

## **Exploring Factors Influencing Whistle-blowing Intentions among Accountants in Barbados**

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### **Abstract**

This study sought to obtain perceptions of whistle-blowing, and to examine the relationship between organisational commitment, corporate ethical values and whistle-blowing among accountants in Barbados. Self-administered questionnaires were distributed to accountants working in organisations. As a result, 236 useable responses were obtained. Accountants did not perceive whistle-blowing to be wrong but were still unlikely to blow the whistle. This reluctance was cited as stemming from high personal costs in the form of retaliation and victimisation, a close relationship with the wrongdoer, and publicity that could negatively impact the organisation. Factors cited as encouraging whistle-blowing included job satisfaction, severity of the incident, anonymity, personal benefits and the need to correct wrongdoing that may harm the organisation. Accounting staff were aware of their organisation's code of ethics and encouragement of whistle-blowing, but most seemed to be unaware of adequate mechanisms to protect potential whistle-blowers. Organisational commitment and corporate ethical values were significant predictors of internal and external whistle-blowing intentions. To encourage internal whistle-blowing, the organisation should provide training, education, improve the organisation's code of conduct and ethical culture, create acceptance of internal reporting mechanisms, increase job satisfaction, and reward ethical behaviour.

**Key words:** Whistle-blowing, accountants, Barbados, organisational commitment, corporate ethical values.

## Introduction

Whistle-blowing is ‘the disclosure by organisation members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organisations that may be able to effect action’ (Near and Miceli, 1985, p.1). Whistle-blowing involves reporting internally (through mechanisms or channels within the organisation) or externally (to the media or the public) on malpractice, misconduct, corruption or mismanagement witnessed in an organisation. Generally, the misconduct is a violation of a law, rule, regulation and/or a direct threat to public interest.

With the international increase in organisational wrongdoing, fraud and corruption within companies such as Enron and WorldCom, and the alleged wrongdoings contributing to the recent global economic collapse in 2008 (Alleyne and Phillips, 2011), it has become clearer that the reporting of any unethical acts is important. Whistle-blowing plays a key role in unearthing these misdemeanours and bringing them to the attention of the proper authorities. Internal whistle-blowing can save an organisation from the embarrassment of being placed in the media’s spotlight, if the wrongdoing is exposed externally. It should be of concern to organisations how willing their employees are to stand up and defend what is right and good or how willing they are to overlook or remain quiet about any wrongdoing they may have witnessed. In this regard, one should ask the question ‘would organisational commitment and corporate ethical values have positive impacts on whistle-blowing in organisations?’

The purpose of this study is to look at accountants’ perceptions of whistle-blowing in organisations in Barbados, a small country in the West Indies, with a population of approximately 300,000. Barbados is considered to be densely populated country (Alleyne, 2010). Alleyne *et al* (2006, p. 625) explained that ‘Barbados has a stable political system, and a small open economy with the key productive sectors of tourism, agriculture, manufacturing and offshore financial services.’ The country’s accounting profession is regulated by the Institute of Chartered Accountants of Barbados (ICAB), which is a member of the International Federation of Accountants (IFAC). The members of the accounting profession in the region pursue professional qualifications from international bodies such as the Association of Chartered Certified Accounts (ACCA), Certified General Accountants (CGA), Certified Public Accountants (CPA) and Certified Management Accountants (CMA).

There are several contributions from this research. Firstly, this research fills the void of research on whistle-blowing in small developing countries like Barbados and indeed the English-speaking Caribbean. In Barbados, several attempts have been made at trying to root out corruption and wrongdoing. These attempts have come in the form of anti-money laundering legislation (e.g Money Laundering and Financing of Terrorism (Prevention and Control) Act, 2002-6, CAP129 and Proceeds of Crime Act, 1990-13, CAP143) (Government of Barbados, 2011). Most of this legislation has targeted terrorist and anti-money laundering activities and has fallen under the control of a recently established Financial Intelligence Unit. For example, to file a report, an individual has to go online and fill out a suspicious/unusual transaction report. There has been much debate concerning the need to have whistle-blowing mechanisms and legislation in the island, and indeed in the Caribbean, in the face of the major corporate failure of CLICO<sup>1</sup>, and the embarrassment emanating from the global media coverage of some of the Caribbean islands' alleged involvement in the Allen Stanford ponzi scheme<sup>2</sup> (Alleyne, 2010).

To root out wrongdoing in organisations, Crime Stoppers Barbados recently launched the 'Integrity Line' which is supposed to guarantee anonymity to those who wish to report wrong-doing in Barbadian businesses (Crime Stoppers Barbados, 2011). To date, there have not been any disclosures of whistle-blowing incidents.

A review of the literature revealed that there has only been one academic work on whistle-blowing in Barbados and the Caribbean, which was done by Alleyne (2010). Alleyne (2010) found that personal cost, personal responsibility, attitudes, independence, commitment and perceived behavioural control influenced whistle-blowing intentions among external auditors within audit firms in Barbados. Given that Alleyne (2010) did not

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<sup>1</sup>**Colonial Life Insurance Company (CLICO)** was an insurance company which comprised part of CL Financial, one of one of the largest conglomerates in the Caribbean. It included over 65 companies in 32 countries worldwide with total assets exceeding US\$100 billion. CLICO collapsed in 2009 due to a major liquidity crisis. This collapse devastated investors and employees and has impacted the economies of the countries in which they operated.

<sup>2</sup>**Allen Stanford** was a prominent Texan billionaire who established various businesses including wealth management and an international bank in the Caribbean islands of Montserrat and Antigua. In 2009, he was arrested for running an international US\$7 billion Ponzi scheme and various other frauds when his empire consisting of many business entities and employees in these islands collapsed.

research the perceptions of other types of accountants working in different organisations, this research becomes critically important in order to establish how accountants feel about whistle-blowing. In addition, there has not been a lot of research on ethical issues within the Barbadian context, except for the work of Alleyne and colleagues (Alleyne and Howard, 2005; Alleyne *et al.*, 2006; Alleyne *et al.*, 2010; Devonish *et al.*, 2009). Thus, this study will attempt to fill this gap.

Secondly, this study will also help to gain a better understanding of how employees in the accounting profession perceive whistle-blowing and how their perceptions are influenced by corporate ethical values and the level of organisational commitment. Some research has been done testing organisational commitment and corporate ethical values and whistle-blowing (e.g. Somers and Casal, 1994; Sims and Keenan, 1998). However, the literature seems to be inconclusive as far as these concepts are concerned. In an effort to extend the whistle-blowing literature, these variables are considered in this context. An attempt is made to determine the influence of organisational commitment and the corporate ethical values on whistle-blowing intentions. Thus, a particular strength of this study is that it looks at the drivers of the whistle-blowing decision-making process among accountants working in organisations. Finally, the results of this study may prove to be beneficial to researchers, employees and professional accountants in Barbados and the English speaking Caribbean.

The structure of the article is as follows: the next section reviews the literature on whistle-blowing, and is followed by a section which explains the research methodology adopted. Findings and analysis are then presented. The final section concludes the study.

## **Literature Review**

### *Whistle-blowing in an accounting context*

Professional accountants are bound to abide by the rules and codes of conduct outlined by their respective professional accounting bodies. Strict codes have been designed to govern their ethical decision-making in order to maintain the high ethical standards of the profession (e.g. AICPA, 2007). For example, the AICPA (2007) code, section 102, provides options that members

can follow when wrongdoing is discovered. Accountants can whistle-blow internally to a higher level of the organisation (e.g. board of directors, audit committee, a manager or anonymous channel such as a telephone hotline) or whistle-blow externally to the media, professional or regulatory bodies. The professional code of conduct even offers the accountant the option to consider his or her relationship with the employer. The code of professional conduct also requires that accountants be confidential. Given that accountants have privileged access to clients' information, they will encounter instances of wrongdoing. They may be faced with the dilemma as to whether to maintain that confidentiality by not reporting or to act in the public interest by reporting the wrongdoing. Hwang *et al.* (2008, p.507) suggest that professional accountants owe their allegiance 'to the public above and beyond their employer or client.' Hooks *et al.* (1994) argued that whistle-blowing can be an internal control mechanism aimed at preventing and detecting financial statement fraud. Prior research has examined whistle-blowing in professional accounting contexts (e.g. Loeb and Cory, 1989; Miceli *et al.*, 1991; Somers and Casal, 1994; Shawver and Clements, 2007; Elias, 2008; Robertson *et al.*, 2011; Taylor *et al.*, 2012; Alleyne *et al.*, 2013).

There were two notable cases of whistle-blowing involving members of the accounting profession. In the Enron case, Sherron Watkins, a former auditor at Arthur Andersen, who later became an executive at Enron, whistle-blew on the wrongdoing (financial statements manipulation) being committed at the company (Lucas and Koerwer, 2004). Cynthia Cooper, the internal auditor at WorldCom, whistle-blew to the audit committee about \$3.8 billion in losses caused by accounting fraud (Patel, 2006).

### *Perceptions of whistle-blowing*

Previous studies identified individual factors, contextual variables, the severity of the type of wrongdoing and potential retaliation (Miceli and Near, 1988; Hooks *et al.*, 1994; Finn, 1995; King, 1997; Sims and Keenan, 1998; Mesmer-Magnus and Viswesvaran, 2005; Robertson *et al.*, 2011; Alleyne *et al.*, 2013) as factors associated with whistle-blowing intentions. The fact that wrongdoing occurs within businesses, and that employees commonly have knowledge of wrongdoings and therefore the opportunity to report such wrongdoing, form the basis of researchers' interest in whistle-blowing (Ayers and Kaplan, 2005).

Whistle-blowing is likely to occur when people are more conscious and in fact feel that a transgression has become harmful to the organisation. Prior research found whistle-blowing to be directly related to the personal costs of reporting a wrongdoing. Graham (1986) proposed the concept of personal cost (e.g. retaliation and victimisation) as an influential factor in whistle-blowing. Thus, potential whistle-blowers assess the degree of personal cost to them if whistle-blowing is considered. For example, when people perceive that the personal cost of whistle-blowing has become very high, they are less likely to blow the whistle, thus signifying that there are degrees of tolerable personal costs wherein individuals are still brave or willing enough to blow the whistle. However, beyond this point, whistle-blowing will be very rare, if at all. Accounting research has revealed that the fear of retaliation (i.e. personal cost) is the key hindrance to whistle-blowing (Finn, 1995; Kaplan and Whitecotton, 2001; Curtis, 2006; Curtis and Taylor, 2009; Alleyne, 2010). This is one of the main reasons why many people choose to remain silent rather than to blow the whistle against observed misconduct (Mesmer-Magnus and Viswesvaran, 2005).

Miceli and Near (1992) also noted that employees who reported the more severe entrenched wrongdoings faced even more retaliation. Some of the most serious forms of retaliation experienced by whistleblowers are loss of job, reduction of salary or job responsibilities, having their work more closely monitored, job responsibilities changes, and harassment in the workplace. Ostracism in organisations is also one of the most significant costs of whistle-blowing. Glazer and Glazer (1989) also found that whistleblowers found it difficult to find employment after blowing the whistle. Generally, the consequences of whistle-blowing deny the individual of much-needed social support and personal comfort. Expectations of these problems will discourage individuals from blowing the whistle.

According to King (1999), whistleblowers typically have both internal and external channels available to report organisational wrongdoings. However, Mesmer-Magnus and Viswesvaran (2005, p.282) argued that much of the research suggests that 'nearly all whistleblowers initially attempt to report wrongdoing via internal channels before or instead of external channels.' Chiasson *et al.* (1995) interviewed accountants in industry regarding their perception of whistle-blowing, and found that accountants were willing to report fraud to internal sources but not to regulators. The authors' research

also suggests that whistle-blowing via internal channels is less threatening when compared to external reporting. The public scrutiny or legal action that could be incurred in external whistle-blowing is a deterrent. Mesmer-Magnus and Viswesvaran (2005, p.282) highlighted that ‘whistle-blowing within an organisation is still not welcomed and furthermore reports of wrongdoing are frequently buried or ignored.’ The Sarbanes-Oxley Act (Sarbanes and Oxley, 2002) and Dodd-Frank Act (Dodd-Frank Wall Street Reform & Consumer Protection Act 2010, 2013) lend regulatory support for whistle-blowing. The Sarbanes-Oxley Act also favours reporting of wrongdoing internally though developed anonymous internal whistle-blowing channels. However, Miceli and Near (2002) argued that external whistle-blowing continues to be a rare event.

Researchers have examined a number of personal characteristics related to the decision to whistle-blow: age, sex, level of education, level of job held, ethical judgment, job performance, organisational commitment, role responsibility and approval of whistle-blowing (Brief and Motowidlo, 1986; Near and Miceli, 1996; Mesmer-Magnus and Viswesvaran, 2005). Mesmer-Magnus and Viswesvaran (2005) concluded that whistleblowers can be categorised as persons who perform well on the job, are more highly educated, hold higher positions, score higher on tests of moral reasoning, and regard whistle-blowing as being ethical.

To encourage whistle-blowing, policies and programs have been implemented in some organisations to protect whistleblowers from harassment, punishment and other forms of retaliation. Rocha and Kleiner (2005) stated that, in the United States as more and more people came forward, the American government saw the need for allegations to be closely investigated and the creation of new laws and agencies to address the allegations. Some of the most successfully implemented steps include whistleblower protection legislation and anonymous hotlines to report fraud, waste and abuse. In 2002, in response to several major corporate and accounting scandals including those involving Enron, Tyco International and WorldCom, the Sarbanes-Oxley Act, a United States federal law, was passed implementing important legislative changes to financial practice and corporate governance regulation, and introduced strict new rules, especially giving legislative support to the whistle-blower.

Should whistle-blowing be encouraged? Lewis (2006, p.77) suggests that ‘workers who first contact their managers about wrongdoing give them the opportunity to correct it before the matter escalates. Thus, whistle-blowing can be viewed as part of a strategy to maintain and improve quality.’ The author also puts forward the following arguments to persuade top management of the benefits of implementing whistle-blowing procedures. These arguments include: a) by deterring malpractice and avoiding crisis it can contribute to the efficient running of the organisation; b) by providing accountability it can help uphold the organisation’s reputation; c) it can help to ensure conformity with the law and minimise external whistle-blowing; and d) it is a good practice which is inexpensive to put into action (Lewis, 2006). Thus, based on the above literature review, the following three research questions were posed:

*Research question 1: What are the perceptions of whistle-blowing among accountants in organisations in Barbados?*

*Research question 2: What is the likelihood of whistle-blowing among accountants in organisations in Barbados?*

*Research question 3: What factors are likely to encourage and discourage whistle-blowing among accountants in organisations in Barbados?*

The following section of the article will briefly discuss the two hypothesised relationships which incorporate the following variables: whistle-blowing intentions, organisational commitment and corporate ethical values.

### **Whistle-blowing intentions**

A significant amount of research has examined whistle-blowing intentions (e.g. Curtis, 2006; Chui, 2003; Alleyne, 2010). There have been several studies that have used actual whistle-blowers. For example, Lucas and Koerwer (2004) interviewed Sherron Watkins who whistle-blew on Enron’s executives. In spite of the few cases involving actual whistle-blowers, intentions have been the major focus of whistle-blowing research. The reason for measuring intentions stems from the fact that it is quite difficult to access actual whistle-blowers. As a result, these studies have asked respondents on their likelihood of reporting wrongdoing in an organisational



setting. The theory of planned behavior has proposed behavioural intentions as being influenced by individual factors such as attitudes, subjective norms and perceived behavioural control (Ajzen, 1991). Ajzen (1991) argued that intention is strongly related to actual behavior.

### **The relationship of organisational commitment to whistle-blowing intentions**

Organisational commitment may be defined as the relative strength of an individual's identification with and involvement in that organisation (Steers, 1977; Mowday *et al.*, 1979). A major component of organisational commitment can be described as a strong wish to remain a member of a particular organisation (Porter *et al.*, 1974). It has been proposed that organisational commitment may increase the likelihood of whistle-blowing, since the whistle-blower may be seen as a reformer who is aiming to end the wrongdoing that is damaging the organisation (Somers and Casal, 1994).

Prior research has found that organisational commitment can have a positive influence on whistle-blowing (e.g. Westin, 1981; Randall, 1987; Powell, 1990; Miceli *et al.*, 1991). For example, Westin (1981) argued that corporate whistle-blowers tended to be loyal and committed in their attempts to protect the organisation. Near and Miceli (1985) argued that individuals are more likely to report internally due to some sense of loyalty and allegiance to the organisation. Miceli *et al.* (1991) found that there was a positive relationship between organisational commitment and whistle-blowing among internal auditors. Somers and Casal (1994) found that moderate levels of organisational commitment were likely to influence whistle-blowing intentions in their sample of management accountants.

In contrast, Sims and Keenan (1998) did not find that organisational commitment predicted whistle-blowing intentions. Shawver and Clements (2007), in a study of 89 management accountants in training sessions did not find support for organisational commitment influencing whistle-blowing decision-making. Taylor and Curtis (2010, p.29) argued that 'although it is certainly possible to exhibit high commitment to both the organisation and to colleagues, the unique nature of whistle-blowing requires that the individual choose one over the other.' Thus, given the mixed results from prior work in the area, the following hypothesis is put forward:

*H1: Organisational commitment significantly predicts whistle-blowing intentions.*

### **The relationship of corporate ethical values to whistle-blowing**

It is expected that the environment in the organisation can have an impact on the intention to whistle-blow. If the environment is ethical and supportive to ethical behaviour, it stands to reason that ethical actions will be exhibited. The supportiveness of the firm to correct wrongdoing should send a signal to the individual on what is acceptable behaviour in the organisation. Thus, the concept of corporate ethical values is introduced as a possible stimulus to ethical behavior and the reporting of wrongdoing. The corporate ethical values concept can be compared to organisational culture or the company's policies and rules (Sims and Keenan, 1998). Keenan (1990) found that the existence of clear policies and procedures can lower fears of retaliation and encourage whistle-blowing. Barnett *et al.* (1990) found that the presence of clear policies had a positive effect on internal whistle-blowing, but not on external whistle-blowing. Hooks *et al.* (1994) proposed a model which incorporated organisational culture as influencing whistle-blowing in an accounting context. Therefore the second hypothesis is now presented:

*H2: Corporate ethical values significantly predict whistle-blowing intentions.*

### **Research Method**

The survey was designed to identify the perceptions of accountants on whistle-blowing, and the influence of organisational commitment and corporate ethical values on the accountants' whistle-blowing intentions. The research approach taken is explained in the following sub-sections.

#### *Description of the Instrument*

A survey questionnaire was utilised as the main data collection tool in this study. The questionnaire consisted of four parts. The first part of the questionnaire asked questions pertaining to demographics such as age, sex, level of education, professional qualifications, work experience, job position, organisation size and industry worked in. The second part sought to identify the level of awareness of whistle-blowing as well as the perceptions of

whistle-blowing within the organisation. The third part of the questionnaire sought to measure whistle-blowing intentions, organisational commitment and corporate ethical values, while the final part asked respondents to identify the factors that were likely to encourage and discourage whistle-blowing. The measurement of whistle-blowing intentions, organisational commitment and corporate ethical values are explained below.

### *Whistle-blowing intentions*

A six-item scale was developed to measure internal whistle-blowing intentions. Specifically, it sought to identify how likely or unlikely the respondent would be to blow the whistle on a lower level employee, middle management, senior management or a close friend, to internal targets or anonymous channels, using a 5-point Likert scale ranging from 1 'very unlikely' to 5 'very likely' (Chui, 2002; Chui, 2003). The six items were averaged to form a composite score for internal whistle-blowing intentions. Higher scores on this scale indicate higher intentions to whistle-blow internally. The Cronbach Alpha for this whistle-blowing scale was 0.82, thus indicating high internal reliability. To measure external whistle-blowing intentions, the study used a single item which asked respondents how likely are they to blow the whistle externally (to the media or a regulator), using a 5-point Likert scale, ranging from 1 'very unlikely' to 5 'very likely'. Higher scores indicate higher intentions to whistle-blow externally.

### *Organisational commitment*

The study used a four-item organisational commitment scale developed by Hunt, Chonko and Wood (1985). It measures the degree of loyalty that the respondent would have to his or her organisation, using a 5-point Likert scale, ranging from 1 'strongly disagree' to 5 'strongly agree'. The four items were averaged to form a composite score for organisational commitment. Higher scores on this scale indicate higher levels of organisational commitment. The Cronbach Alpha for this scale was 0.74, thus indicating high internal reliability.

### *Corporate ethical values*

The study used an adaptation of a five-item corporate ethical values scale developed by Hunt, Wood and Chonko (1989). The scale measures (a) the

extent to which employees perceive that management is acting ethically, (b) the extent to which employees perceive that management is concerned with ethical issues in the organisation, and (c) the extent to which employees perceive that ethical (unethical) behaviour is rewarded (punished) in their organisation. This scale is measured using a 5-point Likert scale, ranging from 1 'strongly disagree' to 5 'strongly agree'. The five items were averaged to form a composite score for corporate ethical values. Higher scores on this scale indicate higher levels of corporate ethical values. The Cronbach Alpha for this scale was 0.73, thus indicating high internal reliability.

### *Piloting the questionnaire*

Before the questionnaire was distributed, it was piloted among 3 accounting employees and 3 academics to test for any ambiguities. The feedback obtained was used to refine the instrument.

### *Data Collection Procedures*

All participants were informed about the nature of this study through communication sent by ICAB to its membership. Respondents were reassured that the results would be completely anonymous. The population sample was randomly selected, using organisations chosen from the telephone directory. The questionnaires were posted to the senior accountants in these organisations for them to fill out and return to the researchers. The research was approved by The University of the West Indies Ethics Committee. All data collected from the survey of the sample population was analysed using the statistical programme, SPSS for Windows.

### *Characteristics of the sample*

Accounting staff from organisations in Barbados were chosen for this survey. Of the 500 questionnaires distributed, 238 were returned. Two were discarded due to incomplete data, thus resulting in 236 useable questionnaires. There were 236 persons in the sample population, consisting of 104 males and 132 females. The average age of the sample was 36. Respondents reported that the average length of time spent in the current organisation was approximately 7 years while their average work experience was approximately 13 years. Over fourteen percent (14.4%) worked in the financial services industry, 18.6% in manufacturing, 12.7% in retail

distribution, and 33.1% in the service/hospitality industry. The majority of the sample (73%) held professional accounting designations (either ACCA, CGA or CMA qualifications).

## **Findings And Analysis**

### *Perceptions of Whistle-blowing*

Research question 1 sought to determine the perceptions of whistle-blowing among accountants in organisations in Barbados. Table 1 presents the frequencies from responses by the accountants. It was found that only 27.1% of the respondents perceived whistle-blowing as being wrong. The majority of accountants (55.9%) did not perceive whistle-blowing to be wrong, thus indicating that most of the respondents supported whistle-blowing. The majority (62.7%) of the respondents were aware of a code of business conduct/ethics in their organisations. Approximately 56% of the employees perceived that their organisations encourage whistle-blowing internally. Results also showed that 38.9% of the accountants did not believe that their organisations had adequate mechanisms to protect whistle-blowers, while 47.5% were unsure. Only 13.6% of the sample believed their organisations to have these mechanisms in place. These findings suggest that persons may not opt to whistle-blow for fear of retaliation, given their perceptions of inadequate protection to whistle-blowers. This is consistent with the findings of Mesmer-Magnus and Viswesvaran (2005). A surprising finding was that the majority (60.2%) of respondents were aware of instances of whistle-blowing within their own organisations, notwithstanding the absence of adequate mechanisms to protect potential whistle-blowers being in place.

**Table 1: Perceptions of whistle-blowing**

	Yes		No		Not Sure	
	N	%	N	%	N	%
1. Do you consider whistle-blowing to be wrong?	64	27.1	132	55.9	40	17.0
2. Does your organisation have a code of business conduct/ethics?	148	62.7	36	15.3	52	22.0
3. Does your organisation encourage Whistle-blowing internally?	132	55.9	42	17.8	62	26.3
4. Does your organisation have mechanisms to protect whistle-blowers?	32	13.6	92	38.9	112	47.5
5. Are you aware of any instances of whistle-blowing in your organisation?	142	60.2	64	27.1	30	12.7

*Likelihood of whistle-blowing (whistle-blowing intentions)*

Research question 2 sought to determine the likelihood of whistle-blowing among accountants in organisations in Barbados. Table 2 shows the means and standard deviations of respondents’ likelihood of whistle-blowing. Overall, the results suggest that the employees surveyed were reluctant to whistle-blow, with mean scores below each scale midpoint of 3. The average response to whistle-blowing on a lower level employee was 2.50, whistle-blowing on middle management was 2.53 and whistle-blowing on senior management was 2.35. The average response for whistle-blowing on a friend was even lower at 2.03, thus indicating that the respondents were unlikely to whistle-blow on individuals who were close to them. Accountants reported a low mean score of 2.33 for whistle-blowing to internal targets such as senior management. It was also important to note that accountants’ average response on perceptions of the use of an anonymous channel was 2.46, thus indicating reluctance to use this type of channel. The overall average likelihood of blowing the whistle internally was 2.44, compared to blowing the whistle externally which was 2.26. In general, these findings indicated

that accounting employees showed general reluctance to blow the whistle internally or externally in Barbados.

**Table 2: Likelihood of whistle-blowing**

Items	Mean	Standard Deviation
<b>Internal whistle-blowing</b>		
1. I would whistle-blow on a lower level employee	2.50	1.28
2. I would whistle-blow on a middle management employee	2.53	1.21
3. I would whistle-blow on a senior management employee	2.35	1.04
4. I would whistle-blow on an employee I consider to be a close friend	2.03	1.08
5. I would whistle-blow to internal targets such as senior management	2.33	1.10
6. I tend to prefer anonymous channels in the organisation	2.46	1.02
<b>Overall internal whistle-blowing intentions</b>	<b>2.44</b>	<b>0.81</b>
<b>External whistle-blowing</b>		
7. I would whistle-blow to external targets (e.g the media or a regulator)	<b>2.26</b>	<b>1.09</b>

*Factors which encourage or discourage whistle-blowing intentions*

Research question 3 sought to determine what factors are likely to encourage or discourage whistle-blowing among accountants in organisations in Barbados. Table 3 presents those factors that accounting employees perceived as being most likely to encourage or discourage whistle-blowing. Factors suggested as encouraging whistle-blowing included job satisfaction, severity of the incident, anonymity, personal benefits and the need to correct wrongdoing that may harm the organisation. Most respondents cited that the

major discouraging factors focused on such issues as the close relationship to the wrongdoer, publicity that may negatively impact the organisation, and fear of retaliation and victimisation. These results are consistent with the findings of the literature (e.g Miceli *et al.*, 1991; Mesmer-Magnus and Viswesvaran, 2005; Alleyne, 2010).

**Table 3: Factors likely to encourage or discourage whistle-blowing**

<i>Factors likely to encourage whistle-blowing</i>	<i>Factors likely to discourage whistle-blowing</i>
1. Privacy or anonymity	1. Negative short/long term impact on organisation
2. Severity of the incident	2. Negative publicity
3. Positive perception of whistle-blowing	3. Physical harm/ Ill treatment
4. Personal satisfaction	4. Fear of being identified as the person making the report
5. Aim to improve internal procedures	5. Dismissal of wrongdoer
6. Repeat behaviour	6. Dismissal of whistle-blower
7. Prevent the undermining or closure of the business by wrongdoer	7. Severity of the incident
8. Negative relationship with wrongdoer	8. Friendly relationship with wrongdoer
9. Promotion	9. Impact on wrongdoer's job performance
10. Monetary rewards	10. Possible loss of job
11. Unfair working conditions	11. Fear of being victimised
12. Job security	12. Demotion
13. Job satisfaction	13. Malicious gossip
	14. Fear of reprisals from management



**Table 4: Pearson bivariate correlations**

	Mean	SD	1	2	3	4	5	6	7	8
1. Age	35.75	8.17	1							
2. Sex	1.57	.50	-.03	1						
3. Length	6.46	4.96	.55**	-.05	1					
4. Experience	12.97	7.83	.89**	.02	.57**	1				
5. OC	2.61	.68	-.09	.01	-.09	-.03	1			
6. CEV	3.02	.77	.07	.08	-.03	.08	.12	1		
7. IWB	2.44	.81	.07	-.02	.04	.15*	.51**	.37**	1	
8. EWB	2.26	1.09	.01	.15*	-.02	.01	-.31**	-.22**	-.24**	1

Notes: 1 = Age; 2 = Sex; 3 = Length (Length of time in current organisation; 4 = Experience (Working experience); 5 = OC (Organisational commitment); 6 = CEV (Corporate ethical values); 7 = IWB (Internal whistle-blowing intentions); 8 = EWB (External whistle-blowing intentions). SD = Standard Deviation; \*\* P < 0.01; \* P < 0.05.

*Correlations between key independent and dependent variables*

Table 4 shows the means, standard deviations and correlations between the independent variables (age, sex, length of service in the organisation, working experience, organisational commitment and corporate ethical values) and the dependent variables (internal and external whistle-blowing intentions). There was a statistically significant and positive relationship between organisational commitment and internal whistle-blowing intentions ( $r = .51, p < .01$ ). There was also a statistically significant and positive relationship between corporate ethical values and internal whistle-blowing intentions ( $r = .37, p < .01$ ). These findings showed that organisational commitment and corporate ethical values were statistically and significantly related to internal whistle-blowing intentions. The result for organisational commitment was inconsistent with the findings of Mesmer-Magnus and Viswesvaran (2005), who found that organisational commitment was not related to whistle-blowing intentions. There was a statistically significant and negative relationship between organisational commitment and external whistle-blowing intentions ( $r = -.31, p < .01$ ). There was also a statistically significant and negative relationship between corporate ethical values and external whistle-blowing intentions ( $r = -.22, p < .01$ ). Thus, these findings showed that the variables, organisational commitment and corporate ethical values, were statistically and significantly related to external whistle-blowing intentions.

*Testing the hypotheses*

To test the two hypotheses (H1 and H2) in the study, multiple regression analyses were conducted. In these tests, the control variables were age, sex, length of service and working experience. The other independent variables of interest were organisational commitment and corporate ethical values. Separate equations were run by regressing all of the six independent variables (age, sex, length of service, working experience, organisational commitment and corporate ethical values) against each of the two dependent variables (internal and external whistle-blowing intentions), thus resulting in 2 equations.<sup>3</sup> To test for the adequate sample size needed to run regression

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<sup>3</sup> Preliminary tests were conducted to determine the link between economic sector and the likelihood to whistle-blow. These tests were found to be non-significant, and hence, the variable, economic sector was

analysis, the literature has suggested that there should be 10-15 cases per predictor variable (Green, 1991). Based on Green's (1991) argument, at least 60-90 cases were required. Thus, given the current sample consisting of 236 cases, the sample size was adequate to run the regressions. Preliminary tests were also performed to test for multicollinearity. Given that variance inflation factors were below 2, multicollinearity was determined not to be a problem. All regression models were found to be significant.

Tables 5 and 6 show the results of the multiple regression analyses. Findings revealed that organisational commitment significantly predicted internal whistle-blowing intentions ( $\beta = .471, p < .01$ ), thus indicating that accounting employees were more likely to whistle-blow internally where there were higher levels of organisational commitment (Table 5). These results were consistent with the findings of prior research (Westin, 1981; Miceli *et al.* 1991; Somers and Casal., 1994). It was also found that corporate ethical values significantly predicted internal whistle-blowing intentions ( $\beta = .307, p < .01$ ), thus indicating that where there were higher levels of corporate ethical values in the organisation, individuals were more likely to blow the whistle internally. These results were consistent with the findings of prior research (Keenan, 1990; Barnett *et al.* 1990).

Findings revealed that organisational commitment significantly predicted external whistle-blowing intentions ( $\beta = -.136, p < .05$ ), thus indicating that accounting staff were more likely to whistle-blow externally where there were lower levels of organisational commitment (Table 6). Results also showed that corporate ethical values significantly predicted external whistle-blowing intentions ( $\beta = -.145, p < .05$ ). This result suggests that accountants were more likely to whistle-blow externally in instances where perceived corporate ethical values were low in the organisation. This result was inconsistent with the finding of Barnett *et al.*(1990), who found that clear policies (corporate ethical values) did not have an effect on external whistle-blowing. Overall, hypotheses 1 and 2 were fully supported. Thus, organisational commitment and corporate ethical values were found to be significant predictors of internal and external whistle-blowing intentions.

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excluded from further analyses. However, the other independent variables were included based on their theoretical and empirical influences as cited in the literature (e.g Mesmer-Magnus and Viswesvaran, 2005).

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**Table 5: Regression analyses for internal whistle-blowing**

Variables	Unstandardised		SE B	Beta (B)
	Coefficients			
	B			
Age	-.014		.012	-.142
Sex	-.102		.086	-.063
Length of service	.005		.011	.033
Working experience	.025		.013	.242*
Organisational commitment	.562		.064	.471**
Corporate ethical values	.323		.056	.307**
Constant	.298		.410	
F			23.365**	
R squared			.380	
Adjusted R squared			.363	
Sample size			236	

Notes: Dependent variable: Internal whistle-blowing; \*P < .05; \*\* P < .01; SE B = Standard errors

**Table 6: Regression analyses for external whistle-blowing**

Variables	Unstandardised		
	Coefficients B	SE B	Beta (B)
Age	-.005	.020	-.037
Sex	.293	.142	.134*
Length of service	-.005	.018	-.024
Working experience	.005	.021	.036
Organisational commitment	-.219	.105	-.136*
Corporate ethical values	-.205	.092	-.145*
Constant	1.923	.680	
F		2.279*	
R squared		.056	
Adjusted R squared		.032	
Sample size		236	

Notes: Dependent variable: External whistle-blowing; \*P < .05; \*\*  
P < .01; SE B = Standard errors

### Concluding Remarks

The results suggest that the majority of the respondents do not believe whistle-blowing to be wrong; are aware of a code of business ethic/conduct; believe their organisations encourage or support whistle-blowing; and are aware of instances of whistle-blowing. However, along with these positive perceptions, the majority of the respondents are either unsure about or unaware of any mechanisms in place to protect whistle-blowers. Although respondents believed that whistle-blowing was not wrong, and that they held positive perceptions of whistle-blowing in their organisations, the majority of the sample was still reluctant to whistle-blow. The respondents were even more reluctant to blow the whistle on someone perceived as being a close friend. Overall, the findings showed that respondents were less likely to whistle-blow internally or externally.

The fear of retaliation and victimisation from management and other employees were identified as the main discouraging factors against whistle-blowing in the organisations. Specifically, accountants identified possible job loss, demotion and physical harm as being influential factors that they consider when deciding whether or not to blow the whistle. Thus, these findings provide empirical support to the theoretical construct of personal cost as an influential factor in the whistle-blowing process (e.g. Graham, 1986; Alleyne *et al.*, 2013).

The results of the survey indicated that corporate ethical values and organisational commitment were significant predictors of internal and external whistle-blowing intentions. These results support the findings of prior research that shows organisational commitment influences whistle-blowing (e.g. Westin, 1981; Near and Miceli, 1985; Powell, 1990; Miceli *et al.*, 1991). For example, Near and Miceli (1985) argued that employees may have the tendency to report any misconduct internally due to some sense of loyalty and allegiance to the organisation. This article's findings suggest that organisations may need to find ways of committing their staff to the organisations, if management wants to know about any wrongdoing in the organisation. To achieve this goal, they must embrace internal whistle-blowing as the *modus operandi* rather than external whistle-blowing. Thus, organisations can attempt to increase job satisfaction levels, reward ethical behaviour in the organisation and use public recognition schemes to encourage accounting staff to come forward and report any wrongdoing being committed in the organisation (Alleyne, 2010). The accounting profession can provide further support in the form of technical and legal advice on the steps to take in reporting wrongdoing.

The results of the survey suggest that there needs to be more education of accounting staff on the benefits of whistle-blowing. Although accounting employees did not perceive whistle-blowing to be wrong, they still were unlikely to whistle-blow in instances where they have seen wrongdoing being committed in the organisation. The findings suggest that accounting staff in particular, and employees in general, know the difference between what is right and wrong, but seem reluctant to do the right thing or make the right choice. A significant number of respondents perceived that their organisations did not have mechanisms to protect the whistle-blower (39%) or were not sure (48%). This finding raises some alarm bells. The results

suggest that organisations need to implement adequate and anonymous mechanisms to protect potential whistle-blowers. Given the perceived high personal cost of whistle-blowing, no one will want to come forward and report any wrongdoing and put themselves at risk of retaliation. Thus, it becomes necessary for that protection to be encapsulated in the organisation's code of ethics and employment handbooks. It may be argued that some support may come in the form of strong corporate ethical values which can encourage employees to come forward and report wrongdoing.

It was noticed that the findings show that respondents reported a lower score for reporting externally ( $M = 2.26$ ) compared to internal reporting ( $M = 2.44$ ). This may suggest that employees feel more comfortable with internal reporting and would probably never go externally. It was also found that there was a low score for reporting through anonymous channels ( $M = 2.46$ ). One would have expected that respondents would have felt more comfortable reporting to anonymous channels. These results suggest that whistle-blowing may not be a welcomed approach in this context. Perhaps it is the culture of the country that can explain these results. Whereas in the USA there is much sensationalism and fame seeking associated with whistle-blowing, in Barbados, persons are considered to be conservative and tradition-following (Alleyne 2010). Since there has not been much research on the whistle-blowing phenomenon in the Caribbean, much is not known on the scale of whistle-blowing in the region's small and close societies. It is assumed that since the whistle-blower may be known in small and close societies, there is a tendency to be reluctant in blowing the whistle (Alleyne, 2010). Future research should consider examining whistle-blowing in the context of small developing countries, given the apparent dominance of research in developed countries.

These findings also reinforce the fact that whistle-blowing is a complex issue (Miceli and Near, 1985; Alleyne, 2010). Furthermore, the results raise the issue of legislative protection. Research suggests that there is no legislation in Barbados to protect whistle-blowers, thus suggesting that some agitation to get legislation enacted would redound to the benefit of all.

The results of the survey can be very useful to organisations trying to encourage whistle-blowing and show a need for training and educating both employees and management on the topic. The results could help

management to analyse the various factors that may affect or influence an individual's whistle-blowing decision or behaviour. As a consequence, a framework may be developed which not only encourages whistle-blowing, but also satisfies the whistle-blower and all parties to the whistle-blowing event. Management needs to delve further into the stigma associated with whistle-blowing in order to understand how to implement procedures to prevent retaliation, promote a positive organisational social culture, and increase personal benefits or incentives to whistle-blowing. Given that there may be organisational wrongdoing in corporate organisations, this study can serve to sensitise persons on the need to report such issues.

Finally, this study has several limitations. Firstly, a small sample size was obtained, which may limit the generalisability of the results to the population. Thus, future research should consider using larger and more representative samples. Secondly, the use of a self-administered questionnaire survey with closed ended questions was utilised, which did not allow for respondents to express their opinions and feelings on the topic. Future research should consider using a qualitative method such as interviews and focus groups to remedy this limitation. This study measured intentions rather than actual behaviour. It is recognised that an individual's intentions may differ from actual behaviour. However, some literature has argued that intentions can be a proxy for actual behaviour (Ajzen, 1991; Alleyne, 2010). Nevertheless, future research can consider researching actual whistle-blowing cases among accountants. The study did not measure social desirability bias, and as a result, the possibility exists that respondents may have provided socially desirable responses. Future research should control for social desirability bias. Finally, this study found 'severity of the incident' as the second most important factor in encouraging whistle-blowing. Severity of the incident, which was borne out of the qualitative aspect of the survey, is conceptually similar to 'seriousness of the act' or 'moral intensity.' Future studies should consider including 'seriousness of the act' and 'moral intensity' as potential variables influencing whistle-blowing.



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