

# An Overview of Whistleblowing Status in Various Continents Across the World

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## ABSTRACT

*This study focuses on an in-depth literature review to understand the whistleblowing as a concept and ethical issue, assess the importance and scope of whistleblowing and overviews the literature of whistleblowing across four continents namely Asia, Europe, North America and Oceania. Whistleblowing from the Indian perspective has been examined. A comparative table shown in the annexure syllogise the countries; of all the six continents namely Asia, Europe, North America, South America, Oceania and Africa; having most developed comprehensive legal system, advanced whistleblower protection, partial whistleblower protection and no whistleblower protection.*

## Keywords

*Whistleblowing, Ethics, Whistleblower, Retaliation, Legal System*

## 1.0 INTRODUCTION

TO

### 1.1 Whistleblowing as a concept:

Whistleblowing as a phenomenon seems unravelling and is a complicated procedure that involves personal and organizational factors (Miceli et. al., 1987). Elias (2008) in his indagation concluded that students generally feel whistle blowing is mandatory in cases of trickery, however, they are less likely to do it themselves presumably because of the exorbitant costs involved such as reprisal and the obstruction in finding a future job in the same profession. The students of Auditing also perceive whistle blowing as a critical and acute issue and are more expected to whistleblow in comparison to other students. The emphasis has been laid on the necessity to enhance ethical attitudes early in the career of professionals, even before they begin with any métier (Elias, 2008). Expeditious progress in the modification of the twenty first century organisation are to be blamed for making it gradually more arduous for an organisation to have the mandatory inspections and authority in place, and this makes it easier for employers and employees to act in ways that jeopardize their professional morality (Borrie and Dehn, 2001). A universal fidelity and resolution is needed to annihilate and efficaciously fight against the immoral behaviour in the work place.

According to Ahern and McDonald (2002) and Bolsin et al. (2005), Whistleblowing can be explained as an endeavour made by an existing or latter member of an association to declaim a forewarning to higher authority of that association or to the public regarding a perilous misconduct or any misconduct engendered or concealed by the organization. Sweeney (2008) stated that one-third of perverse instances were found through counsel from whistleblowers. Guidance from whistleblowers proved even more fruitful in disclosing skulduggery than internal or external inspections and control. Howbeit, views on whistleblowers are different; while whistleblowers are perceived as audacious guardians of values which are more significant than company fidelity by some people (e.g. truth-in-advertising, public well-being, environmental honour), others see them as deceitful perpetrators of organizational standards (Rothschild and Miethe, 1999). From a management's viewpoint, the requisite administering of organizational malpractices have increased apprehension in organizations universally because of their deleterious results on fiscal safety. Whether the pessimistic divergence is emphatic or concealed, whether it involves atrocity, rumour spreading and corporate ecotage or else ways, prohibited organizational behaviour often has negative repercussions for the system.

Therefore, for organizations to recognize, stop and unnerve any negative workplace discrepancy within their walls is a great inducement, monetary or else ways (Appelbaum et al., 2007). However, events of whistleblowing seem to eventuate more often than before, still multiple public and corporate malpractices are never revealed. Almost half (44%) of those employees who familiarizes with individual or corporate misconducts do not publicize or reveal their observations to anybody (Verschoor, 2005). The major cause for not publicizing are: (a) an impression that no remedial prosecution will be taken; (b) risk of losing report confidentiality; and (c) fear of retaliation or consequences of whistleblowing. Overall, whistle blowers endure partisanship and retribution from present fellow employees, current and future employers (Vinten, 1992, 1995). Whistleblowing not only disturbs one's relationship within the present firm but it also jeopardize future employment opportunities. Qusqas and Kleiner (2001) found that the cause behind employers

being unenthusiastic to recruit whistleblowers is that their activity is noticed as infringement of allegiance.

Lawson (2004) observed, "Given the crucial services performed by so many whistleblowers, strong public support is often rewarded". Lee (2005) described whistleblower as an individual who unfolds important acts of deceit, jobbery, misuse, fraud, mismanagement or denigration of authority in violation of the country's jurisprudence or decree in either the public or private sector. According to Brewer (2005), those who publicize about an individual's or bureaucratic breach of federal or state jurisprudence to their superiors or the government, might encounter major threat, and hence the individuals who wants to promulgate unproven misconduct must take a considerable halt while keeping in mind the possible repercussions of the decision prior to reporting authorities about delinquency.

Whistleblowing is contradictory to the custom that a personnel should not question a senior's decisions and actions, particularly when in public (Carroll & Buchholtz, 2000). An employee's power to speak is at risk in cases where they believe the firm or management is involving in an impermissible actions. If employees surmise that they cannot talk about present or possible unscrupulous pursuit with peers or seniors, they may ask for help from outside the firm (Carroll & Buchholtz, 2000). Hence, whistleblowing is a perilous activity with actual outcomes which frequently includes a decision to be made amidst conflicting choices like righteousness, decree, monetary, individual, family, and métier demands (Weiss, 2006).

### **1.2 Whistleblowing as an ethical issue:**

Whistleblowing is an extremely significant ethical concern which safeguards against the contrary societal, fiscal and environmental impression of multi-national corporations conquering universal markets (Weiss, 2006). The organisations can't rely solely on codes of conduct and ethical systems to restrain all unethical actions, but have to be dependent on individuals who are willing to whistleblow if they observe illegitimate, unethical or vicious activities (Steven et. al, 2006). Rossouw (2002) suggested that the members must firmly believe that the forbearance of unscrupulous behaviour isn't in their own, or the firm's interests, and that the annihilation of unprincipled action must become interiorized. Whistleblowing is considered a fundamental tool for fostering sole answerability and organisational liability (Stewart, 1996).

Whistleblowing is an extremely important affair because of the fact that numerous public and corporate misdeeds are never publicized. Berry (2004) outlined the following questions an employee might ask himself/herself who has witnessed an immoral or illegal wrongdoing: (a) Will anyone believe me? (b) Can I make a difference? (c) Who

will listen to me? (d) Will I be heard at all? (e) What will be the consequences of progressing further? (e) Will anyone support me? (f) Is it worth the effort? (g) What can I afford to lose? (h) What if I am wrong? Hugh Kanfman, a well-known Whistleblower stated, "If you have the Deity, legislation, media and the facts on your side, you have a fifty-fifty possibility of triumphing over authorities". (Qusqas and Kleiner, 2001)

### **1.3 Importance and Scope of the study:**

The study focuses on an in-depth literature review to assess the importance and scope of whistleblowing across the world since it is still in its infancy in comparison to most organizational topics (Sims and Keenan, 1998). However, articles keep appearing regularly about whistleblowing in the well-known press, managerial publications and scholastic literature, the interest of media is surpassing the development of educational research and journals on this topic (Near and Miceli, 1996). This study focuses on an in-depth literature review to understand the whistleblowing as a concept and ethical issue, assess the importance and scope of whistleblowing and overviews the literature of whistleblowing across four continents namely Asia, Europe, North America and Oceania. Whistleblowing from the Indian perspective has been examined. A comparative table shown in the annexure syllogise the countries; of all the six continents namely Asia, Europe, North America, South America, Oceania and Africa; having most developed comprehensive legal system, advanced whistleblower protection, partial whistleblower protection and no whistleblower protection.

### **1.4 An Overview of Whistleblowing Literature across Four Continents:**

Nielsen (2013) considered how various kinds of whistleblowing practices can navigate around the barriers and within the governing foundations to efficaciously withstand illegitimate and amoral actions and how whistleblowing practices can at times also help reorient and refine regulatory foundations. There are four types of whistleblowing procedures effectual for navigating around the hurdles in the near future: (1) simple, direct employee whistleblowing to regulators and/or media about illegitimate and unprincipled behaviors; (2) secretly menacing regulators and/or compliance officers with whistleblowing to competing regulators or the media; (3) whistleblowing that helps regulators understand the prime issues; and (4) whistleblowing that helps regulators prosecute violators (Nielsen, 2013).

Table 1 provides a short synopsis of the research done on whistleblowing across various continents. For each country addressed, the primary resources used to compile the information are listed in the Reference section. Whistleblowing involves two parties which involves (a) whistleblower who has a right to equality and freedom of expression and unbiased labour practices; and

(b) organization against which an allegation has been made which has rights to reputation and loyalty from employees or staff. The power imbalances between whistleblower's and organisation's relationship needs to be balanced lawfully and congruously. Both the parties require an effective and sturdy governing framework so that an unscathed replacement to silence for the whistleblowers can be devised (Park and Blenkinsopp, 2009).

Many countries are now adopting Whistleblower Protection Legislation (WPL) in order to protect whistleblowers from both the private and public sectors from professional prejudice like demotion, deferment or adjournment, redundancy, reprisals, threats, punitive transfers, coercion or expulsion (Chene, 2009). Annexure shows an overview of six continents namely Asia, Europe, North America, South America, Oceania and Africa where 161 countries have been analysed on the basis of (1) Most Developed Comprehensive Legal System (MDLS); (2) Advanced Whistleblower Protection (AWP); (3) Partial

Whistleblower Protection (PWP); (4) No Whistleblower Protection (NWP).

Human Rights Report of 2013 was referred for identifying the countries having most developed, advanced, partial and no Whistleblower Protection. It was found that South Africa and United Kingdom has the most developed comprehensive legal system; about 40 countries have adopted national laws on Whistleblowing in various forms to address such situations and are advanced in Whistleblower protection. There are 41 countries which have partial Whistleblower protection where the protection is given to limited category of people; the types of retaliation are not defined and the act does not extend the protection to the employees of either public or private sector. About 80 countries still don't have any kind of Whistleblower protection in any form or protection under any act for reporting an illegal, illegitimate practice(s) and the people of these countries have faced various types of retaliation in some or the other form. The Map given below (Fig. 1) is a pictorial representation of countries having Whistleblowing Protection Legislation (WPL).



Fig. 1. Map of Countries having Whistleblowing Protection Legislation (WPL).

Source: <http://blog.law.cornell.edu/library/2010/08/20/ifla-world-report-2010-global-access-to-information/>

Accessed on: 10<sup>th</sup> October, 2013 at 4 pm.

Countries like Australia, Canada, France, South Africa, United Kingdom and United States have passed comprehensive legislation to protect the whistleblowers in

the public and private sectors (Chene, 2009). Fig. 2 shows a graph representing the total number of countries with various types of whistleblower protection.

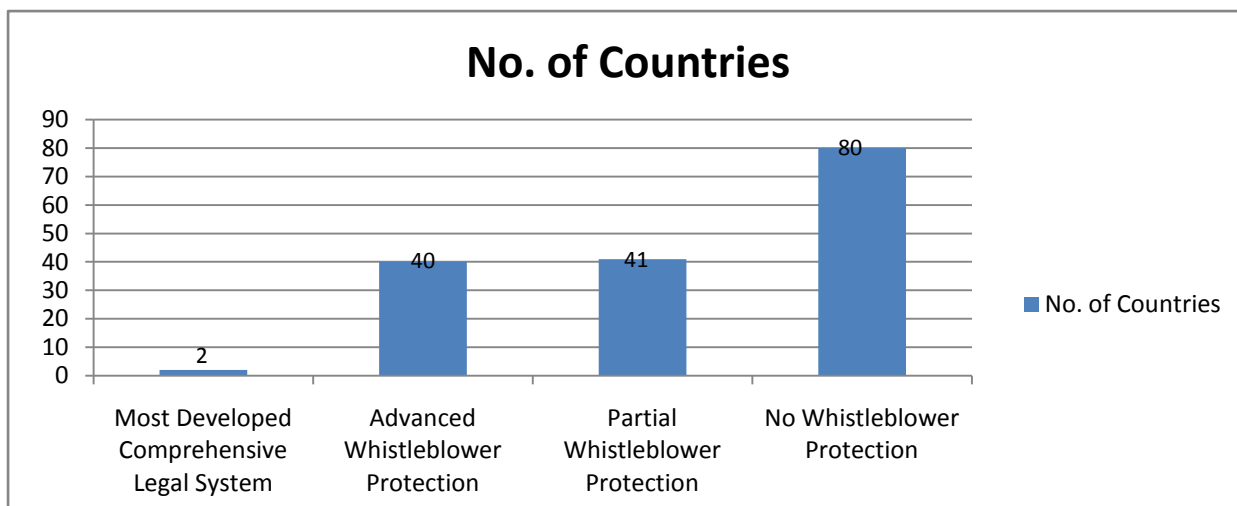


Fig. 2.

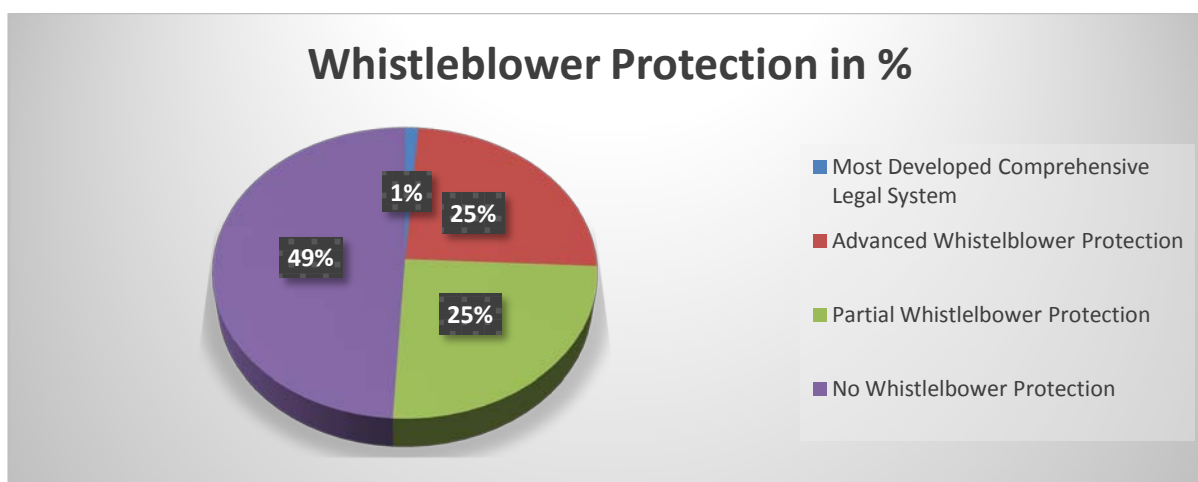


Fig. 3

As the figure above (Fig. 3) shows a total percentage of countries having different types of whistleblower protection system, it can be predicted that 49% of the countries across the world still doesn't have the Whistleblower Protection Act, approximately 25% countries have a partial whistleblower protection where the protection is limited to certain type of people or there is no protection for the employees of either the private or public sector, people have faced different types of retaliation after blowing the whistle, the term "victimization" and "retaliation" is not properly defined, citizens are not satisfied with the legal system of their respective countries. Around 25% of the countries across the globe has an advanced whistleblower protection system where there are separate laws to protect the whistleblowers from any kind of harm or retaliation, strict actions are being taken after the proper interrogation of the complaint and all the acts are very well defined and implemented whereas South Africa and United Kingdom contributes to 1% of the total countries across the globe that has the most developed comprehensive legal system

which means that the corruption is minimum and transparency is maximum in these countries.

### 1.5 Whistleblowing: An Indian Perspective

Whistleblowing in India prolongs since Treta Yug when Vibhishan, younger brother of the king of Lanka, Ravana, informed Lord Ram about the whereabouts of Sita and joined Ram's army to fight against his own brother. The second example is of Vikarna, one of the hundred sons' of King Dhritrashtra and Queen Gandhari who protested the disrobing of Draupadi (wife of five Pandavas) in the royal court even when all the elders chose to remain silent. The third example is of Yuyutsu, second son of the blind King Dhritrashtra and his second wife, Sauvali who was not a Kaurava. He fought the battle of Kurukshetra from the Pandavas side and survived the carnage and later became the King of Hastinapur and Indraprastha. Vibhishan, Vikarna and Yuyutsu made their choices in an age when tribal loyalty was most important.

Thankfully the present time social norms have changed, protection of fundamental rights is provided by the constitution and the market economies that provide freedom of choice. The code of silence is clearly visible in political parties controlled by regal high commands, in academic institutions which preserve group-thinking, corporate meetings where genuine debates are discouraged and many more. <sup>[1]</sup>Barman (2011), in his study quoted Martin Luther King Jr. who said, "Our lives begin to end the day we become silent about things that matter". It isn't difficult for Indians to understand. One of the important issues that have emerged in India and globally is corporate governance.

Shareholders have exceedingly exorbitant expectations and the investigation by officials and stakeholders are unbelievably rigorous (Barman, 2011). As a result, Indian firms are unfalteringly executing methods for the same. Likewise, one of the utmost significant tasks for Board associates is to construct a base of reliance with administration, the investment body, governing organisations and the community. A study carried out by the Pune-based India forensic Consultancy Services from January 2008 to August 2008 by the name 'Early Warning Signals of Corporate Frauds', a forensic accounting and edification organization, resulted in astounding exposures about corporate swindles. According to the study, no less than 1,200 corporations out of 4,867 corporations registered on the Bombay Stock Exchange and 1,288 corporations registered on the National Stock Exchange as on March 31, 2007, together with 25-30 corporations in the benchmark Sensex and Nifty indices, messaged their fiscal statements. The report examined 11 sectors, viz. media and communications, public sector undertakings, retail, manufacturing, insurance, mutual funds, banking, transport and warehousing, real estate, oil and gas and information technology (Barman, 2011).

It was found that the manufacturing sector contributing 28 per cent (approx.) of India's gross domestic product, is utmost ridden with swindle mostly due to the unusual nature of the business and the compound processes intrinsic in this sector. Real estate and public sector undertakings stood next. According to KPMG study (2010), commercial swindle in India is elevating, 45% of the 1,000 respondents from foremost Indian businesses announced that deception had increased within their company. Nearly one in every 13 corporate companies in India had undergone losses between Rs 40 lakh to Rs 4 crore due to corporate deceptions while nearly half had faced such frauds in the preceding three years. About one in two

corporate suppose that at present corporate deception is much more predominant in India than it was three years before.

<sup>[1]</sup> Source: <http://www.livemint.com/Leisure/1ApoxXSN5tUXNOJCaATBrI/The-loneliness-of-dissent.html>

The doors to various forms of fraud have opened due to fresh technologies; new discoveries and extensions into new markets, while the risk has enlarged principally because of high abrasion. These were some of the key outcomes of a report by Economist Intelligence Unit (EIU) for Kroll Inc. on fraud perception among top corporate around the globe. The evidences of whistle blower policy in Indian companies are not in dearth. However, the impending questions on implementation and on the rate of success of whistleblowing in India must be answered in the context of conflicting cultural norms of corporation, which make it likely that whistleblowers will encounter antagonism and estrangement (Barman, 2011).

## 2.0 CONCLUSION AND FUTURE RESEARCH

Regardless the perspective, the decision to blow the whistle is a difficult decision to be made and involves an extremely complicated process (Miceli, 2004). Organizations and individuals will have to realise that the internal whistleblowing is an effective and constructive control device (Vinten, 2003b). For making the whistleblowing a true success, the corporation and government organisations must work in the direction of creating enhanced conditions for employees to reveal misconducts, both internally and externally (Berry, 2004).

Besides determining the impact of various variables on whistle blow process, it is necessary to understand why does an individual take the decision to report misconduct or else choose to remain silent and what kind of traits does a whistleblower has. To be more specific, it is necessary to assess whether their learning style affects the likelihood of indulging in the whistleblowing activity. Future study can try to empirically explore the type of Learning Style which will take an initiative to raise their voice against any misconduct if provided with an environment where whistleblowing will be encouraged rather than being punishable. Research has failed to demonstrate that personal characteristics are pre-eminent i.e., whistleblowers differ from inactive observers (Near and Miceli, 1996).

Table 1: Summary of Whistleblowing Literature across Countries

SUMMARY TABLE				
STUDIES DONE IN ASIA				
COUNTRIES	REFERENCE	KEY CONCEPTS	KEY VARIABLES	FINDINGS
CHINA	Chiu (2002); Zhang and Wei (2009); Keenan (2007)	Ethics of whistleblowing; Decision making process of whistleblowers; Whistleblowing intention ; Internal whistleblowing; China	Whistleblowing intention; Ethical judgment; locus of control ; Positive affect; organizational ethical culture; collective norms;	In order to safeguard their own interests & protect their rights, subjects will blow the whistle despite the teaching of harmony & tolerance in the Chinese culture; Chinese are less positive due to lack of well-established rule of Law to protect whistleblowers; Inappropriate or illegal acts of bribery, kickbacks, nepotism exist more widely in the Chinese society. Whistle blowing behaviour may be looked down upon as an act of betrayal to someone or to a group. If people are in a whistle blowing dilemma, and if they judge blowing the whistle to be the acceptable, fair, ethical, and right choice, then they are more likely to form an intention to blow the whistle. People who perceive their organizations as highly ethical will have less concern about retaliation.
INDIA	Keenan (2002); Bhal&Dadhich (2011); Patel (2003); Dr. Barman (2011); Dasgupta&Kesharwani (2010)	Cross cultural values; internal control mechanisms; professional judgements	Hofstede's cultural dimensions- Power Distance, Individualism, Uncertainty Avoidance, Long-Term Orientation ; Ethical Leadership and Leader-Member Exchange; magnitude of consequences (MOC)	Indian Managers are less positive about whistleblowing because of the hierarchical nature of Indian society and the presence of high compared to low power distances in relationships; Cultural differences are greater when the unethical actions in the scenarios are material; of ethical leader behaviour is strongly significant on whistle blowing; role of ethical leader behaviour and positive LMXs becomes much more significant in situations that have high stakes (high MOC); Adoption and encouragement of the policy for all listed companies; whistleblowers need to be provided high degrees of protection; the listing agreement should consider providing statutory protection from dismissal or wrongful termination for acting as a whistle blower.
MALAYSIA	Mustapha and Siauw (2012)	Ethical view of accountants; perception of whistleblowing & likelihood of blowing whistle	Seriousness of questionable act, gender and academic performance	The seriousness of the questionable act and academic performance are significantly related to the possibility of blowing the whistle. Gender is not significant in its relationship with the probability of blowing the whistle.

SUMMARY TABLE				
STUDIES DONE IN ASIA				
COUNTRIES	REFERENCE	KEY CONCEPTS	KEY VARIABLES	FINDINGS
PAKISTAN	Bashir, Khattak, Hanif & Chohan (2011)	Public Whistleblowing; Culture of Pakistan	Culture & Organizational retaliation; High unemployment rates; Collectivism	Young and educated employees have the courage to take the risk of disclosing Wrongdoings; Silence of female respondents is indicative of Pakistan's culture; Employees lack organizational citizenship behaviour (OCB); Steps taken by the management against the whistle-blowers include poor performance appraisal, denial of promotion, charging employees with committing unrelated offense, and being fired from the job.
SOUTH KOREA	Park & Blenkinsopp (2009)	Whistleblowing as Planned Behaviour; intention, and behaviour in Whistle blowing	Retaliation; Perceived behavioural control (PBC); Subjective norm (SN); Attitude toward whistleblowing	TPB is valid in predicting intentions to blow the whistle. The roles and effects of the three determinants of Ajzen's theory were different depending on the type of whistle blowing.
TURKEY	Nayir and Herzog (2012)	Value External and Whistleblowing	Cultural and ethical differences; Individualism; Whistleblowing mode Idealism; Relativism	Cultural and ethical differences have an influence on the decision whether to and how to whistleblow; individualism and collectivism positively impact whistle blowing intentions; idealistic individuals are less likely to self-report an intention to use an external-anonymous form of whistleblowing; more relativistic employees would be more likely to prefer external-anonymous reporting mechanisms External whistle blowing appears to be anonymous in Turkey, where whistle blowing is seen as a negative act.
TAIWAN	Su, Kan and Yang (2010)	Accounting Ethics; Cultural Difference	Collectivism; high power distance; uncertainty avoidance; gender	Members in a society with collectivism, high power distance and strong uncertainty avoidance values tend not to blow the whistle; Taiwanese subjects may do nothing to inform the authorities about their concerns; Male students are less willing to blow the whistle and are more concerned with job security, compared to female students.

SUMMARY TABLE				
STUDIES DONE IN EUROPE				
COUNTRIES	REFERENCE	KEY CONCEPTS	KEY VARIABLES	FINDINGS
IRELAND	Moore and McAuliffe (2009)	Perpetuating a culture of silence in hospitals ; health and safety; social service	Bad clinical practice; Poor treatment; Management Colleague's mental health	Nurses are more comfortable reporting those incidents that does not result in documentary evidence; There was also some evidence of victimisation, retaliation, bullying and demotion; The greatest reason for not reporting poor care are fear of retribution, would not want to cause trouble, would not be listened to and hurting a colleague.
UNITED KINGDOM (ENGLAND)	Vinten (2004); Lewis (2006)	Health and Safety; Confidential Reporting; Whistleblowing Procedures	Confidential Reporting; Harassment; Fraud & Malpractice; Discrimination; Health and Safety issues; Staff/Resource Unethical Research	As anonymous disclosures are more difficult to evaluate hence, employers given greater priority to confidentiality than anonymity; There is a preference for informal resolution and conflict avoidance; there is no ceiling on financial awards that can be made. Thus, time, trouble, and loss of reputation that may result will give organizations the mandate to avoid situations that may give rise to whistleblowing.
STUDIES DONE IN NORTH AMERICA				
COUNTRIES	REFERENCE	KEY CONCEPTS	KEY VARIABLES	FINDINGS
CANADA	McNab & Worthley (2008)	Internal Whistleblowing; Intrapersonal Factors	Propensity to Whistleblow; Self-efficacy; Gender; Culture; Personality; Organization; Background; Past Performance	Self-efficacy directly influences the propensity to internal whistleblowing; Gender, Greater management and work experience influences self-efficacy; These individual traits were related to self-efficacy but did not directly relate to Cultural propensities for internal whistleblowing.
NEW YORK	Callahan & Collins (1992)	Employee attitude; protection	Public health and safety; support for legal protection by employees; fear of being fired	(a) Recognition by employees of a hierarchy of proper whistleblowing outlets; internal first; law enforcement agencies second, and news media last; (b) Less employee support for legal protection for whistleblowers who report unethical activities than for those who report illegal conduct; (c) Very strong overall employee support for legal protection of whistleblowers, even among managerial and supervisory employees; (d) A belief among employees that a fear of being fired deters whistleblowing.



SUMMARY TABLE				
STUDIES DONE IN NORTH AMERICA				
COUNTRIES	REFERENCE	KEY CONCEPTS	KEY VARIABLES	FINDINGS
USA	Robinson et al. (2012); Kaptein (2011); Elias (2008); Stansbury & Victor (2009); MacNab & Worthley (2008); Barnett, Cochran & Taylor (1993); Dyck, Morse & Zingales (2010); Somers, & Taylor (2011); Taylor & Curtis (2010); Barnett, Bass & Brown (1996); Miceli, Scotter, Near & Rehg (2001); Miceli & Near (1984); Aranya & Ferris (1984)	Fraud; Likelihood of reporting; Ethical Culture; Internal & External Whistleblowing; professional commitment & socialization; model of whistleblowing; cost of wrongdoing; Internal and Short tenured employees; supervisor support; Commitment; intention to whistleblow; co-worker support; newness to the workforce; Approve of whistleblowing; Governance; incentives to whistleblow; awareness of complaints channel; Whistleblowing perseverance; Ethical organizational position; Peer reporting; Organizational Commitment; Job Satisfaction; Turnover intention; Perceived organizational-professional conflict	Personal moral philosophy, locus of control, belief in a just world; Machiavellianism; Behavioral intentions; Type of wrongdoing; reasons for not whistleblowing; quality of evidence; retaliation; Young and Short tenured employees; supervisor support; Commitment; intention to whistleblow; co-worker support; newness to the workforce; Approve of whistleblowing; incentives to whistleblow; awareness of complaints channel; Whistleblowing perseverance; Ethical organizational position; Organizational Commitment; Job Satisfaction; Turnover intention; Perceived organizational-professional conflict	Employees are less likely to whistleblow when the wrongdoer is aware of their knowledge of the fraud; Ethical Culture encourages employees to take action against wrongdoing; Clarity, Supportability, Discussability & Sanctionability encourages employees to take a positive action; More professionally committed auditing students are more likely to blow the whistle compared to others; perceptions of informal prosocial control are generally lower among employees who are both young and short-tenured; Self-efficacy directly influences the propensity for internal whistle blowing; IDPP's do not lead to increased internal disclosures but are implemented as a result of existing high levels of both internal disclosures and external whistle blowing; In Health care industry, Analysts who blow the whistle are no more likely to be promoted; Journalists who break a story about a company's fraud are more likely to find a better job than a comparable journalist writing for the same newspaper/ magazine at the same time; Professional identity and perseverance in reporting behaviour are not significantly related; Locus of commitment and likelihood of reporting are not significantly related; Highly relativistic individuals judged peer reporting as less ethical than non-relativistic subjects; Employees high in both negative and positive affectivity are most likely to blow the whistle; Inactive observers tended to be supervisors, having low pay but high education; Idealism, relativism, just world beliefs, and locus of control were each directly related to Machiavellianism; Accountants' organizational and professional commitments are not necessarily conflicting.

SUMMARY TABLE				
STUDIES DONE IN OCEANIA				
COUNTRIES	REFERENCE	KEY CONCEPTS	KEY VARIABLES	FINDINGS
AUSTRALIA	Patel C (2003)	Cross cultural values; internal control mechanisms; professional judgements	Hofstede's cultural dimensions; Power Distance, Individualism; Uncertainty Avoidance, Long-Term Orientation	Australian accounting managers accept whistleblowing as an internal control mechanism as compared to their Indian and Chinese-Malaysian counterparts; Cultural differences are greater when the unethical actions in the scenarios are material.
NEW ZEALAND	Liyarachchi and Newdick (2009)	Impact of Moral Reasoning and Retaliation on Whistle-Blowing	Retaliation; Moral reasoning	Both participants' levels of moral reasoning and the strength of retaliation have significant main effects on PBW; The threat of retaliation plays a significant role; A healthy environment in which whistleblowers are protected from possible retaliatory actions is necessary to encourage whistle blowing.

**Table 2: An Overview of Countries with Respect to Whistleblower Protection and Legal System**

Continents	Countries	MDCLS (1)	AWP (2)	PWP (3)	NWP (4)
Asia					
East Asia	China		✓		
	Japan		✓		
	Korea		✓		
	Mongolia				✓
	Taiwan		✓		
South Asia	Bangladesh		✓		
	India			✓	
	Sri Lanka				✓
	Pakistan			✓	
	Mauritius		✓		
	Nepal		✓		
	Bhutan		✓		
South East Asia	Philippines				✓
	Malaysia		✓		
	Timor-Leste				✓
	Indonesia				✓
	Brunei		✓		
	Singapore			✓	
	Cambodia				✓
	Burma				✓
	Thailand				✓
Middle East	Bahrain				✓
	Iran				✓
	Iraq				✓
	Israel				✓
	Jordan		✓		
	Kuwait			✓	
	Lebanon				✓
	Oman				✓
	Palestine				✓
	Qatar				✓
	Saudi Arabia				✓
	Syria				✓
	Turkey				✓
	United Arab Emirates				✓
	Yemen				✓
Europe					
Eastern Europe	Russia			✓	
	Czech Republic			✓	
	Poland			✓	
	Hungary			✓	
	Romania and Moldova		✓		
	Croatia			✓	
	Lithuania				✓
	Slovenia		✓		
	Slovakia				✓
	Serbia			✓	

Continents	Countries	MDCLS (1)	AWP (2)	PWP (3)	NWP (4)
	Bosnia and Herzegovina			✓	
	Montenegro			✓	
	Albania				✓
	Kosovo		✓		
	Ukraine		✓		
Western Europe	Austria			✓	
	Belgium			✓	
	Germany			✓	
	Liechtenstein				✓
	Luxembourg		✓		
	Netherlands			✓	
	Switzerland				✓
Northern Europe	Iceland		✓		
	Denmark			✓	
	Norway		✓		
	Sweden			✓	
	Finland				✓
	Estonia			✓	
	Latvia			✓	
	United Kingdom	✓	✓		
	Ireland			✓	
Southern Europe	Spain				✓
	France			✓	
	Monaco		✓		
	Italy			✓	
	Cyprus			✓	
	Malta			✓	
	Greece				✓
	Bulgaria				✓
North America					
	Bahamas				✓
	Barbados				✓
	Belize				✓
	Canada		✓		
	Costa Rica		✓		
	Dominican Republic		✓		
	El Salvador				✓
	Grenada				✓
	Guatemala				✓
	Haiti			✓	
	Honduras			✓	
	Mexico				✓
	Nicaragua				✓
	Panama			✓	
	Saint Kitts and Nevis				✓
	Saint Lucia				✓
	Trinidad and Tobago				✓
	United States		✓		

Continents	Countries	MDCLS (1)	AWP (2)	PWP (3)	NWP (4)
South America					
	Argentina			✓	
	Brazil			✓	
	Chile				✓
	Bolivia		✓		
	Ecuador			✓	
	Guyana			✓	
	Paraguay				✓
	Peru		✓		
	Suriname				✓
	Uruguay		✓		
	Venezuela				✓
Oceania					
Australasia	Australia		✓		
	New Zealand		✓		
Melanesia	Fiji				✓
	Papua New Guinea				✓
	Solomon Islands				✓
	Vanuatu				✓
Micronesia	Kiribati				✓
	Palau				✓
Polynesia	Samoa		✓		
	Tonga				✓
	Tuvalu				✓
Africa					
Northern Africa	Algeria		✓		
	Egypt				✓
	Libya				✓
	Morocco				✓
	Sudan				✓
	Tunisia				✓
	Western Sahara				✓
Horn of Africa or Northeast Africa	Djibouti			✓	
	Eritrea				✓
	Ethiopia		✓		
	Somalia				✓
Eastern Africa	Comoros				✓
	Kenya			✓	
	Madagascar				✓
	Malawi			✓	
	Mozambique			✓	
	Rwanda		✓		
	Seychelles				✓
	South Sudan				✓
	Tanzania		✓		

Continents	Countries	MDCLS (1)	AWP (2)	PWP (3)	NWP (4)
	Uganda		✓		
	Zambia		✓		
	Zimbabwe				✓
Central Africa	Angola			✓	
	Cameroon			✓	
	Central African Republic				
	Chad				✓
	Republic of Congo				✓
	Equatorial Guinea				✓
	Gabon			✓	
	Sao Tome and Principe				✓
Southern Africa	Botswana				✓
	Lesotho				✓
	Namibia				✓
	South Africa	✓	✓		
	Swaziland			✓	
Western Africa	Benin		✓		
	Cote d'Ivoire				✓
	Gambia				✓
	Ghana		✓		
	Guinea-Bissau				✓
	Mali				✓
	Mauritania				✓
	Nigeria				✓
	Senegal				✓
	Sierra Leone		✓		
	Togo			✓	

**FOOTNOTE:**

- (1) MDCLS- Most Developed Comprehensive Legal System
- (2) AWP- Advanced Whistleblower Protection
- (3) PWP- Partial Whistleblower Protection
- (4) NWP- No Whistleblower Protection

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