

## ABSTRACT

Disclosing perceived organisational wrongdoing is known as whistle-blowing. However, when it comes to disclosing of perceived organisational wrongdoing, it is significant to observe as to, why do only some people have an intention to blow the whistle. This problem is also visible in the Sri Lankan context as the reported incidents of whistle-blowing has not provided any pattern of behaviour that could be used to measure the whistle-blowing intention of individuals who stumble upon wrongdoings or malpractices.

The aim of this report is to explore the individual factors that may lead to a whistle-blowing intention. In this study, De George's theory of whistle-blowing was used as the main theory and the theoretical gaps in De George's theory of whistle-blowing is addressed by using through the theories of Principled Organizational Dissent, Resource Dependency, and Moral Conation. In this context, the researcher argues that an individual would require a moral justification to blow the whistle. A moral justification can be defined as a cognitive reconstruction of the behaviour itself, which means that, a person will not get involved in a morally questionable act until they can find some justification based on the morality of their own. Only those who possess personal principles of personal cost of reporting, personal responsibility for reporting and evidence of wrongdoing experience moral justification, where they are more likely to blow the whistle. However, the impact of moral justification on whistle-blowing intention is likely to vary and it is likely to depend on the extent to which an individual possess moral conation capacities of moral ownership, moral efficacy and moral courage.

This study is positivistic in nature. The purpose of this study is to explore as to 'why' do only some people have an intention to blow the whistle, by focusing on the individual factors related to whistle-blowing intention. The researcher collected data through a self-administrated questionnaire. This study is conducted as an individual level analysis. The population of this study consists of first-level managerial employees who are employed in licensed commercial banks in Sri Lanka. The researcher employs convenience sampling as a sampling technique and a sample of three hundred and four (304) first-level managerial employees from licensed commercial banks in Sri Lank were selected to gather primary data. The researcher uses the statistical package for social sciences (SPSS version 22.0) and Smart PLS (version 3.0) software for the data analysis.

The results support the argument that personal principles impact on moral justification and moral justification positively impact on whistle-blowing intention. The findings indicate

that moral justification partially mediates the impact of personal cost of reporting on whistle-blowing intention and fully mediates the impact of personal responsibility for reporting on whistle-blowing intention. However, what is interesting in the findings is the positive impact of personal cost of reporting on whistle-blowing intention and it remains even when moral justification is introduced as a mediator. Contrary to expectation, moral justification does not mediate the impact of evidence of wrongdoing on whistle-blowing intention. Another finding of the present study is the moderating effects of moral ownership, moral efficacy and moral courage which strengthens the relationship between moral justification and whistle-blowing intention. The results of this study supported De George's theory of whistle-blowing which would suggest that moral justification is the determinant factor which allows an individual to make a decision whether to blow the whistle or not.

There are three theoretical implications in this study. Firstly, this study re-conceptualised the five criteria that De George's theory of whistle-blowing proposed since five criteria that De George's theory of whistle-blowing proposes are not theoretically sound since they are too vague. Secondly, this study extended De George's theory of whistle-blowing with the theory of moral conation since De George's theory of whistle-blowing only focusses on the criteria for moral justification of whistle-blowing, not the whistle-blowing itself. Thirdly this study contributed to the limited theoretical work that had been done regarding the moderating effect under whistle-blowing context which was not discussed in De George's theory of whistle-blowing. Under empirical implications, this study extended the limited knowledge on individual factors related to whistle-blowing intention. Under managerial implications, this study proposed managers to educate employees as to what the organization considers as a wrongful act, train and educate employees about the importance of whistle-blowing, and educating employees on handling whistle-blowing issue. Future researchers may consider testing individual factors related to whistle-blowing intention in different contexts empirically. In addition, addressing the problem of, as to why do only some people have an intention to blow the whistle, future research needs to consider the different perspectives including those of whistle-blower's, wrongdoer's and recipient's and different factors including those of individual, organizational, situational and environmental as well.