

Intention Blow The Whistle: Testing Correlation Between Ethical Leadership and Retaliation in The Organization

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Abstract

This research explains the factors that influence a person's intention to do whistleblowing. This study examines the effect of retaliation and ethical leadership on the whistleblowing decisions of postgraduate students with masters of accounting at universities in Central Java. Data was analyzed using Partial Least Square (PLS) analysis tool. The results show that Ethical Leadership has a positive and significant effect on the intention to do whistleblowing. Retaliation or the threat of retaliation has a negative and significant effect on a person's intention to carry out whistleblowing.

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1. Introduction

In the workplace, leaders establish patterns for organizational goals and behaviors. Leaders often wield significant influence over outcomes that impact employees (e.g., strategy, goal setting, promotions, evaluations, resources). Leaders provide incentives to communicate what they value and motivate employees to act in ways that achieve such rewards. Consequently, it's not surprising that employees rely on their leaders for guidance when faced with ethical questions or issues (Trevino, 1986). Research supports this view, indicating that employees adapt to the ethical values of their leaders (Schminke et al., 2002).

Furthermore, leaders perceived as positive ethical influencers enhance employees' productive work behaviors (Mayer et al., 2009) and negatively influence counterproductive work behaviors (Brown & Trevino, 2006b; Mayer et al., 2009). Recent empirical studies have sought to understand the influence of leaders in fostering ethical workplace practices and employee behaviors (Brown & Trevino, 2006a). Early theories and research (Bass & Steidlmeier, 1999; Brown, Trevino, & Harrison, 2005; Ciulla, 2004; Trevino, Brown, & Hartman, 2003; Trevino, Hartman, & Brown, 2000) have attempted to define ethical leadership from both normative and descriptive approaches to business ethics.

The normative perspective roots itself in philosophy and concerns determining how individuals "should" or "ought to" behave in the workplace. For example, normative views of ethical leadership (Bass & Steidlmeier, 1999; Ciulla, 2004) examine ethical decision-making within specific philosophical frameworks, evaluate the ethics of particular leaders, and consider the extent to which certain leadership styles or ethical influence tactics align.

According to Brown et al. (2005) conceptualization, three features of ethical leaders are: First, they exhibit normative ethical behaviors. Second, they are perceived as role models by subordinates. Third, an ethical leader not only behaves ethically themselves but also supports ethical behavior among subordinates by creating appropriate norms, practices, and systems.

Given the risks associated with whistleblowing, employees are more likely to take such risks if they have confidence in the ethics and trustworthiness of management (Brockner et al., 1997). It has been reported that individuals are more likely to report ethical issues in a workgroup that has principle-based environments and supportive leaders (Graham, 1986). An ethical leader can create a principle-based environment that facilitates whistleblowing by protecting subordinates from retaliation. Supportive attitudes from supervisors in maintaining ethical environments and in responding to whistleblowers have also been used to prevent retaliation and consequently encourage employees to report internally (Finn, 1995). Valentine and Godkin (2019) suggest that ethical leadership likely influences individuals' perceptions of moral intensity, ethical reasoning, and intentions to whistleblow. Investigations into "whistleblowing and leadership, though critical, remain limited" (Bhal & Dadhich, 2011), thus prompting further research on this issue. The objective of this study is to determine whether ethical principles held by superiors influence employees' propensity to whistleblow. The primary aim of the research is to help elucidate factors influencing an individual's intention to whistleblow.

2. Literature Review

Ethical Leadership

Research on fit in organizational behavior literature focuses on compatibility, similarity, or alignment between two entities (Kristof, 1996). Researchers have predominantly studied fit between individuals and jobs, individuals and organizations, individuals and groups, and individuals and supervisors (Edwards, 2008; Kristof, 1996; Kristof-Brown, Zimmerman, &



Johnson, 2005). Despite the growing literature, there is relatively little published research explicitly related to ethics and even less so regarding ethics and leadership.

Researchers examine how the fit between an individual and another entity (job, organization, group, or supervisor) affects outcomes. Some examples of research include assessing fit between individual and organizational values (Cable & Judge, 1997; Chatman, 1991), group goal congruence (Colbert, Kristof-Brown, Bradley, & Barrick, 2008), and leader and employee personalities (Schaubroeck & Lam, 2002). Studies indicate that employees who fit well with their organization, leader, and job experience have more positive attitudes (e.g., job satisfaction, organizational commitment), are less likely to leave the organization, experience less job-related stress, and engage in positive tasks (Kristof, 1996; Kristof-Brown et al., 2005).

Whistleblowing

Whistleblowing can be defined as "the disclosure of illegal, unethical, or illegitimate practices by members of an organization (former or current) under the control of their superiors, to individuals or organizations that may take action" (Near and Miceli, 1995). As previously discussed, it can take two forms: internal and external disclosures. Current research indicates that most whistleblowers prefer internal whistleblowing over external whistleblowing (Dozier and Miceli, 1985; Miceli and Near, 1992; Robertson et al., 2011), choosing to exhaust internal channels first before resorting to external whistleblowing. Therefore, this paper focuses on internal whistleblowing.

Internal whistleblowing is a complex phenomenon. Potential whistleblowers are likely to choose this course of action only when they perceive potential benefits to outweigh the costs involved. It has been suggested that certain personal characteristics of individuals interacting with organizational situations influence this decision-making process. These include an individual's locus of control (Chiu, 2003), self-efficacy (MacNab and Worthley, 2008), and Machiavellianism (Dalton and Radtke, 2013). Contextual factors include organizational justice (Seifert et al., 2010), supervisor support (Sims and Keenan, 1998), and organizational ethical culture (Zhang et al., 2009).

Among these contextual factors, this paper argues that leadership undoubtedly plays a crucial role. If leaders perceive internal whistleblowing as a valuable and useful way to correct organizational wrongdoings, employees will perceive potential support and protection from leaders, or even rewards for their whistleblowing behavior, all of which make them more likely to blow the whistle (Gundlach et al., 2003; Liang et al., 2012).

Previous studies have found that transformational and authentic leadership are predictors of whistleblowing intentions and behaviors (Caillier, 2013; Liu et al., 2015). However, such studies are still limited. This research aims to contribute to the knowledge by examining the relationship between ethical leadership and internal whistleblowing.

Retaliation

Employees often weigh several factors before deciding whether to report an error. They commonly assess the potential for retaliation, whether from colleagues or upper management within the organization. Retaliation concerns are a primary consideration for whistleblowers (Miceli and Near, 1994; Near and Jensen, 1983; Parmerlee et al., 1982). Retaliation can originate not only from senior officials but also from coworkers directly involved in or benefiting from the wrongdoing. Exclusion is a frequent form of retaliation that coworkers may use against whistleblowers. Upper management may employ tactics such as job loss, denial of



promotions, withholding pay increases, or assigning unfavorable work hours as retaliatory measures (King, 1999).

Mayer et al. (2013) examined the impact of ethical leadership and coworkers' ethical behavior on internal whistleblowing through field studies and laboratory experiments. Their findings indicate that supervisors and coworkers play a positive role in encouraging the reporting of unethical behavior within organizations. The study also identified a negative correlation between fear of retaliation and internal whistleblowing.

Ethical Leadership and Internal Whistleblowing

Ethical leadership involves demonstrating ethical behavior and managing practices ethically within an organization (Brown and Trevino, 2006). It is likely to positively influence subordinates' internal reporting for several reasons. Firstly, ethical leaders serve as role models who can influence subordinates (Zhu et al., 2016). They are perceived as trustworthy, responsible individuals who are likely to challenge inappropriate behavior to enhance organizational effectiveness (Brown et al., 2005), which subordinates may emulate.

Secondly, because ethical leaders actively engage with employees and foster procedural and interpersonal interactions (Bass and Steidlmeier, 1999; Northouse, 2015), they develop high-quality relationships with their subordinates (Avey et al., 2011). Subsequently, subordinates feel a sense of obligation to reciprocate with extra-role behaviors (Blau, 1964). For instance, when encountering unethical behavior within the organization, they may choose to internally report it for the organization's benefit.

Thirdly, ethical leadership can facilitate internal whistleblowing by mitigating the risk of retaliation. In many societies, particularly in Asia, there is a negative stigma attached to whistleblowers, viewing them as individuals who surreptitiously expose the organization's secrets or mistakes (Miethe, 1999). However, ethical leaders focus on doing what is morally right and view whistleblowers as beneficial to the organization, valuing, supporting, and potentially rewarding them (Brown et al., 2005). This perspective influences their colleagues to perceive internal reporting as legitimate.

In such an environment, attempts at retaliation against whistleblowers by wrongdoers would be condemned, thereby ostracizing the wrongdoer. This protective environment is expected to reduce whistleblowers' perceived risks and encourage internal reporting. Thus, the following hypothesis is proposed:

H₁: Ethical leadership behavior will positively correlate with the intention to engage in whistleblowing.

Retaliation and Whistleblowing

Rest (1983) and other psychologists have utilized various characteristics to define moral behavior, including behaviors such as aiding others or experiencing empathy or guilt towards others. Rest (1983) and Frankena (1970) suggest that morality can be seen as "standards or guidelines governing human cooperation—specifically, how rights, duties, and benefits are allocated." Whistleblowing research examines the traits of individuals who engage in whistleblowing. One crucial factor influencing an individual's decision to blow the whistle is their moral behavior (Near and Miceli, 2005). According to Near and Miceli (1996), the decision to blow the whistle is influenced by (i) the individual's personality traits, (ii) the surrounding environment, and (iii) the fear of retaliation.

Liyanarachchi and Adler (2011) explored the interactive effects of age, gender, and perceived retaliation on whistleblowing propensity. They found that middle-aged accountants were more inclined to blow the whistle when fearing retaliation. In contrast, older accountants (aged 45



and above) responded differently to the fear of retaliation. Older male accountants were less concerned about retaliation, whereas older female accountants showed decreased whistleblowing propensity with increased threat of retaliation. Another study found that fear of retaliation negatively correlated with whistleblowing intentions, while supervisor support positively correlated with higher whistleblowing intentions (Mesmer-Magnus and Viswesvaran, 2005).

According to Near and Miceli (1996), if a potential whistleblower perceives a significant threat of retaliation from their immediate supervisor or colleagues, they are less likely to engage in whistleblowing (Keenan, 1995; King, 1999). Building on this research, the following hypothesis is proposed:

H₂: There is a negative relationship between fear of retaliation and whistleblowing intentions (internal and external).

3. Research Method

Participants in the study were accounting master's students from universities in Central Java, and their participation was voluntary. These accounting students were chosen for several reasons. First, the majority of master's students in accounting have work experience, making them representative for the research sample. Second, students enrolled in master's programs in management and accounting have a good understanding of accounting and audit issues.

To test the research hypotheses, data were collected from accounting master's students studying at universities in Central Java. Questionnaires were administered in person, and respondents were assured of confidentiality, data security, and anonymity to mitigate concerns about retaliation. The scenario used in this study was based on the issue of CFO involvement in insider trading. The term "whistleblowing" was not used in the questionnaire. In the scenario, respondents were asked to rate six items on a seven-point scale ranging from very unlikely (1) to very likely (7). For the first three items, respondents assessed the likelihood that a third party would engage in whistleblowing, while for the last three items, respondents evaluated their fear of consequences.

Ethical leadership was categorized as either ethical or unethical. The description of ethical leadership was based on Brown et al.'s (2005) conceptualization of ethical leadership consisting of three items. The measurement of whistleblowing readiness comprised two statements to assess respondents' willingness to whistleblow (Bhal and Dadhich, 2011): "**I feel comfortable discussing ethical issues and concerns with my supervisor without fearing adverse reactions**" and "**I would feel comfortable reporting bad news about unethical errors to my supervisor.**" Responses were provided on a 5-point scale (1 = Strongly Disagree to 5 = Strongly Agree).

Data testing in the study utilizes the Structural Equation Modeling (SEM) - Partial Least Squares (PLS) analysis method. SEM-PLS is a multivariate statistical analysis that can simultaneously analyze latent variables along with their indicators. SmartPLS 3.0 software is used to conduct the PLS analysis with the following steps:

Measurement Model (*Outer Model*)

The outer model is a measurement model used to test the construct validity and instrument reliability (Jogiyanto and Abdillah, 2009). This model describes how the relationships between latent variables and their indicators are structured. Indicators in the study serve as measures of



latent variables that do not directly influence those variables, which is referred to as a reflective model (Ghozali, 2008). The testing of the outer model consists of:

Validity test

Validity testing provides a measure of the credibility of a research instrument. Validity measurement using SmartPLS software can be conducted in two ways: convergent validity and discriminant validity.

1. Convergent Validity

Convergent validity is measured based on the correlation between item scores and construct scores. This measurement is done by examining the loading factor values of each indicator. If the loading factor value is below 0.5 ($\alpha < 0.5$), then the indicator does not have sufficient correlation with the construct (Ghozali, 2008)..

2. Discriminant validity

Discriminant validity measures how the correlation of a construct with its indicators is assessed. If the correlation value of a construct is greater compared to other constructs, then that latent construct predicts the measurements better, thus indicating it has good discriminant validity (Ghozali, 2008).

Reliability Test

Reliability reflects the measurement scale used in research, indicating consistency and stability. Reliability is evaluated using composite reliability and Cronbach's Alpha values for each construct. If the composite reliability output value is greater than 0.7 ($\alpha > 0.7$), then the variables pass the reliability test (Ghozali, 2008). The Cronbach's Alpha output value is acceptable if it is greater than 0.6 ($\alpha > 0.6$), indicating that the construct is reliable (Ghozali, 2008).

Structural Model (Inner Model)

Inner model or structural model shows how the relationships between latent constructs or variables are based on substantive theory. The inner model is measured using R-square values. Changes in the R-square value indicate the substantive influence of independent latent variables on dependent latent variables. A high R-square value reflects that the model is better at predicting the causal relationships of independent variables on dependent variables (Ghozali, 2008). Hypothesis testing is conducted by evaluating the $t_{\text{statistic}}$ values from the path coefficient output after bootstrapping. Similar to $t_{\text{-tests}}$, this hypothesis testing compares the $t_{\text{-statistic}}$ value with the critical $t_{\text{-value}}$ ($t_{\text{-table}}$). If the $t_{\text{-statistic}}$ value is greater than the critical $t_{\text{-value}}$ ($t_{\text{-statistic}} > t_{\text{-table}}$), it can be concluded that there is a significant influence between the two constructs. Conversely, if the $t_{\text{-statistic}}$ value is smaller than the critical $t_{\text{-value}}$ ($t_{\text{-statistic}} < t_{\text{-table}}$), there is no significant influence between the two constructs. In this study, the critical $t_{\text{-value}}$ used is 1.96 for a two-tailed test, with a significance level of 5%. This critical value corresponds to a 95% confidence level ($\alpha = 0.05$) commonly used in statistical hypothesis testing.

4. Result

Outer loading refers to the value that represents the relationship (correlation) between an indicator and its latent variable. A higher outer loading indicates a stronger relationship between an indicator and its latent variable. Essentially, it measures how well an indicator reflects or represents the underlying latent construct in a measurement model. Higher outer loadings suggest that the indicator is more closely associated with the latent variable and contributes more significantly to its measurement.



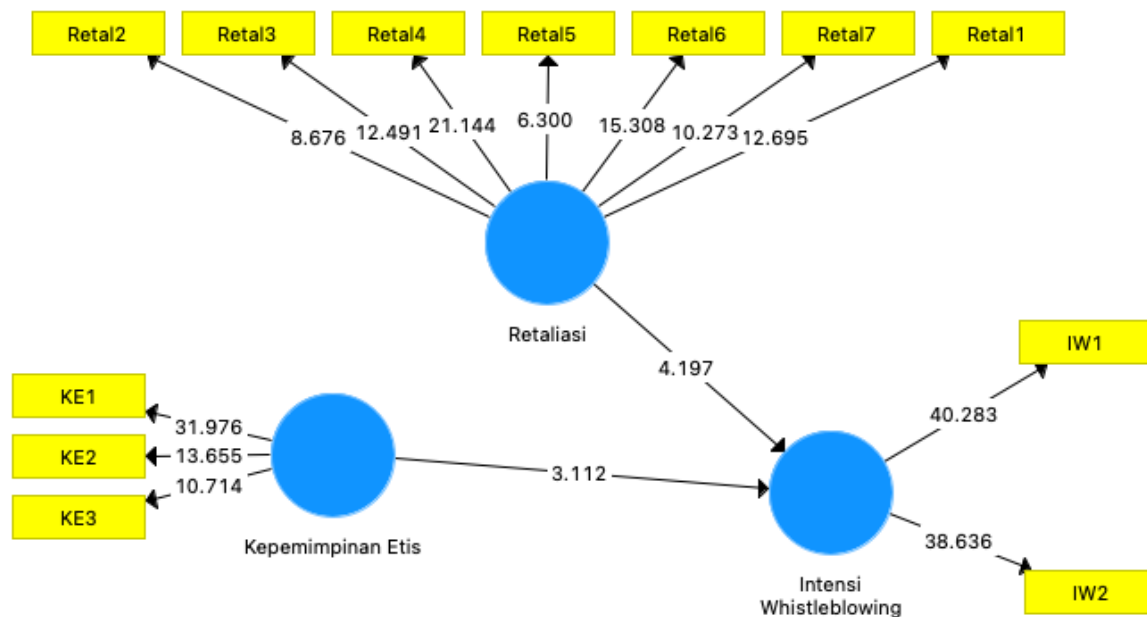


Figure 4.1. Outer Model Output.

Outer loadings greater than 0.7 are considered acceptable. However, outer loadings less than 0.4 are always excluded from the analysis process. An outer loading greater than 0.7 means that approximately 50% of an indicator's variability can be explained or absorbed by the latent variable. Generally, outer loadings between 0.4 and 0.7 may be considered for elimination; removing them can increase composite reliability or average variance extracted values.

	Whistleblowing Intention	Ethical Leadership	Retaliation
IW1	0.908		
IW2	0.920		
KE1		0.862	
KE2		0.839	
KE3		0.793	
Retal1			0.777
Retal2			0.718
Retal3			0.809
Retal4			0.852
Retal5			0.740
Retal6			0.801
Retal7			0.737

Figure 4.2 presents SmartPLS results for outer loading values.

Based on the outer loading results in Figure 4.2, it is known that all outer loading values are > 0.7, indicating that all indicators are retained for further analysis.



Average Variance Extract (AVE)

Average Variance Extract (AVE) is a value (average) that explains how much a latent variable or construct can explain the variance of its indicators. A higher AVE indicates that a latent variable or construct is better at explaining the variance of its indicators. $AVE > 0.5$ means that the latent variable or construct has absorbed information from its indicators more than 50%. The minimum threshold for AVE is 0.5, meaning that an AVE value greater than 0.5 is acceptable.

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Whistleblowing Intention	0.803	0.806	0.910	0.835
Ethical Leadership	0.778	0.790	0.871	0.692
Retaliation	0.891	0.905	0.914	0.605

Figure 4.3 presents SmartPLS results for the Average Variance Extracted value.

Based on the AVE results in Figure 4.3, it is evident that all AVE values are > 0.5 . This indicates that the latent variables of satisfaction and service have absorbed more than 50% of the variance from each of their respective indicators.

Composite Reliability

In the context of PLS-SEM (Partial Least Squares Structural Equation Modeling), composite reliability is considered a more appropriate measure of reliability compared to Cronbach's Alpha. In addition to Cronbach's Alpha, another measure that can be used to test unidimensionality (single dimension) is Dillon Goldstein's rho, also known as composite reliability. Dillon-Goldstein's rho is considered superior to Cronbach's Alpha because it takes into account how well latent variables explain a block of indicators. Composite reliability values are considered acceptable if they exceed 0.7; in other words, a Dillon-Goldstein's rho value greater than 0.7 indicates that the block of indicators is unidimensional. Composite reliability values between 0.6 and 0.7 are still acceptable for exploratory research purposes.

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Whistleblowing Intention	0.803	0.806	0.910	0.835
Ethical Leadership	0.778	0.790	0.871	0.692
Retaliation	0.891	0.905	0.914	0.605

Figure 4.4 displays the SmartPLS results for the Composite Reliability value.

Fornell-Larcker Discriminant Validity

In the Fornell-Larcker approach to Discriminant Validity, the evaluation compares the square root of the Average Variance Extract (AVE) of a latent variable with the correlation between



that latent variable and other latent variables. This approach requires that the square root of the AVE of a latent variable be greater than the correlation between that latent variable and other latent variables. This indicates that the latent variable explains more variance from its own indicators compared to other latent variables in the model, confirming discriminant validity.

	Whistleblowing Intention	Ethical Leadership	Retaliation
Whistleblowing Intention	0.914		
Ethical Leadership	0.699	0.832	
Retaliation	-0.727	-0.766	0.778

Figure 4.5 SmartPLS Results: Fornell-Larcker Discriminant Validity

Based on the Discriminant Validity test (Fornell-Larcker) results in Figure 2.8, it is known that the square root of AVE value for the whistleblowing intention variable, $0.835 = 0.914$, is greater than the correlation value between whistleblowing intention and ethical leadership, 0.699, and greater than the correlation value between whistleblowing intention and retaliation, -0.727. The square root of AVE value for the ethical leadership variable, $0.692 = 0.832$, is greater than the correlation value between ethical leadership and retaliation, -0.766, and greater than the correlation value between ethical leadership and whistleblowing intention, 0.699. The square root of AVE value for the retaliation variable, $0.605 = 0.778$, is greater than the correlation value between retaliation and whistleblowing intention, -0.727, and greater than the correlation value between retaliation and ethical leadership, -0.766. Because the square root of AVE for each latent variable is greater than the correlation value between that latent variable and other latent variables, the instrument/questionnaire designed demonstrates good discriminant validity based on the Fornell-Larcker approach.

Test the Inner Model

The inner model illustrates how the relationships between constructs or latent variables are based on substantive theory. The inner model is measured using the R-square value.

	R Square	R Square Adjusted
Whistleblowing Intention	0.577	0.569

Figure 4.6 R-Square

Figure 4.6 presents the R-square (coefficient of determination) values. The R-square value indicates how much variance in the dependent variable can be explained by the independent variables. It is noted that the R-square value for the latent variable "Whistleblowing Intention" is 0.577, which means that ethical leadership and retaliation variables can explain 57.7% of the variance in the dependent variable, whistleblowing intention.



Hypothesis testing

The basis for hypothesis testing is the statistical values generated in the output path coefficients, as presented in Figure 4.7 below:

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Ethical Leadership -> Whistleblowing Intentions	0.343	0.340	0.110	3,112	0.002
Retaliation -> Whistleblowing	-0.464	-0.466	0.111	4,197	0,000

Figure 4.7 Hypothesis Testing

H₁ Testing (Ethical Leadership has a positive effect on whistleblowing intentions)

The data in the path coefficients table indicate that the variables Ethical Leadership and Whistleblowing Intention have a positive relationship with a path coefficient of 0.343. The t-statistic value is 3.112, which is greater than 1.66 (one-tailed hypothesis), indicating that Ethical Leadership significantly influences Whistleblowing Intention. This finding is supported by a p-value of 0.002, which is less than 0.05 ($0.000 < 0.05$). Therefore, it can be concluded that H₁ is supported

The research findings support previous studies such as Brown et al. (2005) because ethical leaders focus on "doing what is right" and how we can do it right. They perceive whistleblowers as beneficial to the organization, appreciate, support, and may even reward them. This attitude influences colleagues, who then view internal reporting as legitimate. If leaders consider internal whistleblowing as a valuable and useful way to correct organizational mistakes, employees will perceive potential support and protection from leaders, or even rewards for their whistleblowing behavior, all of which make them more likely to blow the whistle (Gundlach et al., 2003; Liang et al., 2012).

H₂ Testing (Retaliation has a negative impact on whistleblowing intention):

The results of hypothesis testing 2 indicate that the relationship between retaliation and whistleblowing intention has a path coefficient of -0.464 and a t-statistic of 4.197, which is greater than 1.66 (one-tailed hypothesis). This suggests that retaliation significantly and negatively influences whistleblowing intention. A p-value of $0.000 < 0.05$ supports the conclusion that H₂ is supported.

The findings of this study are consistent with research on the fear of retaliation, which has long been considered a critical variable in the whistleblowing process (Miceli and Near, 1988). Retaliation against whistleblowers can involve actions such as "taking unwanted actions against employees or not taking desired actions" (Keenan, 2002). It is important to note that actual threats and retaliation are seen as unethical and illegal actions that leave whistleblowers vulnerable (Lee and Xiao, 2018). The types of retaliation against whistleblowers can vary depending on whether whistleblowing occurs internally or externally (Dworkin and Baucus, 1998) and how individuals blow the whistle (Cortina and Magley, 2003).



The nature of retaliation can also vary depending on who is involved in the actions. The nature of the incident being reported can also affect the likelihood of protection from retaliation. It is clear that not all whistleblowers experience retaliation, but the fear of retaliation may be the most significant factor because fear can influence the likelihood of reporting misconduct in the future (Lee and Xiao, 2018). Empirical evidence shows that women experience more retaliation than men (Rehg et al., 2008). This idea is supported by social role theory, which suggests that women in the workplace are expected to remain silent, and therefore, whistleblowing actions may be seen as a greater role violation for women than for men.

5. Conclusion

Ethical leadership positively influences Whistleblowing Intention. When leaders perceive whistleblowing as a valuable and useful way to correct organizational mistakes, employees see potential support, protection, or even recognition for their whistleblowing behavior. This environment makes them more likely to engage in whistleblowing. Retaliation negatively influences whistleblowing intention. This indicates that respondents generally hesitate to report wrongdoing to external parties; they typically prefer to report internally first. They may only resort to external reporting if they do not receive a satisfactory response internally. The results also suggest that respondents are aware of the perceived consequences of external whistleblowing. External whistleblowing results in severe consequences for both the organization and the whistleblower. Specifically, external whistleblowing leads to reputational damage and regulatory consequences for the organization, while for the whistleblower, it can lead to job loss and disapproval from colleagues. Given these findings, it is recommended that organizations establish strong internal systems, processes, policies, and a culture that encourages internal whistleblowing.

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