigerian Public Service. The study therefore statistically stated that whistle blowing has significant effect on employees' commitment in Nigerian public sector. Hence, findings have revealed that disclosure of wrongdoing in the Nigerian public sector often affects the commitment of employees. In addition, the analysis further indicated that employees' may lose commitment to work diligently when a wrongdoing is disclosed in an organization.

In furtherance, findings from the administered questionnaire revealed that more than half of the respondents are of the opinion that employee who whistle blow usually find it difficult to get promoted and thereby affecting his/her commitment towards work and also, significant figure has shown that whistle blowers are often seen as back stabbers, not team player and disloyal individual and at the end affecting how employees commit themselves to work. To buttress this, findings from Dyrud (2017) and Fitriyah and Nagara (2017) asserted that accountability and transparency is hugely affected by the how the whistle blowing policy works and how the organization handles it.

### **5.3 Conclusion**

This study therefore concludes that whistle blowing has been seen to be an effective mechanism in disclosing and eradicate corruption in the public sector of Nigeria. This study is a perspective based research hence, the following were concluded;

This study concluded that reporting has significant effects on the provision of service quality in the Nigeria Public Service. This could be seen through their recent activities of organizations (MDAs) in the Public Service. Moreover, significant size of the sampled employees of the Public Service attested to the fact that since the introduction of whistle blowing policy in the sector through the office of the Minister of Finance, Ministries, Departments and Agencies under the control of the Federal Government have buckled up and now feel indebted to the stakeholders in providing quality service.

In additions, it was concluded that employees of the public are embracer of the policy as it saves the face of the organizations in the public sector from being destroyed hence affecting the commitment of employees. Hence, it was concluded that the employees' commitment of organizations in the Nigeria Public Service is assumed to often be at risk in the advent of disclosing a wrongdoing in the organization.

Also, the study concluded that revealing wrongdoings through auditing significantly affects the provision of service quality and operations by organizations in Nigeria Public Service. This can as well be a factor in awakening the system in order to maintain standard work efficiency and the workers' commitment gets affected positively in the face of the introduction of whistle blowing

policy in the public sector. As cases of Sherron Watkins with Enron, Cynthia Cooper against WorldCom, Sanusi Lamido Sanusi of CBN, and Captain Sagir Okoli of the Nigerian Army who whistle blow to the public so as to show lapses in the service to the public in their respective acting capacities.

Finally, this study concluded that adopting whistle blowing by auditing in curtailing wrongdoings through mismanagement of public funds and properties seems to be working out well in the Nigeria public service. Hence, the employees' commitment in the occurrence of disclosure of wrongdoings is largely determined by how the organization treats the whistle blowing. Despite the fact that organizations are seen as an entity on their own, stakeholder (employees in particular) will still have to choose whether or not to stay committed to serving the organization in the face of scandals.

#### **5.4 Recommendations**

The recommendations for this study have been grouped into three (3) classifications to address employees in the federal civil service, and the Nigerian government, and here are the following as recommended;

- I. First and foremost, this study recommended some ideas to organisations in the Public Service and other concerned parties on what they could do in their attempts to encourage whistle blowing practice through auditing in the Public Service. In other words, the results provide organisations with information on aspects that should be emphasised in an effort to cultivate a whistle blowing spirit among their employees in order to maintain the quality of service in the Public Service.
  
- II. This study recommends that organizations in the Nigerian Public Service should emphasize the whistle blowing of wrongdoings through proper laid down reporting to regulatory bodies to take actions. In inculcating this act, organizations in the Nigerian Public Service will achieve a better organizational goodwill. Result showed that numbers of these employees are willing to support the whistle blowing policy but fear of retaliation and threat to career job is a major hindering factor causing set back. Hence, Federal Government of Nigeria through the organizations in the Public Sector should also put effort

in creating a fair environment for reportage of wrongdoing so as to improve the commitment of employees in the public sector.

- III. Also, this study recommended that in the space of time, organizations in the Nigerian Public Service should adopt frequent auditing system in order to reduce wrongdoings to the minimum level. By doing so, organizations would be able to attain the service quality as expected by stakeholders.
- IV. Finally, the study recommended that with improvement in auditing system of Public Service, the employees' commitment in the organizations would be more achievable. Also, that periodic session should be held to give confidence to the employees so as to improve their commitments towards the policy.

### **5.5 Contributions to knowledge**

This study will contribute to knowledge by shedding more light to what whistle blowing really connotes and how it works in other part of the world due to the fact that majority of the study are hugely researched in the Anglo Saxon countries such as the U.K., Malaysia and U.S.A., with few empirical in the Africa continent. Also, some of these studies are conducted in the private sector looking at how auditors disclose wrongdoings in organization due to their access to information. Hence, the researcher will contribute to knowledge by providing future researchers with empirical and literature review of whistle blowing and a conceptual explanation of how it works in Nigeria. Also, this study will contribute to knowledge with the introduction of a model of whistle blowing and its effects on performance of organizations in the Nigeria Public Service.

### **5.6 Suggestions for further Studies**

This study in essence suggests that larger sample size should be considered in order to improve on this study. Also, future researcher could capture the respective state civil services in their study as this may give a new dimension to the results of the study.

In additions, the area of religious difference and ethnic differential is another area where future researchers could venture into as Nigeria is bestowed with hundred of ethnic groups with difference religious belief and political ideology which is quite common to geo-political zones in Nigeria. Finally, future researches can be directed towards analysis the relationship between

whistle blowing and religious difference in Nigeria or to find out the nexus between the cooperation level of employees in the federal and state civil service and their ability to disclose wrongdoings in their respective organizations.

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## APPENDICES

### Appendix A

Department of Business and Entrepreneurship, School of  
Business and Governance College  
of Humanities, Management and Social Sciences, School of  
Postgraduate Studies,  
Kwara State University, Malete,

Dear Respondent,

#### LETTER OF INTRODUCTION

This bearer, Mr. BABATUNDE, Sodiq Olanrewaju with matriculation number: 15/27/MMA006 is a Masters student of the Department of Business and Entrepreneurship, College of Humanities, Management and Social Sciences; School of Postgraduate Studies, Kwara State University, Malete, Nigeria.

With M.Sc. Management in view, he is currently conducting a research study titled **“Effects of Whistle blowing on the Performance of the Nigerian Public Service”**. This study is channelled towards examining how the employees and Organization perceives whistle blowing Act and Policy with cases related to the Nigerian Public Sector.

In this circumstance, we request your support in helping him fill this questionnaire attached therein in order to make him carryout this research work objectively. Please note that the information supplied shall be treated with utmost confidence and use purely for academic purposes only. Thanks for your cooperation.

Yours faithfully,

‘RAHMAN O. MUSTAPHA (PhD)

Dissertation Supervisor

## Appendix B

### Questionnaire

#### SECTION A: Demographic information

(N.B: Please ticking as appropriate)

1. Gender: Male ( ) Female ( )
2. Age: 19 and below ( ) 20-29 ( ) 30-39 ( ) 40-49 ( ) 50-59 ( ) 60 and above ( )
3. Marital status: Single ( ) Married ( ) Separated ( )
4. Educational background: SSCE ( ) OND/NCE ( ) HND/B.Sc. ( ) Postgraduate ( )
5. Years in service: Less than 5years: ( ) 5-10 ( ) 11-20 ( ) 21-30 ( ) above 30( )
6. Employment status: Permanent ( ) Contract ( )

**SECTION B:** This section discusses the variables adopted in this research work and it is designed in order to test the perspective of the respondents in relations to the act of whistle blowing. This is further grouped into five (5) sub-sections.

Please Tick the appropriate alternative

Key; Where SA-Strongly Agreed, A- Agreed, N-Neutral, SD-Strongly Disagreed D-Disagreed

S/N	Whistle blowing	SA	A	N	SD	D
7.	I have an understanding of what whistle blowing is all about					
8.	I am aware of Federal Government of Nigeria Policy on Whistle blowing					
9.	I am aware of how to share information on whistle blowing if any arises					
10.	Whistle blowing can assist in reducing wrongdoings in the Nigeria Public sector					
	<b>Reporting</b>	<b>SA</b>	<b>A</b>	<b>N</b>	<b>SD</b>	<b>D</b>
11.	My organization often use report as part of the system control					

12.	Reporting is what is preferable means of disclosing wrongdoings in my organization					
13.	Reporting means of disclosing has assists my organization in disclosing wrongdoing					
14.	Whistle blowing through reporting can assist in reducing wrongdoings in the Nigeria Public sector					
	<b>Auditing</b>	<b>SA</b>	<b>A</b>	<b>N</b>	<b>SD</b>	<b>D</b>
15.	Rate of wrongdoing in my organization has reduced due to frequent auditing					
16.	Proper auditing of activities has helped in reducing financial misappropriation					
17.	My organization adoption of timely auditing has helped in the management of business or operation activities					
18.	Disclosure of wrong doing through auditing helps in achieve the set objective					
	<b>Employees' Commitment</b>	<b>SA</b>	<b>A</b>	<b>N</b>	<b>SD</b>	<b>D</b>
19.	Disclosure of wrongdoing in my organization often affects the commitment of employees					
20.	Employee who whistle blow is often exposed to loss of job threat and thereby affecting his/her commitment to work					
21.	Employee who whistle blow usually find it difficult to get promoted and thereby affecting his/her commitment towards work					
22.	Whistle blowers are often seen as back stabbers, not team player and disloyal individual hence, affecting how employees commit themselves to work					
	<b>Organizational Goodwill</b>					
23.	When wrongdoing of an organization is exposed, the organization tends to lose her public image					

24.	Organization tend to jeopardise her perceived image to the stakeholders and shareholders					
25.	Organization tends to lose its respect when a wrongdoing is disclosed to the public					
26.	Disclosure of wrongdoing in an organization negatively affect the way employees view the organization					
<b>Service Quality</b>						
27.	Service to the general public is likely to improve with the introduction of whistle blowing policy					
28.	Introduction of whistle blowing policy has helped organizations in the public sector to improve the efficiency in service					
29.	Due to the whistle blowing policy, organization tend to step up their level of commitment towards improving the operations within the public sector					
30.	Whistle blowing has assisted in awakening organizations to want to perform to the best of their capabilities					
<b>Transparency</b>						
31.	Since the introduction of whistle blowing policy to public sector, my organization has been extra diligent in dealing with her financial activities					
32.	Whistle blowing policy existence has assisted my organization charging employee on financial and moral integrity					
33.	Whistle blowing policy have helped strengthened the organization financial reporting					
34.	Whistle blowing policy has assisted my organization in improving her revenue and expenditure activities					

Thanks for your time.

## Appendix C

### KREJCIE AND MORGAN SAMPLE SIZE TABLE

N	S	N	S	N	S
<b>10</b>	10	220	140	1200	291
<b>15</b>	14	230	144	1300	297
<b>20</b>	19	240	148	1400	302
<b>25</b>	24	250	152	1500	306
<b>30</b>	28	260	155	1600	310
<b>35</b>	32	270	159	1700	313
<b>40</b>	36	280	162	1800	317
<b>45</b>	40	290	165	1900	320
<b>50</b>	44	300	169	2000	322
<b>55</b>	48	320	175	2200	327
<b>60</b>	52	340	181	2400	331
<b>65</b>	56	360	186	2600	335
<b>70</b>	59	380	191	2800	338
<b>75</b>	63	400	196	3000	341

<b>80</b>	66	420	201	3500	346
<b>85</b>	70	440	205	4000	351
<b>90</b>	73	460	210	4500	354
<b>95</b>	76	480	214	5000	357
<b>100</b>	80	500	217	6000	361
<b>110</b>	86	550	226	7000	364
<b>120</b>	92	600	234	8000	367
<b>130</b>	97	650	242	9000	368
<b>140</b>	103	700	248	10000	370
<b>150</b>	108	750	254	15000	375
<b>160</b>	113	800	260	20000	377
<b>170</b>	118	850	265	30000	379
<b>180</b>	123	900	269	40000	380
<b>190</b>	127	950	274	50000	381
<b>200</b>	132	1000	278	75000	382
<b>210</b>	136	1100	285	1000000	384

Where: S = Sample Size N = Population.

Source: Krejcie and Morgan (1970).