

Whistleblowing and Deviant Behaviour among Professional Accountants in Nigeria

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ABSTRACT

This study aimed at determining the moderating influence of trust and fear of retaliation on the effect of whistleblowing and whistleblowing propensity on interpersonal and organizational deviance. The population of the study comprised of all the 935 Professional accountants in Nigeria; and with a census sampling technique. A structured questionnaire served as the instrument for data collection, while both construct validity and internal reliability were established. Hypotheses were tested at a 0.05 level of significance. Results: no statistically significant effect of whistleblowing propensity on organizational deviance ($\beta_{1WBP} = -0.5351, P > 0.05$) and interpersonal deviance ($\beta_{2WBP} = -0.4376, P > 0.05$); a statistically significant negative effect of whistleblowing on organizational deviance ($\beta_{1WB} = -13.6456, P < 0.05$) and interpersonal deviance ($\beta_{2WB} = -5.8787, P < 0.1$); no moderating influence of trust on the effect of whistleblowing propensity on organizational deviance ($\beta_{1WBP \times TRST} = -0.0044, P > 0.05$) and interpersonal deviance ($\beta_{2WBP \times TRST} = -0.0151, P > 0.05$; a positive

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moderating influence of trust on the effect of whistleblowing on organizational deviance ($\beta_{1WB \times TRST} = 0.5013, P < 0.05$) and interpersonal deviance ($\beta_{2WB \times TRST} = 0.0874, P > 0.05$); a moderating influence of fear of retaliation on the effect of whistleblowing propensity on organizational deviance ($\beta_{1WB \times FOR} = 0.0378, P < 0.1$ and on interpersonal deviance ($\beta_{2WB \times FOR} = -0.0018, P > 0.05$); no moderating influence of fear of retaliation on the effect of whistleblowing on organizational deviance ($\beta_{1WB \times FOR} = 0.0696, P > 0.05$ and on interpersonal deviance ($\beta_{2WB \times FOR} = 0.3209, P < 0.05$). Efforts should be made to trace the roots of deviant behaviours as some of them may be caused by deep-rooted or hidden issues which employees may not easily report because of fear of retaliation.

1. INTRODUCTION

Whistleblowing has been described as the situation whereby former or current organizational members disclose any form of immoral, illegitimate, or illegal practices or activities under the superintendence of their employers, to people or organizations they believe will take adequate actions (Taylor & Goodwin, 2022; Vian, Agnew, & McInnes, 2022). If properly managed, whistleblowing has the capacity to improve operational transparency and job satisfaction, as well as reduce financial risks, operational costs, and workplace stress. Also, firms with reputation for unethical practices arising from whistleblowing activities face the risk of reduced customer patronage. Over the years, whistle blowing has received prodigious attention from scholars, as the emergence of various forms of scandals has continued to plague the corporate world (Nuswantara, 2023). It is now strongly advocated that every organization should be scrutinized as there is a likelihood that no firm is without one form of unethical backdrop or the other (Mesmer-Magnus & Viswesvaran, 2005); which further suggests a high propensity to blow the whistle in such organizations.

Whistleblowing propensity is accompanied by the ethical dilemma of either deciding to leave or remaining and speaking up about the situation. This decision is dependent on ease of movement, availability of alternative job opportunities, and seriousness of the wrongdoing (Spoelma *et al.*, 2020; Tavakoli, Keenan, & Crnjack-Karanovic, 2003). Employees are unlikely to remain especially if their organizations are sited in areas with high unemployment rate and weak or non-existent whistleblowing legislature - where the employee is uncertain to a large extent of the consequences of whistleblowing. It is also possible that the work environment does not provide the ambience and confidence for employees to voice their opinions without any fear of unwelcome repercussions. Because most firms frown against whistleblowing (Mesmer-Magnus & Viswesvaran, 2005), there is a tendency for employees to exhibit silence and sufferance, and in some cases, deviant behaviours; since any attempt to expose unethical practices may lead to retaliatory measures by management or colleagues (Aquino *et al.*, 1999; Morrison & Milliken, 2000). Conversely, work environments may be empowering and

liberating, such that relationships between employees and managers allow for free exchange of information, without fear of any adverse consequences (Nuswantara, 2023; Tavakoli, Keenan, & Crnjack-Karanovic, 2003). For firms where such level of trust exists, the worker is faced with the moral obligation, rather than an ethical dilemma, of exposing any wrongdoing within the organization, as there is a belief that such efforts would be well lauded and managed. Research has shown that whistleblowing thrives where employees believe that management would respond to their complaints (Mesmer-Magnus & Viswesvaran, 2005); where there are laid down policies and programmes to support whistleblowers (Zhang *et al.*, 2009), and where supporting channels are communicated and assessable to organizational members (Latan *et al.*, 2018; Mkheimer *et al.*, 2022). Accountants are usually faced with this moral challenge of either being mute about expropriation of company funds and manipulation of financial statements in the organization, which portrays them as co-conspirators and incompetent; or leaving the organization and speaking up, which portrays them as traitors (Clyde *et al.*, 2022; Putra *et al.*, 2022). In fact, there are still occasions where accountants who make the latter choice are hounded by management for exposing existing malpractices within the organization. This triggers some concerns about the functionality of fear or trust in reducing or increasing the whistleblowing tendencies of accountants (Casal & Bogui, 2008).

Hence, trust or fear may trigger certain behaviours associated with management responses towards whistleblowing by organizational members. On the one hand, it is possible that accountants with high propensity for whistleblowing, accompanied by high incidence of trust may exhibit low tendencies of deviant behaviours, while those with low whistleblowing propensity, nuanced with low incidence of trust, may display high inclination towards deviant behaviours. On the other hand, accountants with high whistleblowing propensity, accompanied by high level of fear may exhibit high deviant behaviours while those with low whistleblowing propensity, punctuated by low levels of trust could manifest deviant behaviours. These interactional tendencies of trust and fear of retaliation suggest that the propensity to blow the whistle may or may not lead to the whistleblowing act itself, neither will the whistleblowing act necessarily predict deviant behaviours. Deviant behaviours can be organizational or interpersonal. Organizational deviance is the extent to which employees exhibit counterproductive behaviours towards the organization, whereas interpersonal deviance is the extent to which employees exhibit antisocial behaviours towards each other (Taylor & Goodwin, 2022; Warren, 2003). Research shows that employee deviance is capable of leading to massive economic losses in the form of low productivity, high insurance costs, property loss or damage, low team spirit, and besmirched reputations (Aquino *et al.*, 1999). Examining the moderating effects of trust and fear will therefore shed light on the extent to which employees are willing to exhibit deviant behaviours – whether at an interpersonal level or organizational level – due to perceived reactions by management or peers.

2. CONCEPTUAL REVIEW

2.1 Whistleblowing

Whistleblowing is referred to as “dissenting act of public accusation against an organization which necessitates being disloyal to that organization” (Jubb, 1999:77). It is the process whereby present or former workers in an organization report various forms of unwholesome practices that occurred or still occur within the organization. These practices are usually unethical, illegal, fraudulent, and very inimical to the success and progress of the organization (Kenny & Fotaki, 2023). These wrongdoings are reported to senior members of the organization who the whistleblowers believe have what it takes to implement certain disciplinary or punitive actions towards the offenders (Yang & Xu, 2020).

2.2 Whistleblowing Propensity

Whistleblowing propensity is the tendency or the probability that an individual would blow the whistle over wrongdoings discovered in the organization (Wells *et al.*, 2020). It is the extent that employees believe that it is wasteful to report any wrongdoing in the workplace; the extent that they feel obligated to report any wrongdoing in the workplace; the extent that they believe it is reporting wrongdoing is the right thing to do; the extent that they feel that it is in the best interest of the organization for everyone to report wrongdoings done in the organization; and the extent that they would encourage other members of the organization to report wrongdoings (Tavakoli, Keenan, & Crnjak-Karanovic, 2003; Wells *et al.*, 2020).

2.3 Fear of Retaliation

The fear of retaliation is the panic and agitation that whistleblowers have that their whistleblowing efforts may not be appreciated but reverberated. It is the anxiety that potential whistleblowers experience as they contemplate blowing the whistle over wrongdoings or malpractices uncovered especially when they are perpetrated by superiors who are perceived to exercise more power and authority over their fate in the organization (Barlett *et al.*, 2019; Danis *et al.*, 2008). Retaliation takes many forms which include intimidating the whistleblower to withdraw accusations, pressure to leave the organization, dismissal, suspension, withdrawal or reduction of benefits and remunerations, strategic attempts to sabotage and discredit the whistleblowing process, whistleblower's isolation from decision making in the organization, defamation of character, imprisonment, bankruptcy, referral for medical examination, blackmails, and other forms of harassments (Barlett *et al.*, 2019).

2.4 Trust in Management

Trust in management is described as workers' belief that their employers have high integrity; their expectations that their employees will treat them in a consistent and predictable fashion; their belief that their employers are always honest and truthful; their belief that their employers' intentions and motives are good; and their perception of how open-minded and up-front their employers are (Renzl, 2008; Clark & Payne, 1997). Hence, when trust in management is warranted, it enhances the relationship between the employees and their superiors. But when trust is unwarranted, the trustor is exposed to the risks of betrayal and other emotional hazards.

2.5 Employee Deviance

Employee deviance is defined as the "voluntary behaviour that violates significant organizational norms and in so doing threatens the well-being of the organization, its members, or both" (Robison & Bennett, 1995:556). Aquino *et al.*, (1999) distinguishes between two main types of employee deviance namely: interpersonal deviance and organizational deviance. Interpersonal deviance are those anti-social behaviours aimed at inflicting physical or emotional harm to other employees in the organization. Interpersonal deviance includes gossip, verbal abuse, and harassments. Organizational deviance are those actions aimed directly at destroying the organization or distorting its structures and systems, such as theft or destruction of property, sabotage of processes, rebelling against authorities, and withdrawing commitment to duties.

3 . HYPOTHESES DEVELOPMENT

3.1 Whistle blowing propensity and employee deviance

The extent to which employee deviance is predicated on whistleblowing propensity would depend on the degree that employees believe that their concerns would be given adequate attention. Negative behaviours are employees' ways of communicating their displeasure over the inappropriate use of the firm's financial resources. But more than that, it is exacerbated by a track record of failed promises to investigate fraudulent practices by workers in the past (Bolin & Heatherly, 2001). In firms where managers and employees are allowed to perpetuate

financial crimes and are even implicitly rewarded for such activities, workers are likely to believe that financial misappropriation is both endemic and subtly enhanced by the firm's leadership (Esavwede *et al.*, 2023). If the persons that should address illegal activities are the ones perpetuating them, then there may be no end in sight for corruption no matter the willingness or propensity to expose them. Flagrantly confronting management about such tacitly supported activities under their watch may trigger diminutive consequences and company-wide antagonism towards the worker. Conversely, joining the bandwagon to practice moral turpitude may also become an option for inherently corrupt individuals seeking avenues to express their wantonness (Stansbury & Victor, 2009). Either way, the employee would resort to deviant behaviours such that the higher the tendency to expose such malpractices with the knowledge that they may not be addressed, the higher the tendency to behave negatively. We therefore hypothesize that:

H_{1a}: There is a direct effect of whistleblowing propensity on interpersonal deviance

H_{1b}: There is a direct effect of whistleblowing propensity on organizational deviance

3.2 Whistleblowing and employee deviance

The fundamental organizational standards of ethics and reportage of unwholesome behaviours requires that where and when unscrupulous activities are spotted within the organization, employees should blow the whistle by communicating the authorities for appropriate disciplinary actions against the perpetrators (Khan *et al.*, 2022; Vian *et al.*, 2022). Whistleblowing is therefore the tool with which employees can express their discontent about illegal activities going on in the organization. But its success requires the cooperation of every other member of the firm (Stansbury & Victor, 2009). It takes great courage and audacity to report fraudulent behaviours especially if they were done by senior colleagues. If previous whistleblowing acts have been met with disapprovals from fellow workers who are probably connivers with top corrupt members of the firm, the prospective whistleblower feels isolated, discouraged and demotivated to blow the whistle. A natural consequence of these occurrences would be to develop a negative affect for the organization which would translate to negative actions and behaviours. Thus, it has been suggested that deviant behaviours are products of frustration emanating from broken promises and unfulfilled expectations from the leadership of the firm (Choi *et al.*, 2018; Park *et al.*, 2017; Aquino *et al.*, 1999). We therefore propose:

H_{2a}: There is a direct effect of whistleblowing on interpersonal deviance

H_{2b}: There is a direct effect of whistleblowing on organizational deviance

3.3 The moderating role of trust in management

Trust in management showcases the extent that employees believe that whistleblowing action would be rewarded through disciplinary actions against wrongdoers. The propensity for whistleblowing is likely to increase if workers believe that reporting wrongdoing would not be met by sanctions and punishments. But trust is a function of an individual's previous personal experiences and nature of social relationships with the leaders (Clark & Payne, 1997). A track record of frequently demeaning the investigation process of wrongdoings, isolating whistleblowers, making them *persona non grata* within the organization, disgracing them, and defaming their character would ultimately erode trust and lead to nondisclosure of subsequent wrongdoings.

H_{3a}: There is a moderating influence of trust in management on the effect of whistleblowing propensity on interpersonal deviance

H_{3b}: There is a moderating influence of trust in management on the effect of whistleblowing propensity on organizational deviance.

Research has shown that workplace performance, cooperation, teamwork, and attitudes are greatly influenced by trust in management (Dirks & Ferrin, 2001; Jones & George, 1998). Trust is burgeoned by the intersection of the values, beliefs, emotions, and philosophies of interacting parties; but it also moderates the effects of other organizational variables on the behavioural outcomes of employees (Dirks & Ferrin, 2001). In other words, trust would provide the required ambience that facilitates positive behaviours emanating from interpersonal interactions within the firm. Where this is present, the extent to which interpersonal interactions on organizational issues such as reporting wrongdoings within the organization would increase deviant behaviours would be minimized. Since trust forms the basis for knowledge sharing by employees, it becomes clear that the absence of trust may improve whistleblowing action and reduce employee deviance. Also, trust in management may prevent the development of anomie – workers’ exhibition of reclusive and belligerent behaviours in order to compensate for management’s rejection or non-use of whistleblowing information (Choi *et al.*, 2018; Bolin & Heatherly, 2001). We therefore propose:

H_{4a}: There is a moderating influence of trust in management on the effect of whistleblowing on interpersonal deviance.

H_{4b}: There is a moderating influence of trust in management on the effect of whistleblowing on organizational deviance.

3.4 The moderating role of fear of retaliation

The effect of whistleblowing propensity on whistleblowing may be moderated by the fear of retaliation by management. Corrupt leaders are willing and ready to do anything in takes to cover up their tracks and even distract regulatory bodies and the public from the gravity and impunity of their activities. Employees who are willing to report unethical practices risk certain retributive measures from management such as demotion, adverse working conditions, reduced pay and allowances, loss of job, and character defamation (Mesmer-Magnus & Viswesvaran, 2005). The impact of retaliation on the employee’s chances of whistleblowing is a function of the vehemence with which management have retaliated whistleblowing attempts in the past (Stansbury & Victor, 2009); or the employee’s perception of the human resource practices of management (Choi *et al.*, 2018).

H_{5a}: There is a moderating influence of fear of retaliation on the effect of whistleblowing propensity on interpersonal deviance.

H_{5b}: There is a moderating influence of fear of retaliation on the effect of whistleblowing propensity on organizational deviance.

We also suggest the possibility that fear of retaliation would moderate the effect of whistleblowing on employee deviance. It is clear that future whistleblowing attempts may suffer setback in an organization if whistleblowers perceive or actually experience retaliatory measures from management. But beyond that, whistleblowing may lead to deviant behaviours based on the organization’s view and the whistleblower’s perception of the merits of the retaliatory measures given. the extent to which whistleblowing action warrants retaliation in an organization is to the degree that management believes that the whistleblower’s actions are not justified and the performance of the company is tied to the wrongdoing being reported (Mesmer-Magnus & Viswesvaran, 2005). But if the whistleblower believes that reporting wrongdoing is justified despite its connection to firm performance, and that management’s retaliatory measures are unwarranted or too grave to bear, then pugnacious behaviours may become the response of the worker. Hence:

H_{6a}: There is a moderating influence of fear of retaliation on the effect of whistleblowing on interpersonal deviance.

H_{6b}: There is a moderating influence of fear of retaliation on the effect of whistleblowing on organizational deviance.

4. MATERIALS AND METHODS

4.1 Measures

We adopted measures from extant literature for this study but modified them to suit our context. We designed the questionnaire such that responses on constructs except whistleblowing construct were obtained using the five-point Likert scale (strongly disagree – 1, disagree – 2, undecided – 3, agree – 4, and strongly disagree – 5). The whistleblowing propensity construct was adopted from Tavakoli *et al.*, (2003) with sample items such as “I feel obliged to blow the whistle if I observe wrongdoing” and “I believe that whistleblowing is in the best interest of the company”. The measure for the whistleblowing action was adopted from Stansbury & Victor (2009). Respondents were asked to respond “yes” – 1, “no” – 2, or “uncertain” – 0 to the question: “Have you ever reported your observation of a misconduct to management or to another appropriate person?” Measures for fear of retaliation construct (6 items) were adopted from Casal & Bogui (2008). Sample items are: “I believe I will be given credit for reporting misconduct” and “I believe I will receive actual reprisals for reporting misconduct”. Measures for trust in management construct (9 items) were adopted from Mulki *et al.*, (2008). Sample items include: “I am sure I fully trust my employer” and “I believe the motives and intentions of my employer are good”. Measures from interpersonal and organizational deviance construct (14 items) were adopted from Aquino *et al.*, (1999). Sample items are: “I have made ethnic, racial, or religious slur against a co-worker” and “I have intentionally arrived late for work”.

We controlled for the effects of sex, age, education, employment type, industry type, and employment tenure (Tavakoli *et al.*, 2003; Keenan, 2000). Respondents were asked to respond whether they were “male” – 1 or “female” – 2. Responses on the respondents’ age were ranked in order from 1-5, with 1 representing the youngest age group and 5 representing the oldest age group. Respondents were asked to indicate their highest educational qualification from first degree – 1 and post graduate studies – 2. We also controlled for employment type and industry type by assigning a binary coding to the categories “contract staff” – 1 and “permanent staff” – 2; and “manufacturing” – 1, “service” – 2 respectively. Responses on employment tenure were ranked in order 1-5 for different ranges, with 1 representing the lowest range and 5 representing the highest range.

4.2 The Measurement Instrument

The study questionnaire was divided into two sections, in both sections; the responses were ranked on a five (5) point Likert scale. Section one, contains 16 items related to the factor that influences whistleblowing intention. Trust in management, fear of retaliation and whistleblowing propensity. Trust in management was measured using a scale adopted from (Robinson, 1996). The scale which measured the extent to which respondents can vouch for their employer’s level of integrity and sincerity has 7 items and a reliability score of 0.956. A sample item from the scale is “I can expect my employer to treat me in a consistent and predictable fashion”. Whistleblowing propensity was measured using a scale adopted from Keenan (2000). The scale measures the respondents’ inclination to disclose any observed wrongdoing in their place of work. The scale which contains 5 was reliable at 0.968. A sample item is “In my opinion, it is wasteful to report wrong doing at the workplace”. Fear of retaliation was measured using a 4 item scale adopted from (Tavakoli, Keenan, & Crnjack-Karanovic, 2003). The composite reliability of the scale is 0.962 and a sample item from the scale is “My organization effectively helps reporters of wrongdoing avoid retaliation”. The second section

contains 15 items which are related to employees' deviance (organizational deviance and interpersonal deviance) behaviour. Organizational deviance scale which has a reliability score of 0.974 contains 9 items. The scale measured respondents deviance acts directed towards the organization. A sample item from the scale is "Made unauthorized use of organizational property". The interpersonal deviance construct was used to measure the various forms of deviance behaviours directed towards co-workers by respondents. The construct reliability score is 0.961 and a sample question item from the scale is "Made an ethnic, racial, or religious slur against a co-worker". Both organizational and interpersonal deviance scale was adopted from (Bradfield & Aquino, 1999). We controlled for the effect of work conditions, work cadre, gender, age, job experience and work experience. Extant literature on whistleblowing and employees deviance behaviour have controlled for the effect of these variables in studies (Keenan, 2000; Mulki *et al.*, 2008; Robinson, 1996; Tavakoli, Keenan, & Crnjack-Karanovic, 2003).

Table 4.1: Validity and Reliability scores of the study constructs

Question Items	Trust	WBP	FOR	OD	ID	Composite reliability	AVE
Trust in Management							
I believe my employer has high integrity	0.918						
I can expect my employer to treat me in a consistent and predictable fashion	0.909						
My employer is not always honest and truthful	0.908						
In general, I believe my employer's motives and intentions are good	0.908					0.956	0.759
I don't think my employer treats me fairly	0.842						
My employer is open and up-front with me	0.839						
I am not sure I fully trust my employer	0.764						
Whistle blowing propensity							
In my opinion, it is wasteful to report wrong doing at the workplace		0.954					
I usually do not feel obligated to report wrongdoing at my workplace		0.936					
When colleagues err, it is not right to report to Management		0.936				0.968	0.858
It is not in the best interest of my organization if everyone reports wrong doing of colleagues		0.912					
I do not encourage colleagues to report wrong doing of others to Management		0.891					

Fear of Retaliation				
There is adequate protection for employees that report wrong doing	1.000			
Top Management always takes cases of wrong reported seriously	0.959			
My immediate Boss usually takes the necessary step in handling complaints of wrong doing	0.929	0.962		0.865
My organization effectively helps reporters of wrongdoing avoid retaliation	0.823			
Organizational Deviance				
Intentionally arrived late for work	0.999			
Called in sick when I was not really ill	0.990			
Took undeserved breaks to avoid work	0.987			
Made unauthorized use of organizational property	0.954			
Left work early without permission	0.871	0.974		0.807
Lied about the number of hours I worked	0.871			
Worked on a personal matter on the job instead of working for my employer	0.840			
Purposely ignored my supervisor's instructions	0.768			
Intentionally slowed down the pace of my work	0.766			
Interpersonal Deviance				
Made an ethnic, racial, or religious slur against a co-worker		0.970		
Swore at a co-worker		0.965		
Refused to talk to a co-worker		0.945	0.961	0.803
Gossiped about my supervisor		0.857		
Made an obscene comment or gesture at a co-worker		0.832		
Teased a co-worker in front of other employees		0.802		

Table 4. 2: Analysis of measurement and structural model.

The goodness of fit measures	CMIN/DF	NFI	CFI	TLI	RMSEA
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Recommended value	≤ 3	≥0.9	≥0.9	≥0.9	≥0.08
Measurement Model	3.651	0.948	0.962	0.955	0.071

The scale used to measure trust in management which 7 items contains had validity scores for its question items ranging from 0.764 – 0.918. The composite reliability score for this construct was 0.956 which is higher that the recommended 0.5. While the average variance extracted score for the construct was 0.759 which is also higher than 0.5 as recommend, it is not higher than the composite reliability score showing that for this construct, there was no validity concerns. For the whistleblowing propensity scale, the validity of its 6 question items was between 0.891 and 0.954. The composite reliability score and the average variance extracted (AVE) score was 0.968 and 0.858. While both scores were higher than 0.5 recommended minimum, the reliability score was higher than the AVE score indicating that there was no case for validity concern for the construct. The validity scores for the 4 items in the fear of retaliation scale were between 0.823 and 1.000. The composite reliability score was 0.962 and the average variance extracted (AVE) score was 0.865. While the reliability and AVE score were higher than 0.5, there was no validity concern for the construct because the AVE was less than the reliability score. For organizational deviance scale, the validity scores for the 9 items range from 0.766 – 0.999. The composite reliability score was 0.974, while the average variance extracted (AVE) score was 0.858 which is less than the reliability score indicating that the scale is reliable and that there is no validity concern. The validity scores for the 4 question items in interpersonal deviance scale were between 0.802 and 0.970. The composite reliability score and average variance extracted score (AVE) were 0.961 and 0.803 respectively. Given that the AVE score was less than the composite reliability score, there was no validity concern for this construct.

To determine the goodness of fit of the measurement model, the indicators of goodness of fit such as the minimum discrepancy to degree of freedom (CMIN/DF), normative fit index (NFI), comparative fit index (CFI), Tucker-Lewis index (TLI), and root mean square error of approximation (RMSEA) were ascertained. The Tucker-Lewis index (TLI) was included to ensure the measurement model's fitness is valid. The findings of the measurement model indicate that the CMIN/DF value is 3.651, which is slightly higher than the ≤3 recommended by Byrne (1989). The results from the analysis of other measurement model's fit indices as contained in Table 2 indicates that their value is above 0.9 which is generally acceptable minimum (NFI = 0.948, CFI = 0.962, and TLI = 0.955). Judging from the results, it can be said that the measurement perfectly fit the collected data.

5. RESULTS

5.1 Descriptive Statistics

Table 5. 1: Inter-item correlation and descriptive statistics

	Mean	S.D	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Gender_1(1)	1.606	.4853	1													
Age_1(2)	3.308	.8802	-.054	1												
EduQual_1(3)	2.205	.7611	-.034	.093*	1											
WorkCadre_1(4)	2.670	.5442	.044	.387**	.101*	1										
JobExp_1(5)	10.636	5.4608	-.066	.385**	.103*	.203**	1									
WorkExp_1(6)	13.590	6.4174	-.037	.551**	.137**	.413**	.381**	1								
WorkPlace_1(7)	1.788	.4702	.114**	.089*	-.015	.224**	-.037	.093*	1							
WorkCond_1(8)	1.771	.3763	-.018	.028	.052	.170**	.005	-.056	.085	1						
WhistBlow(9)	1.70	.457	.184**	-.058	.006	.148**	-.142**	-.104*	.057	.187**	1					
SUMTRST(10)	25.6602	4.45919	.171**	-.018	.047	.032	.006	.016	.099*	.163**	.169**	1				
SUMWBP(11)	14.3822	4.00587	-.084	.042	.065	-.131**	.091*	-.073	-.130**	.023	.023	-.085	1			
SUMFOR(12)	10.5946	3.04856	-.140**	-.014	-.083	-.165**	.076	-.093*	-.039	-.156**	-.146**	-.465**	.076	1		

SUMOD(13)	15.6931	6.03411	-.013	.018	-.070	.015	-.171**	.053	.047	-.163**	-.154**	-.109*	-.171**	.014	1
SUMID(14)	8.9498	3.98272	-.117**	-.044	-.030	-.067	-.100*	-.016	-.099*	-.099*	-.086	-.338**	-.047	.206**	.624**

** . Correlation is significant at the 0.01 level (2-tailed); * . Correlation is significant at the 0.05 level (2-tailed).

5.2 Test of Hypotheses

Table 2: Results for Hypotheses 1-3

Variables	Organizational Deviance							
	Model 1				Model 2			
	β_{WBP}	t	LLCI	ULCI	β_{WB}	t	LLCI	ULCI
Constant:								
C	33.43	4.01	17.07	49.79	46.65	4.94	28.07	65.22
Controls:								
Work Condition	-2.25	-3.19	-3.64	-.86	-2.15	-3.03	-3.55	-.76
Work Cadre	-.05	-.09	-1.13	1.03	.56	1.03	-.51	1.63
Gender	-.33	-.61	-1.39	.73	-.23	-.42	-1.31	.85
Age	.45	1.24	-.26	1.17	.22	.63	-.48	-.93
Job Experience	-.22	-4.20	-.32	-.12	-.27	-5.10	-.37	-.16
Work Experiences	.07	1.3	-.03	.17	.07	1.45	-.03	.17
Predictors:								
Whistleblowing Propensity (WBP)	-.54	-1.05	-1.54	.47				
Whistleblowing Activity (WB)					-13.65	-2.68	-23.66	-3.64
Trust Management (T)	-.11	-.49	-.57	.34	-.99	-3.61	-1.54	-.45
Fear of Retaliation (FOR)	-.63	-1.84	-1.31	.04	.07	.19	-.63	.77
Interactions:								
WBP x T	-.004	-.29	-.03	.03				
WB x T					.50	3.29	.20	.80
WBP x FOR	.038	1.79	-.004	.08				
WB x FOR					-.07	-.34	-.47	-.76

Source: PROCESS V.3 Output

Hypothesis One

1. **H₀:** There is no main effect of whistleblowing on organizational deviance amongst selected Nigerian Professional Accountants.
H₁: There is a main effect of whistleblowing on organizational deviance amongst selected Nigerian Professional Accountants.
 - a. There was no statistically significant effect of whistleblowing propensity on organizational deviance ($\beta_{1WBP} = -0.5351$, $P > 0.05$).
 - b. There was a statistically significant negative effect of whistleblowing on organizational deviance ($\beta_{1WB} = -13.6456$, $P < 0.05$).

Hypothesis Two

2. **H₀:** Trust in management does not moderate the effect of whistleblowing on organizational deviance amongst selected Nigerian Professional Accountants.
H₁: Trust in management moderates the effect of whistleblowing on organizational deviance amongst selected Nigerian Professional Accountants.
 - a. There was no statistically significant moderating influence of trust on the effect of whistleblowing propensity on organizational deviance ($\beta_{1WBP \times TRST} = -0.0044$, $P > 0.05$).
 - b. There was a statistically significant positive moderating influence of trust on the effect of whistleblowing on organizational deviance ($\beta_{1WB \times TRST} = 0.5013$, $P < 0.05$).

Hypothesis Three

3. **H₀:** There is no moderating role of fear of retaliation on the effect whistleblowing has on organizational deviance amongst selected Nigerian Professional Accountants

H₁: There is a moderating role of fear of retaliation on the effect whistleblowing has on organizational deviance amongst selected Nigerian Professional Accountants

- a. There was a statistically significant moderating influence of fear of retaliation on the effect of whistleblowing propensity on organizational deviance ($\beta_{1WBP \times FOR} = 0.0378, P < 0.1$).
- b. There was no statistically significant moderating influence of fear of retaliation on the effect of whistleblowing on organizational deviance ($\beta_{1WB \times FOR} = 0.0696, P > 0.05$).

Table 5. 3: Results for Hypotheses 4-6

Variables	Interpersonal Deviance							
	Model 3				Model 4			
	β_{WBP}	t	LLCI	ULCI	β_{WB}	t	LLCI	ULCI
Constant:								
C	23.79	4.42	13.22	34.36	27.4	4.45	15.30	39.51
Controls:								
Work Condition	-.37	-.81	-1.27	.53	-.48	-1.03	-1.39	.43
Work Cadre	-.23	-.65	-.93	.47	-.20	-.56	-.90	.50
Gender	-.48	-1.39	-1.17	.20	-.38	-1.05	-1.08	.33
Age	-.10	-.42	-.56	.36	-.15	-.65	-.61	.31
Job Experience	-.08	-2.40	-.15	-.02	-.08	-2.37	-.15	-.014
Work Experiences	.03	1.04	-.03	.10	.03	.95	-.03	.10
Predictors:								
Whistleblowing Propensity (WBP)	-.44	-1.32	-1.09	.21				
Whistleblowing Activity (WB)					-5.88	-1.77	-12.40	.64
Trust Management (T)	-.47	-3.19	-.77	-.18	-.40	-2.23	-.75	-.05
Fear of Retaliation (FOR)	.11	.47	-.33	.54	-.45	-1.95	-.91	.003
Interactions:								
WBP x T	.02	1.52	-.0045	.035				
WB x T					.09	.88	-.11	.28
WBP x FOR	-.002	-.13	-.03	.025				
WB x FOR					.32	2.41	.06	.58

Source: PROCESS V.3 Output

Hypothesis Four

4. **H₀:** There is no main effect of whistleblowing on interpersonal deviance amongst selected Nigerian Professional Accountants.

H₁: There is a main effect of whistleblowing on interpersonal deviance amongst selected Nigerian Professional Accountants.

- a. There was no statistically significant main effect of whistleblowing propensity on interpersonal deviance ($\beta_{2WBP} = -0.4376, P > 0.05$).
- b. There was a statistically significant negative main effect of whistleblowing on interpersonal deviance ($\beta_{2WB} = -5.8787, P < 0.1$).

Hypothesis Five

5. **H₀:** Trust in management does not moderate the effect of whistleblowing on interpersonal deviance amongst selected Nigerian Professional Accountants.

H₁: Trust in management moderates the effect of whistleblowing on interpersonal deviance amongst selected Nigerian Professional Accountants.

- a. There was no statistically significant moderating influence of trust on the effect of whistleblowing propensity on interpersonal deviance ($\beta_{2WBP \times TRST} = -0.0151, P > 0.05$).
- b. There was no statistically significant moderating influence of trust on the effect of whistleblowing on interpersonal deviance ($\beta_{2WB \times TRST} = 0.0874, P > 0.05$).

Hypothesis Six

6. **H₀:** There is no moderating role of fear of retaliation on the effect whistleblowing has on interpersonal deviance amongst selected Nigerian Professional Accountants.

H₁: There is a moderating role of fear of retaliation on the effect whistleblowing has on interpersonal deviance amongst selected Nigerian Professional Accountants.

- a. There was no statistically significant moderating influence of fear of retaliation on the effect of whistleblowing propensity on interpersonal deviance ($\beta_{2\text{WB}\times\text{FOR}} = -0.0018, P > 0.05$).
- b. There was a statistically significant moderating influence of fear of retaliation on the effect of whistleblowing on interpersonal deviance ($\beta_{2\text{WB}\times\text{FOR}} = 0.3209, P < 0.05$).

6. DISCUSSION

Our study is a moderation analysis aimed at finding out the moderating influence of fear of retaliation and trust in management on the effect of whistleblowing propensity and whistleblowing on employee deviance. Our results show a statistically significant negative direct effect of whistleblowing propensity on interpersonal deviance ($\beta_{1\text{a}\text{WBP}} = -0.4376, P > 0.05$); while the effect of whistleblowing propensity on organizational deviance was significantly negative ($\beta_{1\text{b}\text{WBP}} = -0.5351, P > 0.05$). Because whistleblowing propensity is passive, there is no guarantee that accountants with a high propensity would conduct themselves properly. Thus, accountants who are inherently nonconformists are likely to express themselves by being deviant towards other members of the organization (Casal & Bogui, 2008). Bolin & Heatherly (2001) found effect of company contempt, theft approval, dissatisfaction, and intent to quit on deviant employee behaviours such as substance abuse, theft, absenteeism, and privilege abuse; implying that where these predictors are high, then propensity would be high, and consequently would lead to deviant behaviours. However, such deviant behaviours may not be channeled towards the organization because whistleblowing requires that wrongdoings should be substantial enough to warrant such behaviours in response to the firm's neglect of wrongdoings.

On the direct effect of whistleblowing on employee deviance, the summative values of whistleblowing were used as predictive values of interpersonal deviance and the result showed a statistically significant negative main effect of whistleblowing on interpersonal deviance ($\beta_{2\text{a}\text{WB}} = -5.8787, P < 0.1$). This means that higher levels of whistleblowing will lead to lower levels of interpersonal deviance and lower levels of whistleblowing action would lead to higher levels of interpersonal deviance. Chiu & Peng, (2008) found that there was a positive relationship between psychological contract breach and both interpersonal and organizational deviance. Employees who believe that the tacit and implied agreements reached with the organization have been breached are likely to express their displeasure through deviant behaviours towards the organization.

The result also showed a statistically significant negative effect of whistleblowing on organizational deviance ($\beta_{2\text{b}\text{WB}} = -13.6456, P < 0.05$). The implication is that more incidences of whistleblowing would minimize the levels of organizational deviance in the organization. The findings of Casal & Bogui (2008) showed that a negative relationship existed between the expected effectiveness of whistleblowing and intent to leave the organization. Workers that expect that management would investigate their reports of wrongdoing are likely to exhibit positive behaviours and attitudes that show that they are not discontented (Henley, 2016; Bolin & Heatherly, 2001).

On the moderation effects, our result showed no statistically significant moderating influence of trust in management on the effect of whistleblowing propensity on interpersonal deviance ($\beta_{3\text{a}\text{WBP}\times\text{TRST}} = -0.0151, P > 0.05$). Contrary to our findings, Latan *et al.*, (2017) found that perceived organizational support moderated the relationship between attitude towards whistleblowing, independence commitment, perceived behavioural control, personal cost of

reporting and personal responsibility for reporting as the independent variables, and whistleblowing intentions as the dependent variable. This finding rests on the assumption that trust in management bespeaks management's confidence that employees are capable of making the right decisions when faced with austere situations, such as discovering wrongdoings.

We also found no statistically significant moderating influence of trust on the effect of whistleblowing propensity on organizational deviance ($\beta_{3bWBP \times TRST} = -0.0044$, $P > 0.05$). Contrarily, Wang *et al.*, (2018) found that collective trust in management attenuates the negative effect of objective job insecurity on organizational commitment while minimizing the effect of job insecurity on work-related anxiety, which in itself is a predictor of employee deviance. It follows, therefore, that the effect of insecurities emanating from whistleblowing on employee behaviours would depend on the level of trust employees have on management. By the way, employees who trust management and blow the whistle are likely to reduce negative behaviours towards the organization in order to avoid backlashes since they believe that their whistleblowing reports are being investigated (Jiang & Probst, 2019; Brunetto & Farr-Wharton, 2007).

Our results reveal that there was no statistically significant moderating influence of trust on the effect of whistleblowing on interpersonal deviance ($\beta_{4aWB \times TRST} = 0.0874$, $P > 0.05$). Contrary to our findings, Harvey *et al.*, (2003) found that there was an attenuating influence of trust on the negative effect of overload and personal strain. Similarly, Chiu *et al.*, (2015) found that Coworker support had a significant moderating effect on the role overload – interpersonal deviance effect. Co-worker support is a significant outcome of trust relationships, which suggests that where it exists, the impetus for engaging in deviant behaviours towards trusted colleagues as a result of whistleblowing action may be minimal or non-existent. Also, Dirks & Ferrin (2001) proposed a model that which showed that trust played a moderating role (whether exacerbating or attenuating) on the effects of other determinants on perceptions, work attitudes, behaviours, and other outcomes of performance. Trust functions in a linear manner; implying that high levels of trust would likely engender greater levels of amity, cooperation, improved levels of performance and other positive attitudes. However, high levels of trust may play little or no moderating roles where an employee's psychological state of mind or an intent to execute an action is expected to facilitate negative behaviours.

There was a statistically significant positive moderating influence of trust on the effect of whistleblowing on organizational deviance ($\beta_{4bWB \times TRST} = 0.5013$, $P < 0.05$). Where trust in management is high, then organizational deviance will increase as a result of whistleblowing. In other words, the interactive effect of trust in management and whistleblowing worsens organizational deviance; which suggests that employees who blow the whistle with a high level of trust are likely to engage in deviant behaviours towards the organization. There is a latent expectation of reciprocity imbued in the concept of trust (Piccoli & De Witte, 2015). Hence, employees that blow the whistle expect that their reports would be properly investigated and the perpetrators of those unethical practices indicted and punished. But this is not always the case. Because unethical practices are usually perpetuated by organizational members with some level of authority and exclusive resources – by implication leaders and managers – it is very unlikely that whistleblowing efforts would be well received.

Our results showed no statistically significant moderating influence of fear of retaliation on the effect of whistleblowing propensity on interpersonal deviance ($\beta_{5aWBP \times FOR} = -0.0018$, $P > 0.05$). Previous results from similar studies are disparate. Yang & Xu (2020) found a moderating role of fear of retaliation on the effect that professional identity, supervisor trust, and ethical orientation on internal whistleblowing. Hence, the extent that employees with a

high sense of whistleblowing obligation will blow the whistle is contingent on their fear of retaliation. (Danis *et al.*, (2008) found that there was no association between fear of retaliation and the likelihood and frequency of soliciting ethics consultation; and that the fear of retaliation does not lead to reduced ethics consultation. Contrary to our findings, Fatoki (2013) found that the stronger the fear of retaliation, the weaker the intention to blow the whistle. Indeed, employees are more likely to blow the whistle where the wrongdoing being reported is serious and the perceived fear of retaliation is low (Masser & Brown, 1996).

Evidence from our analysis also revealed a statistically significant moderating influence of fear of retaliation on the effect of whistleblowing propensity on organizational deviance ($\beta_{5bWBxFOR} = 0.0378$, $P < 0.1$). In line with our findings, Fatoki (2013) found that the stronger the fear of retaliation, the weaker the intention to blow the whistle. Indeed, employees are more likely to blow the whistle where the wrongdoing being reported is serious and the perceived fear of retaliation is low (Masser & Brown, 1996). Keenan (2000) also found a positive relationship between fear of retaliation and the likelihood of blowing the whistle. Mesmer-Magnus & Viswesvaran (2005) found that there is a relationship between the characteristics of the whistleblower, contextual variables, actions taken by the whistleblower, and the characteristics of the wrongdoing on the fear of retaliation such that as the predictive variables increase, then fear of retaliation would increase. This means that apart from the intention to blow the whistle, there are other extraneous variables that may determine whether the employee would exhibit deviant behaviours in response to whistleblowing.

Finally, our analysis showed a statistically significant moderating influence of fear of retaliation on the effect of whistleblowing on interpersonal deviance ($\beta_{6aWBxFOR} = 0.3209$, $P < 0.05$). Barlett *et al.*, (2019) investigated how dispositional fear of retaliation could moderate the association between provocation and aggressive behaviour and found that there was a moderating influence of fear of retaliation on the effect of provocation on aggression to the extent that those provoked exhibited more aggressive behaviour than those who were not provoked. However, the study also found that those high on fear of retaliation exhibited lower levels of aggression emanating from provocations. So, while provocation unequivocally leads to aggressive behaviours, its interaction with fear of retaliation may reduce its effect on aggressive actions. This means that whistleblowing act, which may also be a response to provocations emanating from identified wrongdoings being perpetuated in the organization may lead to aggressive behaviours towards employees, but such aggressive behaviours would be attenuated by high levels of fear of retaliation.

In contrast, there was no statistically significant moderating influence of fear of retaliation on the effect of whistleblowing on organizational deviance ($\beta_{6bWBxFOR} = 0.0696$, $P > 0.05$). Fear of retaliation is a psychological condition mostly experienced when employees contemplate blowing the whistle. Hence, its positive moderating influence in the previous finding. However, when the wrongdoing has been reported, all the fears associated with retaliation is likely to dissipate as the whistleblowers at this point may have prepared their minds for the worst that could be done to them by management. Although Mesmer-Magnus & Viswesvaran (2005) found that older workers have reached higher levels of perceived value congruence with the organization and are therefore more likely to be retaliated against by management, it is very unlikely that high levels of fear of retaliation would combine with whistleblowing to predicate organizational deviance. Whistleblowers would likely exhibit counterproductive behaviours towards the organization whether they are afraid of retaliation or not, especially when their whistleblowing reports are swept under the carpet.

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