

RESEARCH STUDY
ON
“DO THE BEHAVIORAL AND ORGANIZATIONAL FACTORS INFLUENCE
WHISTLEBLOWING INTENTION? EVIDENCE FROM THE INDIAN CENTRAL
PUBLIC SOCIAL ENTERPRISES”

SUBMITTED TO
NATIONAL FOUNDATION FOR CORPORATE GOVERNANCE (NFCG)



BY
CENTRE FOR CORPORATE GOVERNANCE
INSTITUTE OF PUBLIC ENTERPRISE
HYDERABAD



About NFCG

In 2003, the Ministry of Corporate Affairs (MCA) led a unique PPP model to set up the National Foundation for Corporate Governance in partnership with the Confederation of Indian Industry, the Institute of Company Secretaries of India, and the Institute of Chartered Accountants of India. Subsequently, the Institute of Cost Accountants of India, National Stock Exchange and the Indian Institute of Corporate Affairs also joined with an objective to promote good Corporate Governance practices both at the level of individual corporates and Industry as a whole.

NFCG endeavours to create a business environment that promotes voluntary adoption of good corporate governance practices.

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To create a framework of best practices, structure, processes and Ethics

To reduce the existing gap between Corporate Governance framework & actual compliance by corporates

To facilitate effective participation of different stakeholders

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Vision

To become an institute of choice for social science research and management education and contribute to the excellence of organisation and society

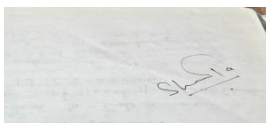
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ACKNOWLEDGEMENT

This study is undertaken by the Institute of Public Enterprise (IPE), Hyderabad. We would like to express our sincere thanks to all the members associated with this project for their valuable contribution, inputs and insights for making this study possible. It is our great pleasure to express a deep sense of gratitude to Prof. S. S. Murthy, the Director, IPE, Hyderabad for the support and encouragement provided by him. We also thank the Centre for Corporate Governance at IPE Hyderabad for all kind of support. We acknowledge the research team for working diligently and preparing the study. A special mention of thank to Dr. Govind Tiwai who helped us in the collection of data. I would also like to express my gratitude to Dr. Mohsin Khan for his contribution. The IPE Hyderabad is grateful to the officials of the government departments and the Public Sector Enterprises whom we interacted with for seeking valuable inputs which helped in shaping up the study. Our special thanks to National Foundation for Corporate Governance (NFCG) who has sponsored the study and constantly supported us whenever it was required.



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LIST OF ABBREVIATIONS

ACAS – Advisory, Conciliation and Arbitration Service

ACFE – Association of Certified Fraud Examiners

AIIMS – All India Institute of Medical Sciences

ARC – Administrative Reform Commission

CIA – Central Intelligence Agency

CPSE – Central Public Sector Enterprise

CRA – Canadian Revenue Association

CVC – Central Vigilance Commission

EIA – Environmental Information Act

EPA – Environmental Protection Agency

EU – European Union

EY –Ernst and Young

FBI - Federal Bureau of Investigation

FCA – Financial Conduct Authority

FDA – Food and Drugs Administration

GCEP – Global Compliance and Ethics Point

GDPR – General Data Protection Regulations

GE – General Electric

HCL – Hindustan Computers Limited

IES – Indian Economic Services

ILC – Indian Law Commission

IRS – Internal Revenue System

IT – Information Technology

KPMG – Klynveld Peat Marwick Goerdeler

MNC – Multi National Company

MOF – Ministry of Finance

NASDAQ – National Association of Securities Dealers Automated Quotations

NCEU – National Commission for Enterprises in the Unorganized sector

NDPA – National Data Protection Authority

NIHR – National Institute for Health and care Research

NWC – National Whistleblowing Centre

NYPD – New York Police Department

OECD – Organization for Economic Co-operation and Development

PIDA – Public Interest Disclosure Act

RMB – Renminbi (Official currency of the People’s Republic of China)

SAMR – State Market Regulations and Administration

SEBI – Securities and Exchange Board of India

SEC – Securities and Exchange Commission

SEM – Structural Equation Modelling

SCC – State Clock Commission

WPD – Whistle blower Protection Drive

CHAPTER 1

WHISTLEBLOWING: CONCEPTUAL FRAMEWORK AND RESEARCH METHODOLOGY

1.1 Introduction and conceptual framework

Good governance is a matter of concern for Indian corporations since the beginning and still is in a state of flux. Despite of a flurry of reforms for strengthening the governance standards, cases of money laundering, underreporting, bribery, fraudulent activity, corruption, failure of internal control mechanism are on upsurge. In the recent past, a plethora of cases broke out in a short span of time. Whistleblowing is an activity to inform on illegal and unethical behaviours in the organisations (Cho & Song, 2015). A host of mechanism and solutions to combat wrongdoings and corruption include increased transparency and reporting, and improved governance by way of extended use of whistleblowing. In most of the cases being insiders whistle blowers can easily access information about any fraudulent activity within the organisation without great efforts (Burke & Cooper, 2013). It is one of the effective means to eradicate and prevent corruption that can strengthen the governance and foster ethically and healthy organisational behaviours.

1.2 Defining and Historicising whistle blowing

The beginnings of the call whistle-blower are murky — one concept holds that it is a reference to the whistle blown by British policemen when they saw nasty play, and another mentions it as the whistle blown by umpires during sporting activities and events. However, the concept also goes back to the middle-ages of England through Roman legislation. Central to the presence of whistle-blowers is the idea that in some cases people, not federal governments or law-enforcement, have to be the ones that raise the alarm for whenever the system faces a misdeed.

At a time when there was no pressure on national authorities, people that discovered transgressions could record them to the King's agents, under what was called the *qui tam* arrangement. (That call originates from the expression '*Qui tam pro domino rege quam pro se ipso in hac parte sequitur*, implying Who sues on behalf of the King as well as for himself.) To incentivize this type of whistle-blowing, and in acknowledgment of the unfavourable social repercussions that may come with it, the federal government made it a profitable proposal: if a discovery proved to be accurate, the individual that did the discovery would receive a portion of the bounty.

Whistle blowing laws from England were adopted by the British colonies in North America. Even in its infancy, the federal government understood the importance of whistle blowing and the necessity of notifying Congress as quickly as possible of misconduct by those who worked for the government. In order to protect and advance the common good, America has encouraged and embraced a culture of civic responsibility since its founding. Benjamin Franklin was one of the first whistleblowers in American history when, in 1773, he made public correspondence showing that the governor of Massachusetts, who had been appointed by the king, had deliberately misled Parliament to encourage a military build-up in the Colonies.

Marine Captain John Grannis informed the Continental Congress on March 25, 1777, that he and nine other sailors had witnessed Esek Hopkins, the head of the continental navy, inhumanely abusing British prisoners aboard the USS Warren and calling Congress a band of

damned fools. A law was passed on July 30, 1778, stating that anyone who served the United States had a responsibility to inform Congress as quickly as possible of any misconduct, frauds, or offences perpetrated by others while they were working for the government.

Both the Union and Confederate armies experienced open fraud and war profiteering during the Civil War. Corruption in the defence industry caused corrupt defence contractors to supply the Union Army with lame mules, defective ammunition, non-firing guns, and ruined supplies that caused scurvy and diarrhoea in the troops. Senator Jacob Howard, who sponsored the FCA, was adamant that rewarding whistle blowers for reporting corrupt activity, even if they had participated in it themselves, was the most effective way to thoroughly expose the biggest fraudulent schemes. The initial decision proved successful in defending the nation's interests, and it was a practical way to punish those who stole from the U.S. Department of the Treasury.

In the 1980s, corruption and ruthlessness within the military industry created new demands for comprehensive federal programs to curb them. The Cold War required massive increases in military and defence spending. Billions of dollars were spent without regulatory oversight as the U.S. government prioritized building defences above all else. At the same time, the media began reporting stories of outrageous wasteful spending and corporate abuse, such as when the Navy was charged \$435 for his hammer by private companies and \$7,622 for his coffee maker. According to U.S. attorneys, military contractors said they intentionally raised prices significantly on 45 contracts from 1975 to 1984. By 1985, the four biggest defence constructors working with the regime had all been convicted of hoax.

In the 1980s, corruption and ruthlessness within the military industry created new demands for comprehensive federal programs to curb them. The Cold War required a colossal increase in combatant and defence spending, and billions of dollars were spent without government oversight as the US government prioritized recovering defence potentiality above all else. At the aforementioned moment, the bulletin began announcing stories of exorbitant spending and corporate abuse, such as when the Navy was charged \$435 for a hammer and he was charged \$7,622 for a coffee maker by private companies. A military contractor said he

deliberately inflated prices on 45 contracts between 1975 and 1984, according to a U.S. attorney. All three of the largest defence contractors had been convicted of fraud. In response, Congress amended his False Claims Prevention Act in 1986 to combat the resurgence of this crime. The changes updated and strengthened it, restored the original compensation provisions, and created new and stronger protections for those who chose to blow the whistle was also given an additional incentive to use. The law was called Lincoln's Law because President Abraham Lincoln said he wanted a different kind of citizen soldier or army of whistle blowers to be able to oversee. That law is still on the books.

Thus, the importance of whistleblowing as a fundamental instrument of a functioning democracy is widely felt today. It is therefore clear that the tools of such an expansion need to be regularly and transparently scrutinized in order to benefit the country's overall growth and development metrics, and increase its participation in domestic and global markets. As nations engage in neoliberal trade and growth struggles, citizens must be able to participate in pursuing, questioning and upholding the values that underpin such growth.

Ernest Fitzgerald testified that Lockheed Martin cost the government billions of dollars Frank Serpico exposed his NYPD bribes. Karen Silkwood, who died in a car accident delivering case papers, revealed the critical condition of Kerr-Magpie's plutonium facility in Crescent, Oklahoma. Daniel Ellsberg leaked to The New York Times the Pentagon Papers, a classified document exposing and lying about the government's mismanagement of the Vietnam War. And, of course, Watergate whistleblower Mark Felt, known as Deep Throat, played a role in ousting President Richard Nixon.

The origins of Indian flautists can be traced back to colonial times when Maharaja Nand Kumar became the first flautist in British India. He was a tax collector under the Nawab of Bengal Nand Kumar criticized Governor Hastings for accepting bribes from Nawab and others A British judge presided over the forgery case of Nand Kumar, who was hanged in plain sight on the banks of the Hoogly River near Kolkata.

Whistle blowing in the form of reporting, pointing out another person's unethical behaviour to a third party, represents the ethicist's version of an optical illusion. From one perspective, whistleblowing is the ultimate act of justice, helping to right wrongs. From another point of view, a whistle blower is the ultimate break, a serious betrayal. In line with the first point, in

2002 Time magazine named The Whistle blower its Person of the Year and featured three prominent whistle blowers on its cover: Enron's Sheron Watkins, FBI's Lynn Rowley, and WorldCom's Cynthia Cooper. More recently, prominent liberals (like filmmaker Michael Moore) and conservatives (like commentator Glenn Beck) have called NSA whistle blower Edward Snowden a hero. Consistent with the second view, whistle blowers face backlash and retaliation. According to an analysis of all corporate fraud cases from 1996 to 2004, in 82% of cases involving named employees, individuals claimed to have been fired, forced to resign, or experienced a material change in their job duties. series of fraudulent disclosures. Scholars often define a particular social phenomenon more narrowly and precisely than how lay people talk about it. Whistleblowing represents an unusual inversion of this model, as the most commonly used definition includes behaviour that most employees or citizens would probably be termed as whistleblowing at all. Park et al developed a whistleblowing typology based on a decision tree illustrating this (Table. 1) Despite this typology of Park et al. described above, the academic literature has conventionally chosen to focus on the dichotomous choice between signalling and silencing; that is, when confronted with misconduct, employees consciously choose to remain silent or raise concerns. However, as Jones and Kelly point out, this simplistic approach bisects a range of alternative reporting strategies that can be equally effective in identifying and preventing violations. Francis noted that many employees seemed uncomfortable with the word whistleblowing, suggesting that words like “worry” and “talk” are preferred. However, it is useful to consider raising concerns, speaking out and reporting as a continuum, even though all of these could be encompassed within the academic definition of whistleblowing. From the employee's perspective, raising a concern can be relatively low-risk and can be done regularly or even occasionally (e.g., "I think the new health assistant is a bit rude with the former patient"). But speaking more seriously: phrases that suggest raising your voice or breaking the silence implies breaking a norm. The perceived level of risk might not be very high; in some cases, the employee might only run the risk of looking foolish if they're wrong, though their anxiety over this possibility might be sufficient to keep them from speaking up. The organization may react negatively to whistleblowing because it is a more prominent act. According to Alford, the organization's reaction to a whistle-blower's action defines them post hoc.

Table 1: Types of Whistles blowing

Informal	
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Anonymous, internal	Unsigned note sent to manager in the internal mail; telephone call to HR (or similar) giving no name
Anonymous, external	Tip-off to a journalist; anonymous web postings
Identified, internal	Discussing one's concerns with a colleague
Identified, external	Posts on social media criticising one's employer
Formal	
Anonymous, internal	Leaving a message on a drug error hotline
Anonymous, external	Medication error reporting programmes
Identified, internal	Raising concerns with a Speaking Up guardian
Identified, external	Raising concerns with a regulator; approaching an MP; speaking to a journalist

Source: Types of whistles blowing (NIHR Journals Library)

At the heart of whistle blower research is the idea of fraud. It's an umbrella term that encompasses everything from relentless, petty rudeness to billions of pounds worth of corruption. Every organization has different types of misconduct that require whistleblowing definitions. Brown et al. propose to define misconduct as when an individual or organization does something illegal, unjust, dangerous, or dishonest to the detriment of the interests of an individual, organization, or society as a whole. increase. This definition is more precise and broader than the traditional illegal, immoral, or unlawful practice and certainly covers acts/omissions that can adversely affect the quality of functioning of the organization. Going further, Skivenes and Trygstad found that there are six 'intrinsic dimensions' that influence an individual's assessment of 'suspected misconduct behaviour or practices and the degree of importance (or severity) of misconduct'. These aspects include (1) whether perceptions of misconduct are subjective or objective, (2) whether they relate to values (such as dignity) or facts (such as clinical outcomes), and (3) the frequency of misconduct. (e.g., existing or ongoing problems), (4) whether the misconduct was intentional, (5) whether there are public interest aspects, and (6) affected individuals/groups (e.g., are they in danger?).

1.3 Understanding the whistle blower's place

A whistleblower is an employee who divulges information that he or she reasonably believes is evidence of gross mismanagement, waste of money; abuse of power; serious and tangible threat to public health or safety; or violate any law, rule or regulation. Whistleblowers play an important role in identifying and reporting misconduct and harm to consumers and communities. Based on the whistle-blower's lawsuit, the SEC has awarded more than 100 people nearly \$700 million since issuing her first ruling in 2012. There are many myths about companies, governments, and other organizations being sceptical or even fearful about introducing a whistleblowing system. Many worry that whistleblowers may damage their reputations, or that disgruntled employees may use reporting channels to submit unsubstantiated allegations. There are also concerns that media channels will be flooded with reports because it is too effective. But all these concerns are unfounded. External reports are uncommon if a company has a strong system in place for reporting misconduct. The majority of whistleblowers actually just want to act morally, in reality. Some research shows that companies receive an average of 34 reports per year. The bigger the company, the more likely concerns are raised, which may not be a bad thing. It simply means that there is a healthy candour culture within the organization.

When corporate misconduct is revealed to the public or media, whistle blowers only cause harm to the companies they work for. Organizations should therefore encourage people to voice their issues internally. Establishing whistle blower channels and actively promoting them is encouraged so that employees and other stakeholders are aware of them. In order to identify problems early and address them, employees can now bring their concerns directly to the relevant department. This reduces the risk of reputational damage. Exceptions apply when the person involved is acting in the public interest. Such exceptions are, for example, incorporated into the reporting procedures of the new EU Whistle blower Directive. Whistle blowers using corporate channels such as digital software to report concerns. This 2019 whistleblowing report, which surveyed about 1,400 companies in Germany, France, the UK and Switzerland, found that less than 9% of the report's companies received caused harm to individual employees or companies. According to the study, half of all reports relate to compliance issues, with the remaining complaints mostly revealing other company issues.

That said, when implementing a whistleblowing system, it is important to make it clear that misuse will not be tolerated. Whether or not you speak up when you see misconduct is a personal choice. The desire to uphold moral standards drives many whistle blowers. A whistle-blower's career may suffer as a result, but employers are not allowed to avenge themselves after the employee reports wrongdoing. Low-level bullying in the workplace is difficult to detect. Whistle blowers are often left alone, and friends who they thought were trustworthy at work may turn against them to protect their reputations. Only a few European nations currently offer full legal protection against whistle blowers. However, things are shifting in Europe, and the new directive provides extensive protection for whistle blowers' right to free speech in both the public and private sectors in all of the EU's member states. It forbids any form of discrimination against current and former employees, job seekers, whistleblower advocates, and journalists, including termination, demotion, and other forms of direct or indirect retaliation. This protection also applies to the disclosure of fraud against EU law, such as tax fraud, money laundering, or offenses against public procurement, product and transportation safety, environmental protection, public health, consumer, and data protection (although the EU permits national legislators to extend this protection to domestic law). Whistle blowers have the option of first informing the incident's responsible supervisory authority or another internal department within their organization. Whistle-blowers may also get in touch with the general public directly if they don't receive a response to their reports or if they have good reason to think their information is of interest to the public. Each of these situations is safeguarded. Only a small number of Member States were able to comply with the deadline to transpose the Directive into national law by mid-December 2021. The process is still in progress.

Whistle blowers can be compromised by those who mislead them and currently use encryption methods and unidentified content-sharing software to safeguard their identities. Widely used by whistle-blowers everywhere in the world. Tor has received a series of major security updates to protect the identity of whistle-blowers who may disclose information anonymously.

More recently, dedicated whistleblowing software such as Secure Drop and GlobaLeaks have been built on top of Tor technology to encourage and simplify the adoption of secure whistle-blowers. In businesses, whistleblowing hotlines are typically used to reduce risk and allow employees or third parties who may fear retaliation from their employer to report safely and

anonymously. Therefore, establishing a corporate whistleblowing hotline is often seen as a step toward compliance and can also underscore an organization's ethical stance. It is widely agreed that setting up a dedicated whistleblowing service has a positive impact on company culture.

To entice potential disclosers to come forward, a whistleblowing hotline is frequently facilitated by an outsourced service provider. It is also sometimes known as an ethics hotline or the Speak Up hotline. More whistles being blown are a sign of health, not illness, according to research published in 2018 by the Harvard Business Review, which supports the notion that whistleblowing hotlines are essential to maintaining the health of businesses. Whistle-blowers' public disclosure of wrongdoing has sparked a discussion about the balance between the public's right to know and the requirement for government secrecy. For instance, federal employees have frequently been charged under the US Espionage Act for disclosing private information. Whistleblowing ethics may be thought of as a challenging topic. It frequently opposes two moral principles: fairness and loyalty. On the one hand, loyalty may be in conflict with doing what is just and moral (i.e., dealing with wrongdoing) (i.e., working for a company for a long time). Whistleblowing may also be seen as a betrayal of trust. Since fairness and doing the right thing are more important to them than being loyal to the organization, many whistleblowers decide to report.

Whether a whistleblower is a hero or a traitor depends entirely on his intentions. Are they doing it to correct what was wrong? Did they mean to protect the people? Or is the behaviour fundamental to self-interest and the pursuit of financial gain? Certain whistleblowing initiatives receive financial support in some nations. Famous whistleblowers, such as Edward Snowden and Julian Assange, are also exalted by Hollywood in its motion pictures. With such a system in place, whistle blowers' identities are kept secret and are less likely to be disclosed to unaffiliated media outlets looking to gain notoriety. Basically, whistleblowing is often illegal if the disclosed information threatens national security.

Returning to our understanding of the legal provisions that have set the standard for whistleblowers protection in other countries, when handling private information and data, compliance officers must adhere to very specific protocols as outlined in the EU General Data Protection Regulation (GDPR). It's what one wants. For whistleblowing and questions from reporters GDPR has a clear-cut consequence on confidentiality issues in

whistleblowing. Businesses must not gather personal data without informing the person in

question of how the data is being processed. This goes on to prove that companies have a duty to inform accused persons of reports of whistle blowers against them. A narrow interpretation of the GDPR would mean that whistle-blower's also have the right to know the whistle-blowers' name, thus destroying confidentiality. This can deter potential whistle blowers and reduce reporting. To ensure that the identities of whistle blowers are kept confidential, data protection authorities recommend the use of digital systems that allow anonymous reporting. In the case of an anonymous report, the defendant only needs to be informed that a report (anonymous) has been received about him. The whistle-blower's identity will continue to be protected.

Implementing a whistle blower system is one of several ways to discover potential risks in a timely manner. The Whistleblowing System facilitates organized and classified communication of information from staff and suppliers, guarded discussion with undisclosed whistle blowers, and cleaning and authentication of reports. Whistleblowing connections are therefore one of the most efficient tools for forbidding and inspecting crime and fraud. About 39% of hoax cases in trade and organizations globally are exposed by whistle blowers (ACFE:

Report to the Nations, 2016) Whistle-blower Protection Act 1989. US federal law protecting federal whistle blowers who dispatch the potential presence of activities that compose wasting money. If a federal agency retaliates against (or threatens) an employee or applicant for disclosure of information by the employee or applicant, the federal agency violates the Whistle-blower Protection Act.

1.4 Whistleblowing and the Social Environment in India

Wrongdoings on the place of work are not unusual for a place like India, throughout semi-public, personal and self-created enterprises and formal and casual economic communities, no matter which sector or organization (Barman, 2011; Chaki, 2014; Goel, 2013; Layak, 2012). Given the excessive occurrence of corruption within the subcontinent (Akbar and Vujic, 2014; Chaddha, 2004), it isn't always sudden that wrongdoings are usually related to economic means as a substitute to non-economic troubles (Barman, 2011; Bhargava and Madala, 2014; Goel, 2013), and even though each are present (e.g., Chaki, 2014; Kapur,

2013; Layak, 2012), still and perhaps consequently company governance is extra carefully recognized with the erstwhile source (Barman, 2011; Bhargava and Madala, 2014). Accordingly, the academic (Barman, 2011; Bhargava and Madala, 2014; Nagpal, 2013) and popular (Dhawan, 2014; Narayan, 2013; Press Trust of India/PTI, 2010) writing about the whistleblowing phenomenon in Indian offices has traditionally been associated with business-related complaints, despite the fact that different countries have reported that social and personal troubles also apply as valid form of wrongdoing. (Miceli and Near, 2013). Fascinatingly, reviews of wrongdoing and whistleblowing withinside the civic space are extra but not anymore, an unusual place than the personal spaces in India, in spite of proof of such phenomena withinside the latter cases. The stipulations for such proceedings and data have brought about the understanding that wrongdoing is most effective with both government/public quarter alevin though, in actuality, the personal and voluntary sectors aren't without faults of their own. Wrongdoing with inside the Indian socio-cultural situation sits on the peak point of contradictory tensions – morals and standards on the only hand and personalized relationships connected to identity-primarily based totally and networked exchanges and awareness on fabric advantage at the different. The proof of deep-seated values that join universally standard varieties of behaviour is properly documented with inside the subcontinent (Chakraborty, 1993) and is pondered with inside the Constitution and wide-ranging and complete law touching all components of lifestyles which includes primary human rights, civil matters, offices, misbehaviour, etc. Paradoxically, this coexists with fallacious behaviour which invokes terrible ethics and unleashes unlawful strategies and outcomes (Chaddha, 2004). Such deviance generally arises from the non-public orientations and reasons of people working singly or in tandem, however regularly gets oblique assist from observers who flip a blind eye. Sociocultural, this bystander complicity must be based on a homosexual base with unusual local backgrounds that strengthens loyalties and ties (Beteille, 2006; Sinha, 2008), and/or ascension from the desire for survival mixed with the pursuit of mobility. A useful resource, let alone a fearful but respected society (Misra and Tripathi, 2004; Sinha, 2008), aside from the effects of energy distance where authority engenders interest and compliance (Sinha, 2008).

Goel (2013) believes so
Connections between politicians, businessmen and bureaucrats are first
Encouraging Underlying Factors in Large-scale and Sophisticated Workplace Fraud

Leaks and repetitions of cheating at lower levels vary degree. This Indian business is controlled by the sponsoring family and the government. A company with deep ties among its members with politicians through emotional and social ties. Generations can contribute to the situation. Thus, groups of individuals representing such top boards may conspire, cover up, or ignore malfeasance when it occurs, especially if it is performed by their own organization. (Narayanaswamy et al., 2012; Sehgal and Mulraj, 2008) Professionally managed companies in India can use categories to represent caste, region, religion, and class affiliation within a major organization. Shareholders and management, who may be closely associated with them in the political world would also be involved in the same. These dynamics can affect the function of Organization (Sehgal and Mulraj, 2008) Indian top management Corruption is usually seen as an integral part of a company's survival. As it thrives in India, it has not developed a framework to combat this. Rather, they carefully and consciously ignore such events in the company (Layak, 2012) Such actions reflect the influence of organizational culture. From managers to employees (Berry, 2004; Meyer et al., 2013; Sims and Brinkman, 2003) As the earlier EY report points out, top management is ready to sweep illegal activity under the rug and rather force perpetrators to resign rather than take action against him/her and damage the organization's reputation. (Layak, 2012)

The Indian state authorities and policy makers have taken several rudimentary measures to aid whistleblowing while also keeping in mind the influence of internal reactions. Despair at corruption, rage at the whistle blower voiced by some of the Indian public was significant as the underlying factors (Dhawan, 2014; Srividhya and Shelley, 2012) in increasing alliance and influence in the broad economy. International political community contributed to India's initiative in India's signing of the UN Anti-Corruption Convention. Since 2005, it has required states to report corruption. and ensuring protection of public officials, whistle blowers and witnesses. However, the socioeconomic and cultural dynamics that affect the occurrence and existence of workplace misconduct play out significantly in countermeasures established to combat fraud like this.

The likelihood of Indian whistleblowing is believed to be lesser now and empirical studies of informants across cultures have produced mixed results (see Bjørkelo, 2012 and 2014). When faced with misbehaviour in the workplace, Indians tend to react by unseeing the situation as this choice is considered the least harmful course (Goel, 2013; Srividhya & Shelley, 2012). The reluctance to entertain whistle blowers is not unsurprising, as around 150 whistle blowers in the subcontinent have been prosecuted or jailed for exposing corruption in the past five years, and as many as 20 have been killed (Goel, 2013), reflecting a widely accepted view of whistleblowing as a high-risk activity that promotes vulnerability. Apart from the obvious institutional factors often cited, sociocultural dynamics also make Indians reluctant to become whistle blowers. On the one hand, even the judiciary is not always independent, litigation is costly, and legal and political measures are poorly implemented in a long-standing and corrupt situation (Goel, 2013). People don't trust that an institutional mechanism is definitely required to report misconduct, so even people with strong values often don't go down this route because it's risky. Here, in addition to personal safety and bogus allegations and indictments, profane examination plays a critical role, mainly due to the class factor. With finite resources and tight employment markets, livelihoods are prioritized for continuity and development (Misra and Tripathi, 2004). People who find job opportunities more easily or who are conscientious objectors are more likely to drop out and get a new job. On the alternative, personal systems and networked exchanges related to civil existence can turn witnesses into apathetic co-conspirators (Bhal and Dadhich, 2011) or prevent law administration officers from accomplishing their duties. People prioritize relationships and sentimental connections over omitting and excusing for misdeeds. Large power distances can hinder reporting due to powerlessness due to social and cultural factors, and the ineffectiveness of legal and political means due to rights associated with positions of authority (Goel, 2013). The incorporated political literature shows how sociocultural dynamics influence the implementation and effectiveness of institutional arrangements at the board and top management levels. It is not uncommon for organizational management and directors, including outside directors, as well as auditors, to ignore or condone wrongdoing as a result of interpersonal relationships, even when it involves breaking the law, controlling or ignoring it. This is particularly relevant in family businesses and public companies, even if they can't include in a jointly related professionally managed company Recommended course of action. Independent directors once perceive abuses by leadership, especially of senior directors, and would rather resign or leave awaiting a mandate than continue instead of delegation. The number of independent directors is highly dependent on

the strategic direction in this regard. Auditors seek to protect the interests of the organization (Narayanaswamy et al., 2012). A changing focus on profit rather than the nature of the business and the quality of management, the resource-poor environment, the emphasis on materialism, and the pursuit of greater progress.

Individuals of higher classes often are seen as lacking the time, resources or energy to pay attention to the affairs of social relevance. (Sehgal and Mulraj, 2008). The battle has been lost, especially when it comes to institutional systems (regulation And Judiciary) does not guarantee fairness or decency. Other company Minority shareholders can be treated in such a way that their participation occurs Minimized or hindered, thereby hindering their contribution to the organization (Sagal and Muraj, 2008). The Government of India is considering implementing a reporting programme of action for several years. The law was approved by the Cabinet of Ministers in June 2011 in 2010. The Public Interest Disclosure and Disclosure Act has been renamed in 2011 whistle blower protection law. In 2011 whistle blower policy in 2011 December 28 it was passed by the House of Commons. The protection law was adopted by the president in late 2011. On 2014 May 9 the Ministry later published in the Government of India Gazette Justice. Despite protective laws, common in India, the perception of whistle blowers is one of fraud and mistrust. As such, the whistle blower law has its limitations, which we will discuss below part of our research in 2020. The business decree complements the companies act and seeks to expand and strengthen its field of activity. Although the regulation is new and not yet fully implemented, more companies are expected to be needed engage and have reporting mechanisms and effective compliance current policy. Both corporate law and corporate law have a superior violation potential and broader scope than the Whistle-blower Act. only the whistle blower law is a law in itself and is similar to a global law standard.

HCL enforces whistleblowing policies and notifies employees, contractors, customers, suppliers, in-house auditors, independent auditors, law enforcement/regulators or other third parties of perceived issues to accomplish their task of enabling an environment of safety

and accountability. It provides appropriate opportunities to report to management. Fundamentally it violates the company's business principles on certain manageable levels. Employees are encouraged to raise concerns through whistleblowing. All cases registered under the company's whistle blower policy are reported directly to the CEO (HCL, Corporate Governance Report 2009-10).

Heritage Food (India) Ltd has accoutred a whistle blower policy that encourages employees to report unfair or nefarious activities or malfeasance in writing to the department head, general manager or audit committee. The whistle blower need only provide evidence to the review board, not investigate the facts.

Godrej and Boyce are dedicated to conducting business in a manner that upholds the highest standards of morality and ethics. To uphold these standards, the Company incentivizes and encourages staff members to voice concerns without concern for retaliation or punishment if they suspect corporate wrongdoing or falsifications in financial statements or report.

Employees of TATA Motor are permitted under their Whistle-blower Policy to make protected disclosures reporting misconduct to the Chairman of the Audit Committee or the Board of Directors, and such disclosures shall: Any reasonable evidence of wrongdoing will be forwarded along with the cover letter and identity of the whistle blower.

In line with company policy, WIPRO has accepted an Ombuds Procedures Policy, which establishes a mechanism for the quittance, retention and clarification of charges received, as well as the private and unidentified submission of staff member complaints and violations of the Code of Conduct. Wipro prohibits reprisal, discrimination or abuse of any kind against any employee based on the confidence that such an event has ensued and also allows employees to engage in the hearing course.

The Companies Act 2013 and SEBI (by amending Article 49 of the Listing Agreement) provides certain classes of companies with a mechanism to receive complaints in relation to complaints or concerns raised by directors or employees of the company was obliged to have. Additionally, the Whistle-blower Protection Act of 2014, passed by Congress last year, is a move to encourage individuals to report suspected misconduct or fraud in public sector organizations, backed by public disclosure. But the law does not allow anonymous complaints, raising concerns about how whistle blowers are protected if their identities are known. There have been numerous instances of retaliation against corporate and government

agency whistle blowers, and in some cases, whistle blowers are known to have lost their lives fighting fraud and corruption. New Zealand and South Africa have comprehensive legislation. Many other countries, including Ghana, South Korea and Uganda, have also recently passed comprehensive whistleblowing laws. Kenya and Rwanda are also being considered. The European Court of Human Rights ruled in 2008 that whistle blowers are protected as freedom of expression. Nigeria progressed in 2016 with the development of a whistleblowing policy. However, this has not yet been established as law. The Whistle-blower Protection Act is still pending in Parliament. In February 2017, Nigeria also introduced a whistleblowing policy for domestic corruption and other wrongdoings.

Whistle-blowers are often lonely away from political and financial power, unlike those who wish to enjoy a clear path to wealth and power unhindered by moral actors. Many see the accusers as traitors or patriots. The rich and powerful like to have all their cards in their deck, but the whistle blower is the crowd's trump card. We cannot do without whistle blowers. A whistle-blower's actions, no matter how powerful or wealthy, cannot go beyond the law without risk of exposure.

1.5 Key Whistleblowing Cases in India and Abroad

Let's take a look at prominent American whistle blowers, whose actions have had a great impact on the international community as well.

1) Mark Felt

The anecdote of Mark Felt is well acknowledged, but his name was kept secret until 2005 when it was disclosed that he was Deep Throat. Felt was his FBI Deputy Director at Whistle and helped depose the Nixon administration. In 1972, Felt was named leader of the inquiry when five men broke into the Democratic National Committee headquarters at his Watergate hotel. His aim was to establish White House involvement if any. Nicknamed Deep Throat, he met commonly with Washington Post journalists Bob Woodward and Carl Bernstein to bring to light the full story that conclusively led to Nixon's resignation.

2) Columbia Healthcare

Columbia Health Care reimbursement director John Schilling, along with four colleagues, filed his FCA lawsuit against his employer and accountant, KPMG Pete Marwick. This involved alleged fraud, including that he kept two books to defraud Medicare Columbia refused to admit responsibility and he settled for \$840 million, while KPMG refused to admit or deny liability and he paid just \$9 million. The whistle blower and his attorney received approximately \$220 million.

3) Edward Snowden

The digital age is guided by a new age of whistleblowing. With so much intelligence available on digital networks, hackers and whistle blowers alike can have a great day accessing sensitive information. A talented IT specialist, Snowden enjoyed many high-profile jobs, including working for the CIA and as a US government contractor. As his work progressed, he became increasingly aware and confused to say the least about the scope of his NSA surveillance program. He copied a huge amount of data containing all sorts of details of espionage/surveillance activities.

Whistleblowing he is one thing, but when it comes to national security, it's quite another. To this day, Snowden remains on the run, seeking political asylum and hiding in countries compassionate to his cause, most notably Russia. The Intelligence Community Whistle-blower Act 1998 provides some protection for whistle blowers. However, due to the sensitive nature of Snowden's leaked information, these laws may no longer protect Snowden, leaving him at risk.

4) Pfizer

In 2009, 10 Pfizer employees received \$102 million after exposing drug giants, including former whistle blower Jon Kuczynski, illegally promoting the arthritis drug Bextraten.

5) Linda Tripp

Linda Tripp was a relatively low-level White House staffer in the 90s. She was also friends with 23-year-old intern and colleague Monica Lewinsky. Lewinsky had an affair with then-

President Bill Clinton and confided in Tripp about her personal experience over the phone. Tripp, apparently on the advice of her lawyer, recorded those calls, and she cheered when it came time to announce the presidential prank — and Lewinsky's infamously dirty dress.,

nearly defeated the president. Clinton ultimately survived but was exposed as a womanizer and a liar

6) **Harry** **Marcopoulos**

Bernard Bernie Madoff is a respected investment and financial advisor and former non-executive chairman of the Nasdaq Stock Exchange. He gained notoriety when it was discovered that he had manipulated one of the largest Ponzi schemes in history. The scam was valued at around \$65 billion and cost thousands of investors, charities and Retirees, stole billions from Hollywood celebrities. Years before the fraud came to light, fund manager Harry Marcopoulos tried to warn Madoff but was consistently ignored. That's when he realized winning was impossible. He was right - Madoff's return was too big to be true. Marcopoulos first issued an SEC alert in May 2000, eight years before the fraud was exposed.

Information about a murdered whistle blower has emerged (Kaur, 2012). Corruption is pervasive across social structures and geographic locations, pointing to links between business and crime, which thrives on the pursuit of self-interest and the lack of strong institutional controls. In these cases, attempts to rectify wrongdoing are complicated by the power and numbers of offenders, which also affect the enforcement of legal and political protections. More than short-lived, limited, or unsuccessful in achieving their goals, potential whistle blowers have increased personal vulnerability. Their killings will be followed by a continuation of their respective fights against wrongdoing and corruption in general, along with more concerted efforts to protect whistle blowers and create effective institutional frameworks. This creates a long and complex dialectic.

Media coverage of successful whistle blowers provides additional insight. Indian pharmaceutical and information technology multinationals have been exposed by US citizens through lawsuits filed in US courts. That one and the other whistle blowers were able to deter wrongdoing and receive compensation for their actions not only underscores the importance of a strong institutional framework, but also that Indian companies operating

abroad Demonstrates accountability to host country laws and policies. Interestingly, the whistle blower here is a naturalized Indian American. Two whistle blowers took legal action after their attempts to speak to their superiors and expose the wrongdoing internally failed because they ignored the wrongdoing.

India has its own list of whistle blowers, who have helped uncover high-profile domestic frauds and major corruption cases in recent years, often costing lives. Below is a list of his six Indian citizens who have set the stage for whistleblowing in this country and inspired many to expose illegal activities in all areas

1.) Satyendra Dubey

One of India's earliest whistle blowers, Satyendra Dubey, was an Indian Engineering Service (IES) official who was appointed project manager at the National Highways Authority of India. He oversaw the construction of part of the Aurangabad-Barachati section of National Highway 2 (Grand Trunk Road). jerk hand. Dubey exposed financial improprieties in the operation of the project, and the contractor he ordered the suspension of three engineers. On November 27, 2003, while returning from a marriage in Varanasi, Durvey was shot dead after reaching Gaya. Dubey's driver found his dead body on the side of the road at the AP Colony. Dubey was posthumously named Whistle-blower of the Year by the London-based group Index on Censorship.

2.) Shanmugam Manjunath

Shanmugam Manjunath, an IT engineer and Level 1 government employee at the Indian Oil Corporation (IOC), has exposed the corruption of two petrol pumps in Lakhimpur Kheri, Uttar Pradesh. Under his authority, he sealed two of his pumps that were selling tainted fuel and conducted a surprise raid when he returned to the line a month later. On November 19, 2005, Manjunath was shot dead in his town of Lakhimpur Kheri, Gola Gokarannath, with six bullets from him, his body being driven by two of his petrol pump employees, all found in the back seat of his car.

3.) Lalit Mehta

Engineer Lalit Mehta was actively involved in food rights campaign activities in Palam District, Jharkhand. Mehta exposed corruption under Mahatma his Gandhi's National Rural Employment Guarantee Scheme. He enlists the help of The Economist to conduct a social audit of the system and is assassinated before exposing the entire fraud. On May 15, 2008, Mehta was attacked while riding his bicycle in Madhya's Chhatarpur district of Pradesh.

4.) IPS Narendra Kumar Singh

In 2012, Indian Police (IPS) Officer Narendra Kumar Singh uncovered a mining scam in the Morena district of Madhya Pradesh, known for the quality of the fine sand in buildings. He was dispatched to Morena in his 2009 and, despite multiple threats, Singh was active in tracking his Mafia activity from the district where he illegally mined sand to other parts of MP. On March 8, 2012, he was informed that illegally mined rock was being transported by tractor. When he reached the place to intervene, Singh was run over by a tractor and died on the spot.

5.) Sanjiv Chaturvedi

As an Indian Forest Service (IFS) official, Sanjiv Chaturvedi is known for exposing illegal tree logging by contractors involved in the construction of the Hansi Vutana Canal in Uttarakhand in 2002. He went through various positions and he was appointed Chief Vigilance Officer of All India Institute of Medical Sciences (AIIMS). At AIIMS, Chaturvedi took action against a doctor who travelled unlicensed abroad and exposed illegal activities involving high-ranking officials. From 2012 to his 2016, he investigated about 200 corruption cases while working for his AIIMS. He currently works as a forest chief protector in Haldwani, Uttarakhand.

6.) Vijay Pandhare

Vijay Pandhare was the Chief Engineer in the Water Resources Department of Maharashtra. In 2012, he made headlines for exposing corruption in state irrigation projects. Pandhare wrote to the Prime Minister about the financial irregularities of irrigation projects, stating that 99% of his 227 projects in the state are functioning even though Rs 120 crore was spent on lift irrigation. The letter led to the resignation of Deputy Prime Minister Ajit Pawar.

Behavioural research on whistleblowing in India is limited, focused on intent to detect financial or non-financial misconduct, and often based on vignettes and experimental designs, essentially is cross-cultural (see Bjørkelo 2012 and 2014). Intentions are not necessarily tied to actual actions. Based on existing Indian empirical research, we can examine the relationship between intentional and actual whistleblowing. This association has been understudied overall in whistleblowing studies, and existing studies may have underestimated the association due to the timing of measurement (i.e., post-report measurement intentions, Bjørkelo and Bye, 2014) Examining how this plays out in India expands the realm of substance beyond context-specific understanding. Studying the views of Indian whistle blowers to determine their aims, experiences and outcomes would fill critical gaps in our understanding, may reveal situational, social, and ideological factors, positive and negative impacts that have influenced post-whistleblowing experiences, and individual and consequences of wrongdoing Whistleblowing is considered controversial and challenging, but it can be motivated by prosocial intentions (Cheng et al., 2015; Miceli and Near, 1997) Retaliation and retaliation can occur depending on how the company progresses, is absorbed, and is managed. A whistle-blower's aggressive behaviour can be met with negative reactions such as physical violence and emotional abuse that can lead to workplace bullying These trends reported worldwide (Bjørkelo, 2010) appear to hold true in many Indian cases, given the available anecdotal evidence A methodological study of whistle blowers' experiences of workplace bullying in India provides insight into the background of whistle blowers, the process of disclosure, obtaining information, the initiation and course of consequences, and recommending appropriate measures to address the situation. set the stage for action. Comparing the experience of Indian organizations across size, list, ownership, and industry to understand the availability and implementation of whistleblowing policies (Dhamija, 2014) provides best practices that other similar organizations can adopt help identify. Organizational whistleblowing practices (Dhamija, 2014) and cross-cultural studies of whistleblowing experiences (including developing and developed countries) have contributed to appropriate policies, procedures and safeguards globally to improve the effectiveness of the available mechanisms. India is one of them. Those world's largest economies Although the literature available so far is based on India's formal economy, the informal sector cannot be ignored. The informal economy (NCEUS/National Commission for Enterprises in the Unorganized Sector, 2007), which accounts for 86% of India's labour force, exists in an

interplay of legal and illegal (Chen, 2007), thought to take many forms, and Graden is responsible for this. in cheating (Harriss-White, 2010) Whether, why and how members of the informal sector whistle will be the basis for interventions to address this situation. Despite available regulations, Indians are reluctant to engage in whistleblowing (Nagpal, 2013) and have very limited recourse (Goel, 2013). We don't have much systematic empirical data about whistleblowing practices in India. Whistleblowing is considered an extra-role activity because it is seen as a prosocial endeavour equated with organizational citizenship behaviour (Bhal and Dadhich, 2011). Since, people will feel confident rather than vulnerable about such behaviour, effective steps addressing legal and policy measures and sociocultural factors rather than merely lip service will correct the situation (Goel, 2013).

1.6 Background of the Study

The rise in corporate fraud calls for strong whistleblowing mechanisms. Efficient functioning of a business involves multiple stakeholders, whose proper management is essential to the economy. A major drawback of the Whistle-blower Protection Act 2011 is its limited scope. The law applies only to whistle blowers who reveal government-related fraud and corruption. While it provides a sound framework for public officials to report whistle blowers, it does not apply to corporate employees. It is important that the law has a broad scope that applies to both public and private sector workers. The rationale behind the law is to protect those who may face retaliation outside of the employer-employee relationship for disclosing misconduct by an organization. When individuals decide to put the interests of society ahead of those of the company, they face a significant risk of retaliation. Governments should therefore provide incentives for these employees to encourage them to expose corrupt practices they perceive. These employees often put their jobs at risk and need compensation for proceeding with disclosure. Compensation includes all losses and must return the individual to the same condition as before disclosure. These individuals must also be protected from misleading and bona fide disclosure. Section 17 of the Whistle-blower Protection Act 2014 provides

penalties for dishonest or knowingly false/false reports. However, employees should not be penalized for honest false reporting to encourage risk taking. This study therefore aims to provides a better understanding of how employees at different levels of the public sector

perceive whistleblowing mechanisms, and identify various factors acting as stimuli and dissuades, and impacting their whistleblowing intentions. An extensive scale survey would be conducted employing structural equation modelling to test the proposed model with full-time government employees at different levels across the listed public sector undertakings. The findings suggest that various employees should be encouraged to recognize whistleblowing as a tool or mechanism to help curb misconduct and corruption in the workplace and to control misconduct throughout the organization.

1.7 Role of CPSEs

Central Public Enterprises (CPSEs) were well-established by both central and state governments, but the erstwhile were the main players, especially in so-called strategic sectors such as capital goods, minerals, metals, energy and telecommunications. These companies are companies where at least 51% of the paid-up share capital is owned by the central government. Most CPSEs in the 1950s and 1960s were greenfield companies that formed early in the post-independence period when the private sector had limited ability to build large, capital-intensive companies. In 1951 there were only 5 CPSEs with a total investment of Rs 2.9 crore. That number was increased to 84 in 1969. The ensuing 20-year expansion, which increased to 179 in 1980 and 244 in 1990, was marked by the nationalization of private companies, many of which went bankrupt or liquidated or sold to another private bidder was done.

After independence, national consensus shifted in favour of rapid industrialization of the economy, economic development, rising living standards, and processes seen as key to economic sovereignty. Such an industrial development strategy was outlined under the Bombay Plan, the first industrial policy resolution issued in 1948, which identified the need for government intervention and regulation of the economy. Subsequently, a cabinet decision of March 1950 established the Planning Commission and the Industry (Development and Regulation) Act of 1951, enabling the government to take the necessary steps to regulate industry.

All public companies were granted additional financial autonomy. A public sector enterprise thus is a government agency with a comparative advantage that gives it greater autonomy to

compete in global markets in order to support its quest to become a global giant. An interesting aspect of CPSEs is that while they have maintained a significant presence in the Indian economy, their role in job creation has declined significantly. Market prices for most CPSE stocks have continued to decline since 2018. The state is also a loser, as the proceeds from the sale will be lower than before. Conflicting policy announcements on the CPSE negatively impacted market sentiment, driving down the market price of CPSE stocks. Additionally, many CPSEs are sitting on exorbitant amounts of land acquired in the last few decades when states have been able to purchase large amounts of land for a fraction of the price. Given the high financial and transaction costs of acquiring land today, some of that land can be used for broader public purposes, such as public hospitals and parks, or as part of a more inclusive smart city, such as housing for civil servants. CPSEs are also strife with short and long-term managerial issues, such as striking a balance of power and jurisdiction with the central government, trade union struggles, poor system of quality control, increasing competition with private sector enterprises, low profitability and returns because of a number of internal factors, incomplete investment decisions, lack of autonomy and accountability and so on. An historical sector such as this therefore, which is an integral part of the growth charters of the economy, must be able to hold appropriate channels for whistle blowing, in order to ensure the quality of the sector is not compromised and remains in democratic check. It is in this spirit that this study is greatly needed.

1.8 Research Gap

Although whistleblowing research has come a long way, we still need research into laws and procedures that can deliver a body of knowledge which identifies the key issues in the implementation of effective whistleblowing policies. These needs are not just pragmatic; they require review of the theoretical underpinnings that drive research, such as, for example, simple dichotomies of reporting versus silence in response to perceived wrongdoing. Whistleblowing is an inherently difficult phenomenon to investigate. An instance of whistleblowing is bringing a situation to the attention of others, but most often not to the

wider attention. If an incident becomes widely known within an organization, it becomes the exception rather than the rule, and the percentage of cases that receive wide public attention is reduced. While these high-profile whistleblowing cases can provide researchers with valuable insight, the sensitivity of such cases makes them particularly vulnerable to investigations (criminal, disciplinary, procedural) or other legal consequences and proceedings (e.g., negligence). Another obstacle to data collection in this process arises if the whistle-blower's employment is terminated as a result of the employer and employee entering into a settlement agreement that includes a confidentiality clause.

Whistleblowing first became widely known in the 1970s and has since become increasingly popular. The publication of the Pentagon Papers in 1971 was not the first example of a whistleblowing, but it was certainly the first to become widely publicized. Whistle-blower protection laws are restricted in India. And coupled with data protection and privacy laws, the country is far from publicly acknowledging the importance of whistleblowing abilities and situations. The main reason for this is the limited understanding and awareness of the complexities of whistleblowing. In central public sector companies, the risks are immense; as such positions and roles are often built on long-term social networks and trust, both within the organization and within departments. An interesting finding from Dungan et al. is that few employees' demographic factors that correlate with higher rates of whistleblowing include increased tenure of employment at the company, increased pay, increased education, and being male. These correlation patterns suggest that people with higher professional power are more likely to dissent (presumably because they receive less punishment for breaking group cohesion). But even with this finding, the cultural factor is of vital important. A culture of high cohesion and compliance, for instance, will downplay whistle blowers, even if the person is powerful or impartial. Therefore, given the social, cultural and political climate of India, especially in central public sector enterprises, it is imperative to conduct this research and map out the behavioural and organizational factors that lead to whistleblowing.

1.9 Relevance of the Study

1.9.1 Societal Relevance

Whistleblowing also has obvious social benefits. Illegal activity and crime within an organization can be stopped before it becomes too much of a problem. (Near & Miceli, 1995) By eliminating corruption in organizations where public money is invested, we can serve the interests of other stakeholders, including society at large. It is one of the most effective means of eliminating and preventing corruption, and can strengthen governance and promote ethical and sound organizational practices. Whistleblowing often saves lives and billions of dollars in tax dollars, especially in the public sector. In developing a culture that prioritizes group cohesion alongside constructive group criticism, companies will do well to teach group members the practical benefits of dissent. And such discussions can benefit group-based decision-making, foster innovation, and improve group-wide performance, especially if the group can adaptively reflect its overall goals. Similarly, looking critically at the group's ideas (rather than the group itself), rather than blindly accepting the group's norms, improves problem-solving and group effectiveness. Therefore, overcoming a certain level of conflict can strengthen team cohesion. Whistle-blowers deserve a solemn place in society. If a whistle blower decides to disclose secret information, he or she is taking great personal and professional risks. If he is proven right, society should be able to respect the courage he took. Likewise, such acts also ultimately determine what a society value more. Whistle-blowers compromise between fairness and loyalty, and such a task is not within everyone's range of capabilities.

1.9.2. Relevance to Policy Makers

The government is undertaking banking reforms, including tax reforms aimed at ending tax terrorism and zero tolerance for corruption. The promotion of domestic manufacturing industry attracting foreign investors to invest in the Indian economy is one of the priorities to achieve the expected sustainable economic growth is one of the sustainable development goals of the United Nations.

Having a whistle blower policy can be useful for the following reasons:

- This gives employers the opportunity to train and strengthen staff and management the standards expected of their organization.

- Personnel safely contact a properly trained supervisor who can fulfil the seriousness of the situation; by ensuring that allegations are investigated if necessary; taking steps to minimize potential damage to the employer.
- A clear reporting policy can protect a company from false or a malicious allegation is made by a current or former employee Informant the policy may explain the consequences of such a statement.
- The applicable whistle blower policy informs the employer's employees who takes any illegal behaviour very seriously and is committed to identifying and correcting it.
- A clear reporting policy fosters a culture where abuse can occur quickly and possibly before any regulatory action or damage reputation
- A whistle blower policy can also emphasize the importance of their work to employee's confidentiality for your company and customers.

It is therefore important that organizations realize the importance of having clearly communicated violations and inform staff effectively at all levels. This is even more important for employers in the financial sector in the service sector. The report is important to internal compliance functions because discloses private information that indicates inappropriate behaviour is often reported by characters in the organization who don't have to blow things up. Trusted informants create friction that affects credibility of officially approved stories. Their reports (especially if they are ignored) can provide valuable documents in the investigation of corporate theft fraud and other material non-compliance, as well as retaliation informants.

By charging the board responsible for adopting and monitoring the implementation of Compliance Guidelines for Whistle-blower Components - as one state did – official bylaws emphasize the importance of active involvement and increase the likelihood of whistle blower reports to be used more effectively. Of course, whistle blowers can act wrong. Whistle-blowers go hand in hand, from a mixture of motivations of benefits as well as costs.

So, what's the best way to structure a whistleblowing policy? Reporting should be handled in good faith by the board business decision. It is important for an organization to be open. A supportive culture that makes employees feel comfortable raising concerns.

As already mentioned, one of the obstacles is whistle blower face fears retaliation, the other does not act when they make the decision to blow the whistle. Therefore, organizations must demonstrate through managers and leadership teams. Welcoming and encouraging employees at all levels of the organization disclosure. Hanson and Seppos argue that we need to assess the good and the harm that the leak will bring. When lives are at stake and millions of dollars of public money are at stake concern for these common interests overrides the harm done to the individual when abused privacy or Government Secrets.

This proposed study aims to bring more clarity to strengthen whistleblowing policy framework in India, providing means of containing corruption with complete impenetrable protection against retaliation, and expose corrupt practices that stunt and stifle growth development.

1.10 Research Framework

Figure 1 presents the framework of this intended study. After reviewing the past literature work about this area especially determining the whistleblowing behaviour conducted both nationally and internationally, this study proposes to consider both individual and situational factors. As illustrated in Figure 1, perceived personal cost, public service motivation and demographic factors are individual factors, whereas factors such as organisational support and protection antecedent to the perceived personal cost, and education on whistleblowing are situational factors.

1.10.1 Public Service Motivation

While this factor usually explores the concept of whistleblowing as an act that benefits the well-being of others inside and outside the organization, there can also be an element of self-

interest in making decisions to expose wrongdoing. Whistleblowing tends to be viewed as prosocial behaviour involving both selfish (selfish) and selfless (altruistic) motives on the part of the actor. This creates an administrative dilemma, as social philosophy dictates that people are seen as moral hypocrites. That is, they uphold moral values when judging others and actively disregard self-interest. However, prosocial behaviour is inherently rewarding. So, we are inherently positive about whistle blowers.

1.10.2 Personality Traits

Individual values and belief systems can have dominant societal-level influences at the macro level (such as religious doctrines and national culture), or they can have meso-level influences such as local organizational cultures, rules and regulations, and team ideologies. Or it can affect you at the micro level. A key assumption is that there are clues as to what is right and what is wrong as the main reason for whistle blower behaviour. Such Behavioral tendencies can be captured not only by organizational policy, but also by other professional teachings and traditions. Reviewed by Trevino et al. We contribute to this perspective by measuring ethical or other personal behaviour against the norms in which those behaviours occur. Sekerka et al. Instead of encouraging professional moral courage, organizations argue that they encourage individuals to behave ethically by imposing external rules and legal norms. One of the key lessons from this perspective is the importance of establishing clear rules, standards and norms regarding what is expected of employees when misconduct is encountered.

1.10.3 Perceived Personal Costs

The cognitive perspective in psychology has had a significant impact on whistleblowing research. Many whistleblowing researchers emphasize the importance of the decision-making process that takes place after observing potential misconduct. This means that observers consciously weigh factors for or against indications such as intentional violations of rules or laws, breaches of due diligence, or abuses of power. However, from a cognitive perspective, it is recognized that whistleblowing decisions are also influenced by factors that individuals may be largely unaware of. It examines whistleblowing as behaviour arising from the confluence of and the context in which problematic behaviour occurs. Which actions fit the whistle-blower's personal paradigm? Whistleblowing research that employs a cognitive

perspective recognizes that observers may not be fully aware of all the different effects on their decisions, but to improve our understanding of the problem, such effects should be considered.

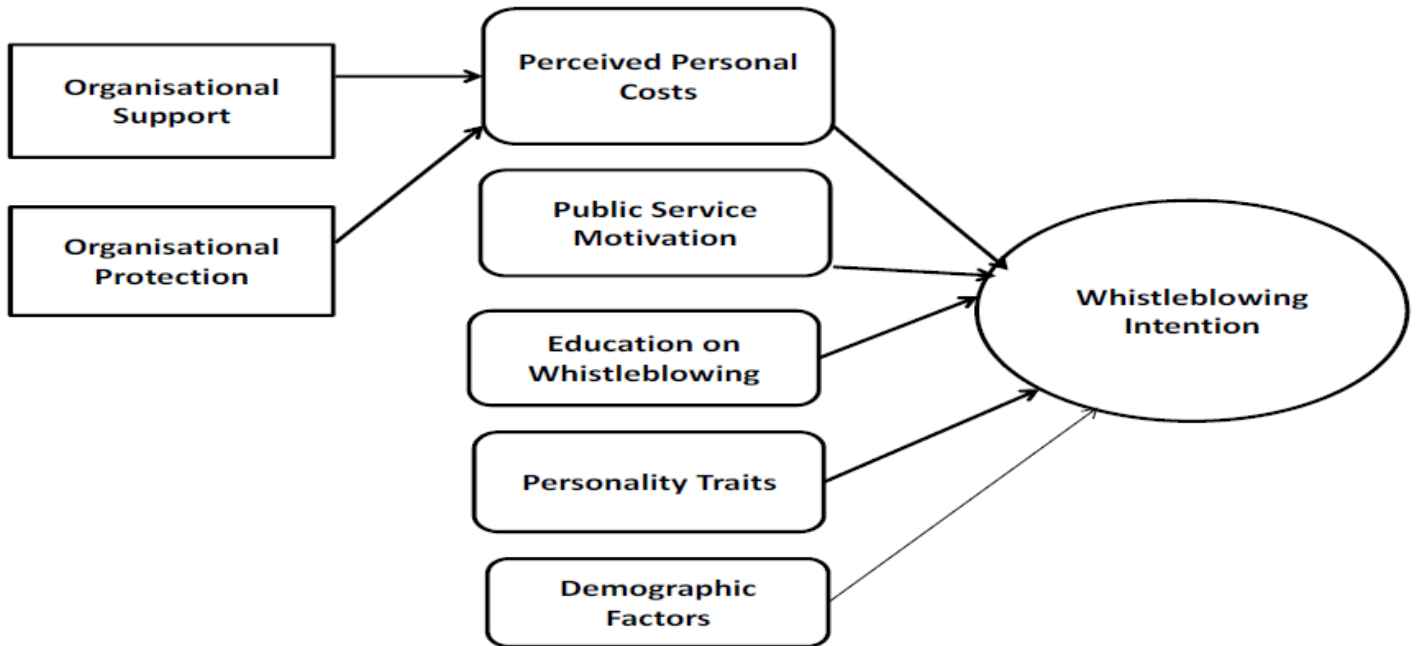


Figure 1: Research Framework

1.11 Analytic Method

As an analytical approach, SEM (Structural Equation Modelling) has been proposed to discover a couple of causal relationships, that's the modern-day case It presents numerous indices of version match to evaluate whether or not a proposed version is supported with the aid of using empirical data, and explicitly contains size mistakes into the evaluation that cannot be dealt with with the aid of using conventional multivariate procedures (Bentler, 1980 and Byrne, 2012) Structural equation fashions are fashions that specify the relationships among measured variables and latent variables and the relationships among latent variables Latent variables are variables that we people recognize as principles however cannot be immediately measured. In order to apply structural equation modelling, it's miles essential to have the idea of measured and latent variables withinside the use case The reason of structural equation modelling is to version relationships among measured and latent variables

or among a couple of latent variables Using structural equation modelling calls for figuring out a centre idea this is critical however now no longer measurable SEM is a statistical version used withinside the behavioral sciences as it permits researchers to discover

complicated relationships among structured and impartial variables. It combines thing evaluation and direction evaluation (additionally known as regression). Second, structural equation modelling is specially carried out as a validation and trying out approach. We begin the modelling segment with the aid of using defining the speculation of the present relationships. For example, a version of intelligence could start with the aid of using figuring out diverse measured and latent variables which are notion to persuade intelligence. Structural equation fashions offer coefficient estimates primarily based totally on hypothesized relationships among variables. It cannot discover some other dating than specified. A splendid manner to apply structural equation fashions is to provide numerous hypothetical fashions, examine every one, and examine their variations to construct an more and more higher version. Path diagrams are primary to SEM due to the fact they permit the researcher to map a hypothetical version or set of relationships. These diagrams are beneficial in explaining the researcher's thoughts approximately the relationships among variables and may be immediately translated into the equations wished for the evaluation.

Path diagrams are based on several principles. Metrics are characterized by squares or rectangles.

- Factors dwelling of two or more symbols are defined by circles or ellipses.
- Relationships betwixt variables are marked by lines. No connecting lines between variables means that no direct relationship is assumed.
- All lines have one or two arrows
- A line with an arrow indicates an assumed direct relationship between two variables, the variable to which the arrow points is the dependent variable.
- Lines with double arrows indicate unanswered relationships with no indication of the direction of impact.
- Structural equation modelling has some drawbacks compared to other statistical methods. A relatively large sample size (N 150 or greater) is required.
- Effective use of SEM software requires more formal training in statistics. Effective use of SEM software programs requires more formal training in statistics.
- You need clear measurements and conceptual models. Since SEM is theory-driven, it requires a well-developed model a priori.

1.12 Data

The full-time public sector employees working at different levels of listed CPSEs in India would be surveyed. This study would use sample random and snowball sampling to collect the data (Ching-Pu Chen & Chih-Tsung Lai, 2014). Initially, we would target 200 employees at different levels from listed CPSE. As of 13th September 2019, 42 CPSEs listed on BSE. Due to the government mega- merger plan to merge a few banks and delisting of a few companies, our sample companies could reduce to 42 CPSEs.

CHAPTER 2

REVIEW OF LITURATURE

2.1 Introduction

According to Near and Miceli (1985), whistleblowing is defined as any illicit, criminal, or iniquitous act by a member (former or present) of an organization under the control of an employer who can take action within the organization. From our perspective, this definition encompasses a number of crucial elements. First of all, the whistle blower could be a current or former employee of the company. Second, the definition of wrongful behaviour includes all actions that are illegal, immoral, or illegitimate, all of which come under the purview of the victim organization. Finally, information about wrongdoing is reported to those who can take appropriate action.

The definition offered by Peter Jubb serves as a helpful starting point. In his opinion, any intentional, non-compulsory act of disclosure is a whistle blower. Whistleblowing differs from other types of reporting because it is carried out by individuals who have or have had privileged access to an organization's data or information. It is possible to examine whistleblowing from the viewpoints of at the most three diverse social actors because it is a complex phenomenon: the individual(s) who are accused of wrongdoing, the individual(s) who witness the alleged wrongdoing, recognize it for what it is, and report it, and the individual(s) who are informed of the apparent deed. (Near and Miceli 1996).

Most whistle blowers do not intend to harm the organization but either realign the organization to values and practices that they believe are essential to their original intentions, or prevent their actions from leading to further harm. (Oelson, 2014) This corrective intent suggests that, at least in a strictly partisan sense, political and ideological agendas are rarely hidden by whistle blowers. As a result, the general definition of whistleblowing is prosocial or public interest behaviour, intended to advance groups believed to be adversely affected by wrongdoing rather than the whistle blower personally or in furtherance of a particular ideological agenda.

Whistleblowing has drawn considerable scholarly attention since the 1980s (Vandekerckhove and Lewis 2012), according to Barbara Culiberg and Katarina Katja Mihelic. Since then, a lot of exploration has been done to discern this phenomenon. This is evidenced by recent extensive discourse and reviews (e.g., Mesmer-Magnus and Viswesvaran 2005;

Vandekerckhove and Lewis 2012). This is evidenced by recent extensive literature reviews (e.g., Mesmer-Magnus and Viswesvaran 2005; Vandekerckhove and Lewis 2012). More work needs to be done to explain the process that takes place between observing misconduct and actually reporting the whistle blower. (Mesmer Magnus and Viswesvaran 2005). Despite being extensive and in-depth, current theoretical models have the following problems., Park and Blenkinsopp 2009). Because it would serve as a useful road map for both practice and research, the need for a concise yet thorough model of whistle blower decision-making has been advocated (McLain and Keenan 1999). In parallel, several theoretical advancements in the larger area of business ethics research have been made that can be applied to the context of whistle blowers (see Craft 2013). In their article, they adopt a distinctive method for analysing whistle blower behaviour from the viewpoint of whistle blowers, who play a key role in whistleblowing activities. Their investigation into the whistle blower phenomenon was influenced by Bouville's following idea: What is the difference between someone who is aware of wrongdoing but keeps quiet about it and someone who is unaware but would have spoken up if he were aware? The difference is the context: one has to make a decision, the other doesn't.

Siddhartha Dasgupta and Ankit Keshawani suggest that at least four elements must be involved for whistleblowing to occur, (1) the whistle blower or, (2) the offense complained about or reported, (3) the institution in general or a person working in the organization an individual or group of people committing a violation, and (4) a party who receives a whistle blower complaint for a violation. The purpose of reporting conduct is not to harm the organization, but to aid disclosure by parties of questionable conduct that may damage the values of the organization and specially when such conduct is contrary to the values of the organization.

The reparations for atrocities such as fraud, stock theft, corporate deceit, user fraud and insider trading are enormous, among other types of organized fraud. Employee theft costs at least US\$5 billion annually and increases the cost of goods sold in retail stores by 2-4% (Coleman 1989; Hollinger and Clark 1983). Each year, more than 100,000 people are killed as a result of the production of hazardous products and the illegal working conditions they are subjected to. According to Petersen and Farrell (1986), corporate crime costs the US economy about \$200 billion annually. According to Clinard (1983) and Meier and Short (1982), corruption and unethical workplace conduct are also thought to contribute to the loss

of trust in important institutions as well as to anomie and alienation in contemporary societies. As is the minimal level of civic awareness and greater level of specialized sophistication of many workplace violations, employee social control behaviour plays a critical role in the monitoring and prevention of such behaviour. In fact, it is often the employees themselves who can spot an organization's bad practices early on, such as when it manufactures a faulty product or does something that could harm or mislead the public. We have little chance of knowing or controlling what happens in the majority of workplaces without their assistance in exposing violations of the law or the public trust. In this situation, denunciation is especially crucial as a social control mechanism.

Oleson (2012) argues that whistleblowing stems from tensions created by systemic autonomy and increasingly complex combined forces. These features of late modern society produce deficits in democratic governance and transparency. Whistle-blowers, especially those as witnessed and observed in present and past few years, are motivated by the negative effects of this situation for democracy. Elliston draws parallels between whistleblowing and civil disobedience as a form of dissent: governments and other large institutions demand loyalty from their citizens. That private government claims that expectations are typically met and that they expect adherence to the laws governing business conduct. But occasionally, members of these organizations choose to abandon their oaths of loyalty and secrecy in the interest of justice or the common good. Whistling is one such infraction. It has been compared to political dissent as a type of civil disobedience in opposition to the coerced action of others. Good citizenship is expected of all citizens, both individually and collectively, and it necessitates a conscience that is sympathetic to the needs of the underprivileged. It is appropriate to protest policies that are insensitive to their needs, ignore them, or denigrate them, whether in the political or economic sphere.

2.2 Factors Determining Whistle blowing Intention

Miceli, Near, Rehg, and Van Scotter (2012) claim that employees' perceptions of organizational wrongdoing are linked to low organizational support and low perceptions of the fairness of reporting channels in light of this problem. In fact, silence literature provides some insightful perspectives on these claims. Morrison and Milliken (2000) specifically recommend that employees should be aware of the phenomenon of silence in the workplace because it can cause them to believe that their employers don't value them. They contend that this perception would affect employees' Behavioral tendencies, which would then result in low employee commitment and trust levels. Although organizational commitment has been shown to be associated with the decision to report wrongdoing (Miceli et al., 1991; Shore and Wayne, 1993), but research has demonstrated that organizational commitment and organizational support have distinct conceptual underpinnings (Eisenberger, Fasolo)

In their influential work on the scandalmonger argument, Near and Miceli (1995, 680) concluded: Unfortunately, very little research has been done specifically on the conditions under which whistle blowers effectively effect innovation. Concern's research aims to identify the conditions under which whistleblowing may be effective. The conditions linked to the effectiveness of whistleblowing reporting have received little empirical study or theoretical analysis. De Graaf (2010) recommended, among equally crucial tasks, planning for a protocol with supervisors along with designing a reporting process in which reports were taken seriously, targeted, and guided. According to Miceli et al. (2008), there is still little research on the effectiveness of reporting (notable exceptions include Bjrkelo et al., 2011; Skivenes and Trygstad 2010) organizations. There is, however, minimal enquiry on the best ways to set up and manage internal reporting systems, or on the best times and situations for internal reporting. We know very little about the variables that will probably have the biggest impact on management when it comes to effective reporting. In their study Health Services and Delivery, Mannion et al. cite the findings of the independent Speak Up review, which was led by Sir Robert Francis and identified 20 principles and related actions that should support NHS reporting. They also urge the Secretary of Health to review the implementation's progress at least once a year. These principles and actions include:

- Common policies and procedures for reporting issues, including better investigation and promotion of best practice models for handling issues
- Train managers and all employees on how to raise and handle issues
- Culture change to create a more open, transparent and learning culture that values communication and employee engagement
- In every NHS organization, Free Speech Guardians are chosen, and they are assisted by Independent National Officers (INOs).
- Legislative modifications to anti-discrimination statutes to safeguard whistle blowers from employment discrimination.
- An addition to the list of authorized recipients of protected disclosures.

Although there is unavoidably some overlap between these three categories, we have grouped the factors that affect reporting into them in order to help organize our findings:

1. The external environment, which takes into account laws and legal frameworks, professional standards, including codes of ethics and codes, and economic and financial impacts. It also takes into account laws and legal frameworks.
2. Internal environment, such as organizational culture and climate, education and training, peer pressure and community relationships, local level leadership and management, and defining boundaries (i.e., what constitutes inappropriate behaviour or improper conduct).
3. Personal characteristics, the position and function of the potential whistle blower within the organization, as well as personal traits and characteristics. We investigated these factors in more detail and from a larger locus, as understood in previous literature.

The following framework has been selected for understanding the process of whistleblowing and representation in all its forms. We will explore these factors in as much depth as is possible, leaving room only for future research into the same:

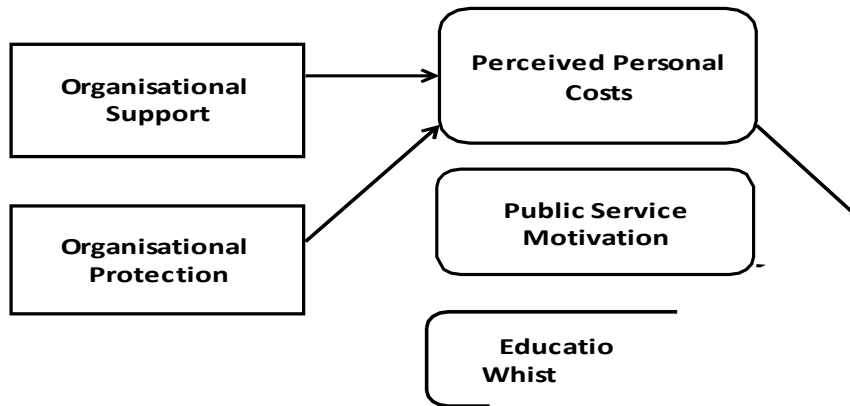


Figure: Research Framework

1. Organizational support:

Despite the fact that it focuses on human social interaction, the social exchange theory's fundamental tenets can also be applied in an organizational setting, from which organizational support theory is derived (Wayne, Shore, and Liden, 1997). According to Eisenberger, Huntington, Hutchison, and Sowa (1986), the institutional endorsement approach primarily looks at how willing an organization is to reward an employee's increased effort and socio-emotional needs. Understanding the employee organization relationship, both inside and outside the bounds of an employment contract, requires an understanding of this perspective. According to Brief and Motowidlo (1986; Levinson, 1965), it essentially describes the exchange of effort and loyalty for rewards and benefits. According to literature, employees frequently associate their employer—a partner in social exchange—with particular characters (Eisenberger et al., 1986; Levinson, 1965). To prove the two parties' interpersonal commitment, this personification is necessary. The procedure may cover a variety of obligations, including those that agents of the organization have in terms of their moral, legal, and financial obligations. These obligations typically reflect the cultures, norms,

and policies of the organization (Levinson, 1965). In actuality, rather than being motivated by their own personal interests, an organization's agents' actions not only reflect the organization as a whole but are also frequently regarded as such. This point of view is crucial because it is hypothesized that strong reciprocity will only happen when employees believe that those accommodations are being made voluntarily. (Eisenberger et al., 1986; Levinson, 1965)

Organizational studies researchers create the term perceived organizational support, which describes a two-phased process, in light of the idea of reciprocity. Each employee first assesses how they are treated personally by their employer. They then pay it forward by treating others the way they were treated (Aselage and Eisenberger, 2003; Levinson, 1965). According to Eisenberger et al. recognized organization refers, among other things, to the way employees value an organization and how employers value their contributions and form a general opinion about how they care about their well-being. . Moreover, research shows that this perception increases employees' efforts to achieve organizational goals, regardless of the degree of interaction (Aselage and Eisenberger, 2003; Eisenberger et al., 1986).). Absenteeism was the subject of one of his original subjects of perceived supervisory abutment (Eisenberger et al., 1986, 1990). Respondents who said they felt more supported by their organization were generally less likely to miss work. According to previous research (Eisenberger, Cummings, Armeli, and Lynch, 1997; Miao, 2011; Shore), perceived organizational support is associated with job performance, particularly when meeting the social and emotional needs of organizational employees related to satisfaction. Rhoades and Eisenberger (2002) also argue that there is a strong correlation between organizational equity, management support, good working conditions, and favourable organizational compensation. All of these perspectives indicate that employees show strong loyalty to their employers when they feel a mutual connection that goes beyond formal contractual obligations (Settoon, Bennette, and Liden, 1996). According to studies (Miao, 2011; Moorman, Blakely, and Niehoff, 1998), this relationship reflects organizational citizenship behaviour.

Culiberg et al developed a 5-pronged approach to understanding whistleblowing using the whistle blower as the central principle. Their conceptual framework has two characteristics: by adopting a single viewpoint (that of the whistle blower), it offers a more focused overview of whistleblowing; additionally, it sees whistleblowing as a complex choice with many distinctive characteristics. The following notion from Bouville (2008, p. 583) served as their guide in researching the phenomenon of whistleblowing. What distinguishes a person who is aware of an injustice but keeps quiet from that person who is unaware of an offense but

chooses not to report it. If he knew, did he also say something? The difference is the context: one has to make a decision and the other doesn't. Additionally, it points out potential areas for further investigation within each question. When dealing with likely whistle blowers, managers and ministry decision-makers need to be aware of the different characteristics of whistle blowers. An organization's primary goal is to minimize fraud, but if it does so, it should have internal controls in place that encourage internal rather than external reporting. According to Liyanarachchi and Newdick (2009), the existence of an internal reporting process can signal to potential criminals and whistle blowers that an organization is committed to stopping deliberate infringements. The suggested framework also highlights the variety of elements that affect reporting choices. It can help businesses better understand the distinction between non-reporting observers and whistle blowers. Thus, businesses can recognize whistle blowers and employ them as internal anti-corruption resources.

The deafness effect is a term originally coined by Keil and Robey to describe senior management's reluctance to hear, accept, and act on difficult observations from lower levels of the organization. (Vandekerckhove et al, 2002) It is advised that scientists focus more on the issue of how the whistle recipient reacts, particularly the auditory effect, which can be thought of as the opposite of the deafening effect. While it is generally acknowledged that making a report requires some courage, it may be less obvious that a manager must also possess some courage in order to investigate and take appropriate action. Line managers are aware that more senior managers might also be reluctant to hear about violations or requests for redress, just as whistle blowers are aware that line managers might not want to hear bad news. Leaders who report concerns about misconduct are aware that doing so may prompt unfavourable reactions and even the same types of victimization and retaliation that whistle blowers themselves encounter. Senior executives occasionally experience collective myopia, or a general inability to recognize issues. This can be even worse than the deafening effect because it prevents those in positions of authority from actually seeing what the whistle blower is trying to draw their attention to. People may switch from worrying to internally reporting as a result, searching for someone who can see rather than someone who listens.

Whistleblowing differs in some ways from top-down collective control exercises in the enterprise (e.g., reprimanding supervisors and firefighters). Whistleblowing includes, among other things, peer or bottom-up recounting of misconduct (i.e., they attempt to understand whistleblowing in terms of deviance and conformity, and use general theories of social behaviour, deviance and rational choice theory to understand the contextual meaning and

impact of whistleblowing in society. It is argued that the whistle-blower's motivation came from seeing instances of organizational and professional misconduct. The importance of whistleblowing as a social control tool in contemporary societies is amplified by modifications in the form of illegal action in the workplace and in the way that work is organized. The magnitude and chaos of contemporary hierarchical organizations almost certainly prevent the actions of subpar or poor production from being held to public account. Many government regulators must rely on information provided by manufacturers themselves to determine whether products comply with industry standards because of the specialized details and difficulties of production of products. When organizational behaviour is unknown to the general public and external watchdogs lack first-hand knowledge of the organizational behaviour, whistle blowers provide information about illegal activities that cannot be learned through any other method. Whistle-blowers create accessibility to misdeeds normally protected by a maze of authorities and private organizations.

2. Organizational protection

Whistleblowing occurs within an organization and any reasonable theory of its occurrence and relevance must be examined in its context. One of the fundamental ways in which organizational structures affect the likelihood and types of disclosure is by creating an atmosphere conducive to the discovery of misconduct. Various factors in the organizational structure and culture significantly limit reporting opportunities for some employees. First, it is against the law for certain employees (military and intelligence personnel) to reveal sensitive or confidential information to the media. The threat of organizational and legal retaliation can persuade many whistle blowers to remain silent about organizational practices when faced with conflicting loyalty situations (e.g., confidentiality laws). social and moral obligations, the public to protect, etc.).

There are numerous studies that discuss the various ways in which an organization may retaliate. Retaliation can take many different forms. According to Paul and Townsend (1996), Kaplan and Kleiner (2000), Qusqas and Kleiner (2008), and The IUP Journal of Corporate Governance, Vol. 8, there are seven different types of typical retaliation used by the organization against the whistleblower. IX, No. 4, 2010 2001; and Gundlach et al., 2008).

1. Stage the whistleblowing individual: Employers will attempt to discredit the whistleblower by attacking their motivations, credibility, competence, or any other factor in order to

fabricate smokescreens that make it appear that the whistleblower is the real issue rather than the wrongdoing.

2. Making a Bad Record: An employee who previously received a positive performance review related to job performance may now receive a negative review from their manager. Employers do this to cast doubt on the credibility of the whistleblower and assert that the act of reporting the organization is motivated by retaliation for the organization's treatment of them when they received subpar performance reviews.

3. Threaten them into Silence: If the wrongdoing is made public, the employer will threaten to terminate the employee's employment.

4. Isolate them or degrade them: Employers try to keep the whistleblower away from their peers and work groups, and often give him mundane or low-paying jobs after he is released from his current job. Additionally, by taking this action, you are laying the groundwork for later firing the employee for being incompetent.

5. Set them up for Failure: The worker might be saddled with a lot of extra work and unmanageable responsibilities. The worker might also not be given access to resources provided by the company that he needs to perform his duties. The outcome is frequently termination for reasons related to subpar work performance.

6. Prosecute them: The threat of juridical actions from an executive for the robbery of delicate data or personal documents from the company can put whistle blowers at risk.

7. Eliminate Their Jobs or Paralyze Their Careers: Even when the organization is actively hiring to fill openings for similar positions, the whistle blowers may still be let go by their employers. Another choice is to stall their career by denying them opportunities for advancement.

Second, finding new employees who fit the organization's mission and don't break the boat is frequently essential to an organization's survival (Vaughan 1983). Professional networking among like-minded new hires contributes to the reinforcement of these organizational values and lessens the possibility of insider attacks by disloyal workers.

Third, after some time, workers feel like they are a part of their company, further limiting their contact with the outside world. Task specialization is encouraged by organizations, which restricts employees' options for employment elsewhere. Accrued retirement benefits,

sick leave, and deferred pay also support organizational integration (Vaughan 1983). Last but not least, it has been demonstrated that organizations' tolerance levels for workplace bias vary. (See Parilla, Hollinger, & Clark, 1988; March 1974; Horning 1970).

When management is viewed as inactive or complicit in organizational misconduct, most employees are less likely to sacrifice their livelihoods to speak up. Three main factors can limit the possibility of reporting. First, most would-be whistle blowers remained silent because they believed that even if they reported, nothing would be done to correct the activity. Whistleblowing may be considered futile if management is found to be inactive or involved in illegal activities. Second, strict norms about being a crier or a whistleblower are widespread in American society. The cost of social stigma from friends and peers can be too great for potential whistle blowers to take action. may be perceived as misleading (e.g., telling yourself that you are responsible for reporting misconduct) or deception (e.g., reinterpreting violations as unnecessary (remedial) disclosure). Third, employees are under tremendous pressure to remain silent. Given these organizational and cultural pressures, it is not surprising that the majority of organizational misconduct goes unreported to outsiders.

The alignment of power and politics examines the impact of power and political action on relationships in all organizations. In their seminal work, Near and Miceli emphasized the importance of power in constructing their whistleblower process model, and organizational retaliation against whistle blowers can be seen as a response to the threats they pose to power organizational. According to Avakian and Roberts, the power disparity results from the unconventional ways that whistle blowers use their secret knowledge. This relates to recent work that incorporates the idea of candour into the study of whistle blowers from the viewpoint of Foucault. A specific mode of veridiction that emerges in the context of asymmetrical power relations is what Foucault refers to when using this phrase. The intersection of power theory and justice theory is also investigated (Nabi et al., 1994), highlighting the advantages for whistle blowers and their organizations when companies consciously give their own legal protections (and power) to whistle blowers in prescribed roles (such as internal auditors). Pittroff agrees that the effective implementation of whistleblower systems within organizations is heavily influenced by theories of power, stating that the implementation of internal [whistleblower] systems appear to be driven by theories of power. The vast majority of empirical research has concentrated on factors that separate whistle blowers from other employees, such as age, gender, social class, and

religious affiliation, as well as psychological factors like self-efficacy, locus of locus, and moral development. (Miceli and Near 1992) There has been debate over the existence of whistle blowers. Whistle-blowers are thought to be morally upright people by many researchers (Miceli and Near 1992; Jos et al 1989; Graham 1986; Dozier and Miceli 1985). This preconceived notion is further reinforced by descriptions of whistle blowers as difficult individuals and stubborn moral opponents. The essence of the encroachment, the communication between the viewer and the institution, and the opportunity for unnamed reporting are contextual factors that influence the likelihood of reporting. If the initial misconduct involved personal grievances (e.g., staff disputes) or unproductive professional activity, there may not be sufficient public interest to justify external whistleblowing there is. Another contextual factor that affects reporting is the observer's position within the organization. (The psychological perspective on whistleblower documents reveals that those who are whistle blowers for those who are not tend to be the most protected individuals.)

This is very important from a business and psychological point of view in order to improve the organizational protection of whistle blowers. From a psychological perspective, a positive perception of whistleblower managerial protection is a key factor influencing an employee's decision to report misconduct. These reflect employees' confidence in the organization's pledge to promote an ethical environment for reporting misconduct. Employee perceptions of the organization's protection of whistle blowers can be a useful managerial indicator of how well the organization fosters an environment that encourages internal reporting.

According to Near and Miceli (1995), The persuasiveness of whistle blowers increases as formal whistleblowing procedures are institutionalized within organizations in response to legal obligations. As such, increased employee awareness of whistleblower protection is expected to increase institutionalized legal support for whistleblower preservation (Salancik and Pfeffer 1978; Near and Miceli 1995). A provision of the Civil Service Reform Act (CSRA) of 1978 legally recognized the importance of whistleblowing and the need to protect whistleblowers (Devine 1999; Pfeffer et al. 2015). In the years that followed, federal legislation such as the Whistleblower Protection Act of 1989, the Sarbanes-Oxley Act of 2002, the Dodd-Frank Act of 2010, the Whistleblower Protection Enhanced Act of 2012 (WPEA), and numerous state laws. enacted. (Callahan and Dworkin 2000; Cho and Song 2015, Devine 1999, Pfeffer et al. 2015; Seifert, Stammerjohan, Martin 2013; Vaughan 2007). Whistleblower laws have rapidly spread throughout many nations on a global scale

since the 1990s (Vaughn 2007, 2012). A legal revolution in whistleblower protection has been sparked by a global movement for human rights, accountability and transparency (Vaughn 2007, 2012). (Agency Against Corruption 2017; Malaysian Anti-Corruption Commission 2017; Ministry of Justice 2018; VandePol, Wu, and Hui 2016; Vaughn 2012; Wang, Lai, and Su 2017; Xu et al.) Whistleblower anti-corruption and legislation within the broader framework of the open government reform agenda. 2015). Laws that provide legal protections to public sector workers to encourage whistleblowers to disclose information about their corrupt practices and conduct include Malaysia's Global Integrity 2010; Anti-Corruption Commission 2010), Regulations on Disciplinary Actions against Mainland Government Officials, promulgated in 2007 (China Securities Regulatory Commission 2007; Global Integrity 2011). In each of these situations, the legal basis for whistleblower protection and whistleblowing is the Whistleblower Protection Act, which is designed to encourage and reward disclosure of wrongdoing and reduce the fear of discouraging it. I'm here. (Agency Against Corruption 2017; Callahan and Dworkin 2000; Dworkin and Near 1997; Malaysian Anti-Corruption Commission 2017; Ministry of Justice 2018; VandePol, Wu and Hui 2016; Vaughn 2012; Wang, Lai and Su 2017) Both to protect whistleblowers from retaliation. As a result, employees who are aware of legal protections against whistleblowers will find their organization's protections against whistleblowers to be higher. In their study on whistleblowing protection laws in the US and Asia, Chordiya et al. neglected to take into account how these laws apply in India. This is due to the appallingly low standards of whistleblower protection and awareness in this country, which causes massive scandals and corruption in every sector of an organization.

3. Perceived personal costs

The ideation of perceived personal costs is influenced by both organizational support and organizational protection. As mentioned above, a person's perception of how well the management of his company will protect him plays a significant role in determining whether or not he ultimately blows the whistle. An expansive understanding of whistleblowing has been defined as a concerned citizen (De Maria 1994), as an actor uncovering fraud (Dyck et al. 2010), and as a category of insiders and outsiders (Culiberg and Mihelic 2016). portraying ID (internal or external) or reporting channel (internal or external). However, some academics continue to limit whistleblowers A current or former member of an organization as defined by Near and Miceli (1985) and

more recently he is used by Miceli et al. (2014) Jubb (2000) further narrowed the definition of a whistleblower, describing it as an insider seeking to correct organizational wrongdoings (Jubb 2000). This latter view of whistleblowing as dissent: Loyalties are divided to be seen as whistleblowers who are assumed to have to face a dilemma for insiders to engage morally. Organizational justice theory suggests that procedural fairness occurs when a whistleblower determines that an organization has procedures in place to report misconduct. According to this theory, employee whistleblowers are more likely to report misconduct when they become aware of an organization's culture of justice. (Miceli and Near 1992) Whistleblowers choose to report violations if they have the means (authority, access to information, resources) to do so. The choice of channel (internal or external) depends on the whistle-blower's own assessment of the true likelihood of raising a concern. Rationalization is also understood as the process of cognitive justification behind reporting decisions. Smiley etc. Individuals claim to view reporting as a difficult decision that must be justified either before (a priori) or after (post facto) reporting. In Alert, the author found two types of dissonance in alert behaviour) choose to report as a person financially impacted as a result of their actions (whistleblowing).

4. Public service motivation

According to Liu and Tang (2011), PSM refers to innate motivations that push people to give back to both their local communities and society at large. According to Perry and Wise (1990), emotional, normative, and rational motives are three of the multiple dimensions that make up the PSM structure. Motives with strong identification with public service are called emotional motives. Rational motives relate to behaviours aimed at maximizing utility, whereas normative motives relate to behaviours that follow the norms of public service, such as: B. A desire to serve the public good (Perry, 1996; Perry and Wise, 1990). Therefore, altruistic and prosocial behaviours are found in people with high PSM. Moreover, according to S., these motives are central to actions and actions taken to achieve results that serve the public interest. Kim, 2012, p. 830), and as a result, PSM theory argues that it can improve work-related attitudes and behaviours in public service organizations.

Despite the fact that both transformative leadership and whistleblowing were thoroughly investigated, we found only one article that examined their interactions. This is true despite research suggesting a link between leadership style and attitudes toward reporting

misconduct. This study explores the association between innovative leadership and whistleblowing attitudes, and how this association is mediated through organizational engagement and public service (PSM) motivations. built and extended on the theory of Additionally, local, state, and federal American employees were included in the review. Results indicated positive direct and indirect effects (through organizational engagement) of transformational leadership on whistleblowing attitudes. In addition, PSM indirectly influenced whistleblower recruitment by increasing organizational engagement.

In addition to immediately influencing whistleblower attitudes, transformative leadership can also influence some whistleblower behaviour through PSM. The prosocial motivations present in PSM are likely to be reinforced by transformative leaders, and these prosocial motivations play an important role in the relationship between transformative leadership and whistleblowing attitudes (Caillier, 2012–2013). For example, Paarlberg and Lavigna (2010) recently found that transformative leaders use PSMs to articulate a compelling mission and encourage employees to set aside their own interests to pursue it. suggested that it could be improved. Transformational leadership can also facilitate his PSM because of their focus on social norms of public service (Wright, Moynihan, & Pandey, 2012). As a result, innovative leadership can benefit from the altruistic tendencies of its employees. Recent studies provide evidence for this position. light etc. (2012) found that a civil servant's PSM is directly and positively affected by transformational leadership. In addition, Brewer and Selden (1998) and Near and Miceli (2008) hypothesized that PSM plays an important role in predicting whistleblowing behaviour. Their rationale was that the prosocial motives found in PSM (the general intrinsic concern to protect the public interest) are what causes people to whistle. Moreover, this is consistent with research suggesting that prosocial motivation is an important prerequisite for reinforcing cautionary attitudes (Dozier and Miceli, 1985; Greene). All of this suggests that transformative leaders uphold pro-social values, thus elevating the intrinsic pro-social values of public service and encouraging employees to report misconduct without fear of reprisal. It means that you can increase your confidence to do it. Despite this likelihood, no article that conducted an empirical investigation of this mediating effect could be located.

Another intriguing study is one by Tavares et al (2015), who highlight the significance of the fact that the gender of potential whistleblowers has received little attention in prior PSM research on whistleblowing. While some studies (Brewer and Selden 1998; Cho) do not

account for participant gender in their analyses (Potipiroon & Wongpreedee 2020). A recent study by Prysmakova and Evans (2020) is a notable exception. According to these authors, Brazilian women tend to whistle more than men because of their higher PSM. They found that women had higher PPP levels in her than men. However, contrary to expectations, women were less likely to whistle than men, consistent with our hypothesis. Instead, we believe we play an important role in the whistleblowing process as a whistleblowing impact coordinator. They expect PSM to have a greater impact on women's whistleblowing tendencies than men. Because the cost of whistleblowing may be higher for women, we may expect greater self-sacrifice in women than in men (for reasons set out in developing hypotheses 1 and 2). Based on this premise, Mitchell (2016) concludes that female whistleblowers are particularly brave in their actions because of the expected consequences. Perry, 1996 suggested that in overcoming the stigma associated with the perception that whistleblowing is more costly, women suggesting that her PSM may be of particular importance.

5. Education on whistleblowing

According to research, education about whistleblowing is crucial to the process of doing so. Nevertheless, only one article can be found in the literature that examines the relationship between perceived whistleblowers and actual whistleblowers, and it was written more than 30 years ago. Additionally, no investigations into whistleblowing training and retaliation were found. Against this background, a paper by Caillier (2016) examines the link between whistleblower detection and both disclosure and retaliation by federal agencies. Findings found that whistleblowing education promoted whistleblowing more commonly and was negatively correlated with retaliation. Whistleblowing has been found to be positively correlated with whistleblowing education. The findings align with signalling theory, which claims that by offering whistleblowing training, employers tell employees to value their efforts to report misconduct, and that organizations also value their efforts. (e.g., Lambert, 2000; Eisenberger et al., 2002). This makes employees feel more supported and more likely to report behaviour that could endanger the agency (Cho and Song, 2015). Whistleblowing training, however, seems to focus more on internal than external whistleblowing. Furthermore, because whistleblowers are encouraged to report through anonymous channels, protection from harm comes naturally as a result of whistleblower education. In other words,

because potential retaliators might not be aware of who reported the wrongdoing, whistleblower education reduces the risk of retaliation.

Zaikatul et al. conducted a very interesting study to identify factors that may influence internal audit professionals' intentions to report misconduct. One of the departments of the central government (Department X) has an elected internal auditor. It is important to investigate the variables that influence whistleblower intent in this unit, as the subject of investigation is likely to be exposed to fraud within the organization. The internal audit of Ministry X is interesting because their educational backgrounds are very similar. The staff who participated in this study are graduates of the same institutions that taught students the importance of integrity during their three years of formal education. This is an assumption that supports the similarity of values instilled in workers during the process of anticipatory socialization. Honesty is therefore represented by anticipatory socialization in this study. To predict behaviour, norms, and values at work, we need to go through a process of predictive socialization that shapes our expectations and beliefs about work before entering the world of work (Sang, 2009). A positive relationship was found between relativism, ethical orientation, professional identity, anticipatory socialization, and whistleblowing intentions. While organizational commitment and moral intensity have no impact on whistleblowing intentions, whistleblowing intentions are negatively impacted by locus of control. Because of educational background, anticipatory socialization has the biggest positive impact on whistleblowing intentions. By enforcing strict discipline, Educational Institution X helps students internalize the importance of integrity.

According to the study's findings, anticipatory socialization significantly and favourably affects whistleblowing intentions. This can serve as a starting point for organizations to implement education, training, and other similar initiatives to help staff members and potential employees internalize the value of integrity and become more knowledgeable about the positive effects and critical role whistleblowing plays in preventing fraud. Additionally, strict discipline must be used to support the internalization of integrity through training or education. The intentions of a whistleblower are significantly influenced by their professional identity. This can be used as a resource to help businesses support the State Civil Apparatus in implementing a professional code of ethics and organizational values (professionalism, integrity, service, synergy, and perfection) in the workplace so they can create a culture of morality and a setting that is conducive to preventing fraud.

Miller and Shawver (2016) propose that before completing an accounting program, students should be exposed to ethics interventions that will help them deal with potential whistleblowing scenarios. Their research shows that an ethics intervention increases students' comprehension of how accountants have manipulated data to commit an accounting fraud and increases their comprehension of whistleblowing, its repercussions, and protections for whistleblowers under the Sarbanes Oxley Act. Additionally, it reveals that an ethics intervention has a positive effect on the likelihood that an accounting student will intend to report instances of accounting fraud in addition to raising the students' level of ethical sensitivity and judgment. They also offer empirical proof that engaging in class discussions and case analysis are efficient ways to achieve particular whistleblowing-related course objectives.

6. Personality traits

Cultural acceptance of whistleblowing varies significantly. People who report the behaviour of others are frequently labelled as howlers and whistleblowers starting in early childhood socialization. Reporting is frequently perceived as betrayal, deception, and betrayal in this cultural context, which is reinforced later in life by social prescriptions against spoiler and strict norms about mind your own business and loyalty (Akerstrom 1991). Depending on the purpose and method of disclosure, different cultural representations of whistleblowers as saints or whistleblowers appear to exist. External reports motivated by purely altruistic considerations (e.g., most likely to be accepted by society are actions taken in the interest of the greater good, protecting others, and taking place after all internal channels have been used. According to the theory of planned behaviour and organizational justice (Miceli and Near 1992; Miceli et al 2008; Kaplan and Whitecotton 2001), whistleblowers are subject to personal pressures. This includes social pressure to report violations as well as psychological pressure (values, ethics, and religious allegiances). The whistleblower also whistles due to personal moral standards of ethical conduct. Not only did these whistleblowers recognize that their personal moral standards were influenced by the moralistic action of their parents and teachers, they also exhibited the following behavioural characteristics: place of control (Chiu 2003; Izraeli and Jaffe 1998; Near and Miceli 1985), value of religious beliefs (Barnett et al. 2000), commitment to organization (Street 1995), personality (Miceli et al. 2001), individual Social beliefs (Kaplan and Whitecotton 2001) and emotions (Curtis 2006) are some of the other factors investigated. Whistleblowers have a strong sense of morality and a point of

internal control. Further, according to Miceli and Near 1988, Moberly and Wylie 2011, and Perrucci et al. 1980, deeply involved and attached to their organization. According to Dyke et al. (2010), reputation and career prospects are the most important factors reported by financial analysts and journalists. Whistleblowers may also be motivated by financial rewards. Recent research has found that the impact of such incentives on whistleblower intentions and influence on behaviour is complex (Andon et al., 2007). Some whistleblowers are driven by moral considerations, while others may be driven by financial incentives, social obligations, or retribution.

Opportunity is the ability to ask, whether they can do this, from the viewpoint of perceived behavioural control and what resources do they have? Opportunity therefore also refers to the kind and quantity of resources that the whistleblower has access to. To examine whistleblower behaviour according to whistleblower type, Smaili et al. offer a thorough conceptual framework. The Fraud Triangle served as the inspiration for the framework known as the Whistleblower Triangle, which consists of three elements that affect whistleblower behaviour: pressure, opportunity, and rationalization. For practitioners, the warning triangle offers three key benefits. First, it makes clear how someone decides whether to report a breach or not, and in the former case, how they select the reporting channels. In order to provide a more effective framework for reporting, regulators can make use of triangular relationships. Finally, it benefits the company's decision-makers. In fact, in accordance with the whistle-blower's triangle, companies can support whistleblowing as a successful method of identifying corporate fraud by utilizing various resources readily available to companies that can be crucial in these efforts, such as controls, internal, codes of business ethics, and corporate governance. The nature of the violation, the relationship between the observer and the organization, and the availability of anonymous reporting are contextual factors that influence the likelihood of reporting. If the initial misconduct involved personal grievances (e.g., staff disputes) or unproductive professional activity, there may not be sufficient public interest to justify external whistleblowing. Another contextual factor that affects reporting is the observer's position within the organization. (The psychological perspective on whistleblower documents demonstrates that the most protected individuals frequently serve as whistleblowers for the unprotected).

7. Demographic factors

The complexity of the aforementioned definitions emphasizes the significance of language clarity and the influence of language on the organization of reporting situations, particularly in contexts involving various nationalities. Although the same behaviour could be described as raising a concern about an issue affecting patient safety or reporting misconduct, using more formal language may be more acceptable to staff and management and more likely to result in change. Therefore, it's crucial to pay attention to the language used in and around reports, as well as to its style and content. Contu contends that understanding the ethical and political value of the reporting process can be gained by tracking the changes in terminology used to discuss incident reporting over time. Using multivariate and univariate ANOVA and logistic regression, Brody et al. investigate whistleblower behaviour in the accounting field and present evidence for how accounting students and professionals act in environments of denunciation. The authors specifically discovered disparate outcomes when contrasting the conduct of accounting students and professionals in whistleblowing scenarios. Although professionals were more focused on resolving identified internal control issues (shared issues), all subjects showed a more collectivist attitude. In order to build a stronger case against the alleged fraudsters, both organizations have expressed a strong desire to do so. This study, which examines whistleblowing from an Indian perspective—an area that is incredibly under-represented in the literature on accounting ethics—makes a significant contribution to the accounting ethics literature as well as to the accountancy profession in this era of global outsourcing of services, including accounting. The study aims to serve as a roadmap for businesses and investors worldwide, including those in the US. While whistleblowing has been extensively researched in the accounting literature in the western world, whistleblowing in India has received less attention. The article is one of the first to examine whistleblowing in India, a nation that takes pride in having many highly skilled and English-speaking accountants.

Canoga and others try to find the essence of reporting from the organizational structure and reflect on the mechanism of reporting and the concept of reporting within the working class of a country. Their study examines reporting intention and its antecedents and knowledge of impact in the context of Indian employees. This proves that individual factors, such as organizational commitment, control points that influence reporting intentions, vary depending on the type of fraud an employee is facing. The study highlights the considerable variation in

non-financial and financial fraud. Additionally, the type of organization an employee works for is a necessary prerequisite for an employee to report behaviour. It places more emphasis on the perceived power or status the offender possesses; the employee's intention to report it is higher.

In order to understand how cultural differences between a sample of American managers and a sample of Indian managers can help us understand whistleblowing trends, John Keenan (2002) draws on Hofstede's International Cultural Theory (Hofstede, 1991). The values of collectivism and individualism are frequently present in Indian culture, despite the diversity of the culture itself (Hofstede, 1980; Hofstede and Bond, 1988). Shared values, needs, expectations, customs, obligations, and preferences are highly valued in collective cultures and groups that value stable, long-term membership. People often believe that individuals act independently of the group in individualistic societies like the United States (Early, 1992; Triandis, 1989). Indian managers may be more critical of less serious fraud than their American counterparts due to perceptions of a duty to the group as a whole rather than personal well-being. They may be inclined to believe that this form of fraud is likely to cause more harm and damage the well-being of their organization than American leaders. Contrary to expectations, Indian and American drivers did not differ significantly in their likelihood of reporting. However, other results reveal significant differences in the personal whistleblowing propensity of US executives compared to their Indian counterparts. There were no significant differences between US and Indian officials in the propensity to report or fear of reprisal from the two organizations. Such a ground-breaking study requires a recent revision with a larger sample and using indirect psychological factors, major social change factors and global economic shifts that could significantly affect cultural differences between American and Indian managers.

CHAPTER 3

REVISITING WHISTLEBLOWING REGULATIONS: AN INDIAN AND GLOBAL SCENARIO

3.1 Introduction

Whistleblowing is a crucial topic in organisational ethics management, one that addresses the reasons why employees are willing or not willing to blow the whistle and how to encourage that behaviour (Valentine and Godkin, 2019). Revisiting the past literature on whistleblowing especially the antecedents of whistle blowing intention provide valuable insights. There are various impetuses triggering the act of whistleblowing as the literature says. At the same time, the propensity to blow the whistle could be least due to fear of reprisal, other organisational factors, etc. Others contend that whistleblowing is seen as a rational and deliberate behaviour that is frequently driven by assessments of costs and rewards (Miceli et al., 2012). Whistle blowers have dualistic connotation from one perspective, it is related with an informant who betrays their organization (Ankier, 2002). Second, exposing corruption while fearing reprisal might be considered as a brave act of whistleblowing predominantly motivated by notions of public interest” (De Maria, 1995). Fundamentally, the failure of organisation to provide proper systems may be seen as the reason for not blowing the whistle (Anvari et al., 2019). Policymakers and lawmakers began to take protective legal measures for whistle-blowers in response to troubling situations, which resulted in the growth of whistleblowing jurisdictions around the world (Loyens & Vandekerckhove, 2018; Thusing & Forst, 2016). While many legal systems offer patchwork (sectoral) partial protection (Banisar, 2011; OECD, 2010) 16). This chapter mulls over the need of whistleblowing regulations and offers an overview of whistleblowing legislation around the world with especial reference to India.

3.2 Need of Whistleblowing Policy

A policy is a good first step to encourage employees to report, but every organization should educate employees about the policy and make sure they understand how to disclose it. Some companies choose to post their policies on their intranet or in employee newsletters. Once a company approves a union, it can consult with the union to develop policies. Organizations should share information with all employees on a regular basis to ensure everyone is aware of their policies and procedures and to keep all new hires informed. Training employees at all levels of an organization to effectively implement a whistleblowing policy helps develop a culture of supportive and openness. how? If someone raises a report, the organization should explain the disclosure procedures and whether the reporter can expect a response. Whistleblowers often hope to influence an organization's course of action or determine whether an issue has been resolved. Such expectations need to be managed. Is the issue resolved? It is the organization's responsibility to ensure that the disclosure has been properly handled and the issue has been resolved. Whistleblowers and organizations need to communicate clearly and quickly. Organizations should provide feedback to whistleblowers as part of their internal policies and procedures.

Written guidelines are not sufficient. All employees must be trained on key provisions of the policy. Whistleblowers responsible for whistleblowers, such as supervisors and designated contacts, should receive additional training so that they can advise employees safely. Managers should also lead by example by working to build an open culture that encourages disclosure. Handling whistleblowing disclosures should also be included in disciplinary and grievance training for managers and employees. Training should be provided on a regular basis to ensure it remains fresh in the minds of managers and to attract newcomers to the organization. There is no one-size-fits-all whistleblowing policy, as policies vary by size and type of organization. Some organizations choose to have separate policies, others incorporate them into their codes of ethics, or seek to have "local" whistleblowing procedures related to specific business areas. Larger organizations may have policies that allow employees to contact their immediate supervisor or a team of individuals trained to deal with whistleblower

disclosures. Smaller organizations may not have the resources to do this. Whistleblowing policies or procedures must be simple, clear and easy to understand.

Some guidelines for what should be included in the policy could be:

- Explaining what whistleblowing is, especially as it relates to the organization
- A clear explanation of the organization's procedures regarding whistleblowers, which can be communicated through training.
- Commitment to educating employees at all levels of the organization about the organization's whistleblowing policy and policies
- Commitment to consistent and fair handling of all disclosures
- A commitment to take all reasonable steps to maintain the confidentiality of whistleblowers as appropriate (unless such breach of confidentiality is required by law).
- Clarifying that so-called gag clauses in settlement agreements do not prevent employees from communicating in the public interest.

An idea of the feedback a speaker can receive

- Clarifying that anonymous whistleblowers are generally unable to receive feedback and that any action taken to investigate a disclosure may be limited: Anonymous whistleblowers may request feedback by appointment by phone or via anonymous email, postal address.
 - A commitment in the whistleblower policy to emphasize that whistleblower harassment is unacceptable. All cases of victimization will be taken seriously and dealt with appropriately
 - An idea of how long to resolve concerns
 - Explain that the whistleblower does not have to provide evidence to the employer to investigate the issues.
 - A guide to information and advice for those thinking about whistleblowing, such as guidance from the government, ACAS, Ente Pubblico del Lavoro or trade unions.
- Report the information to the designated person(s).

3.3 Whistleblowing laws throughout history

Throughout history, there have been many instances of whistleblowing come to light. The world's first information law was passed in 1778 Continental Congress. It was a response to the 1770 the case of Rhode Island, where a group of ten sailors petitioned their commander-in-chief, Commodore Esek Hopkins and expressed concern about his tortuous treatment of British sailors in retaliation, Hopkins filed a defamation lawsuit and two of his own sailors Samuel Shaw and Richard Marven were arrested. Through in this case, the first whistleblower protection law was passed Continental Congress. As a result, Hopkins was eliminated immediately and \$1,418 was reimbursed for whistleblower defence. This resolution was followed by a series of laws and laws, such as false statements in 1863 act, 1912 Lloyd-La Follette Act and Civil Service Reform Act 1978 were enacted to encourage and protect whistleblowers.

In 1971 Daniel Ellsberg leaked the Pentagon Papers blowing the clock on the wrongdoings of the US government in the Vietnam War. Initial costs according to 1917 Espionage Act was sentenced to 115 years in prison. However, those charges were dropped in light of the government's illegal evidence. Disclosure is seen as a key factor in ending the War (National Information Centre, 2021).

A big win for whistleblowers was in the case Vera Engels v General Electric Company (GE) Employee Disclosure nuclear safety violations in 1987 to her manager, after which she was fired he left a stained tableau to prove a point. He filed a complaint in 1974 under the Energy Reorganization Act, which emphasizes the ban on retaliation however, his complaints to the whistleblowers were dismissed due to delay Submit. Her case continued to be supported by The National Whistleblower Centre (NWC), led to his victory and set a precedent

whistleblowers to obtain assistance under state law (National Whistleblower Centre, 2021)

Another well-known case of outreach is Marsha Coleman-Adebayo since 1996, which helped her career in the United States Environmental Protection Agency (EPA) to highlight South African vanadium poisoning problem. The EPA's ignorant approach to the issues of concern forced it to do so report it to other organizations. The case of Dr Jonathan Fishbein v National The Institute of Health was another big whistleblower success. From therefore, the case is used as a priority to protect government doctors from retaliation for disclosure. Initially dismissed due to disclosure of disability For NIH-funded clinical trials of HIV/AIDS treatments, Fishbein was another sponsored by the NWC and relaunched (National Whistleblower Centre, 2021)

Disclosure of \$3.8 Billion Accounting Fraud WorldCom by Cynthia Cooper in 2002 and another Health-Sound by Winston Smith in 2003 led the passage of the Sarbanes-Oxley Act, which helped make this possible protect investors from fraudulent accounting practices. Similarly, the Internal Revenue Service (IRS) reports annual tax evasion and 345 billion is defrauded every year. With tax fraud reporting restrictions cases FCA, Tax Refund and Health Care Act was passed in 2006 The Congress and IRS Whistleblower Office officially opened in 2007 with 15-30% reward for successful tip requesters. By the way protection and confidentiality are also provided (reporters International, 2021)

A denunciation operation in space government and private organizations raise the question of how to investigate this to government organizations and whistleblowing. How do you manage? they are considered providers and escorts all over the world. public; duties not normally associated with work in private spaces; And however, complaints against government agencies remain strong and widespread. R.D.

Francesco, A F Armstrong and Foxley say that one of the difficulties lies here moral position Exposing corruption is one thing - exposing state secrets it's another one that exposes issues that normally fall into the realm of private life negotiations are something else. Expose fraud, malicious activity and secrecy transactions may be presented as being in the public interest, but not participate in them, and violates the law Now let's look at the agreement between the state and a a private enterprise, a so-called public-private partnership. Excuse for The argument of stealth advertising is quite weak, as is the public, voters have the right to know what is happening to them This is doubly true the contract is concluded. Interestingly, everyone is vindictive governments, on the other hand, are committed to openness You can also get they have to keep secrets These issues include privacy protections where there are none it's really important to protect people from pain personally and legally intellectual property protection. Perhaps this is part of the government's resentment it stems from anger at this discovery and perhaps partly from genuine concern that things like diplomatic negotiations are being announced unnecessarily. The purpose of the report, whatever it is, is to expose corruption.

Of course, it is difficult to accurately estimate the value reasons for notification. First, most informants, despite their genuine intentions probably play the prosocial card in order to maximize respond and receive some protection from the legal framework Second, the whistle it is decided not only by the intentions of the individual, but also by their influence Some information may be disclosed for personal gain. But if the audience sees it democratic progress clearly results in the disappearance of motivational pressure background, at least to some observers. A unique circumstance arises (e.g., in the case of the Paradise Papers and the Panama Papers) when we try and see the many possible reasons why the informant does not want to speak up (perhaps with the risk of prosecution), anonymity also opens up grey areas where it is difficult to assess the underlying intentions and create complexity discussions. Speakers are very influential and from time to time polarizing political and democratic actors for this very reason complexity. Actions and the people behind them become a crowded arena for

claims of universalization and deuniversalization of informants and their actions. Dilemmas and disputes are especially relevant if they affect not only organizations and companies, but also countries and their security, as revealed Manning and Snowden. In public discourse, the rhetorical mouse, spy and traitor are often used. Like recently In January 2017, Donald Trump, the newly elected president of the United States, mentioned Chelsea Manning as an ungrateful traitor undeserving of any freedom to comment on Barack Obama's decision to commute Manning's sentence (Oelson, 2012)

3.4 Whistleblowing in India

Despite the passage of the Whistleblower Protection Act of 2014 (the "Act") by both houses of Congress, the Whistleblower Protection Act of 2014 has not yet been notified. The law sets out the legislative intent to provide a legal mechanism for reporting illegal, unethical, and unlawful practices by members of the organization. However, the scope of the law is limited to civil servants and public sector enterprises. Although the law requires whistleblowers to disclose their identities, whistleblowers typically prefer to remain anonymous to protect themselves from discrimination and disadvantage in certain workplaces, so it is not recommended to do so. Such obligations can make whistleblowers feel uncomfortable. Report untrustworthy behaviour.

The Indian legal framework for whistleblowing, whistleblower protection and enforcement are primarily aimed at listed companies. The Companies Act 2013 provides for a compulsory “follow-up mechanism” for directors and employees of listed companies and other companies to seek redress and prevent harm from reports of misconduct. An audit committee serves the dual purpose of scrutinising, reviewing and analysing a company’s financial activities, while also serving as an ethics watchdog. Its creation is mandated for every listed company and such other class or classes of companies, as may be prescribed only.

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to civil servants and public sector enterprises. Although the law requires whistleblowers to disclose their identities, whistleblowers typically request anonymity to protect themselves from discrimination and disadvantage in certain workplaces, making them uncomfortable. may give Report untrustworthy behaviour.

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The main features of the law are:

Complainant: A Complainant is a person who makes a complaint related to legal disclosure.

Disclosure: Represent a complaint about commit or attempt to commit a crime under the Corrupt Practices Act 1988; Wilful abuse of power or wilful abuse of discretion to cause manifest harm to the government or to bring manifest and improper advantage to an official or third party; Attempting or committing a crime by a public official; In writing or by e-mail

or e-mail message to a government official, including public interest disclosures under section 4, subsection (2) of the Act.

Anonymous Complaint: Complaints will only be processed if the complainant discloses his/her identity in the complaint. False/anonymous claims will not be accepted.

Legal protection: Article 11 of the Act provides for protection from harm to complainants. This was introduced in light of countless cases of whistleblowers in India being threatened, harassed and even killed after they complained about fraud going on. Satyendra Darvey, who exposed corruption in the Golden Quadrilateral Project, has been assassinated. In Uttar Pradesh, Indian Oil Corp. Shanmugan his Manjunath officer died after sealing his gasoline pump, which was selling adulterated fuel. A senior police official accused the Mayawati government of corruption and embezzlement and was taken to a mental hospital.

However, it is important to note that the law does not clarify or set standards as to what constitutes a victim. Because of this, whistleblowers are still not well protected and most prefer to remain anonymous for fear of the possible repercussions for them and their families.

Penalties under the False Advertising Act: Section 17 of the Act provides that any person who makes a dishonest disclosure or who knew it to be false, false or misleading shall be punished with imprisonment for two years and he shall be fined up to Rs.30,000.

The foundation of the law was started in 2001 with the Indian Law Commission and continued in 2007 with the 2nd Administrative Reform Commission/ARC, but the law was prepared in 2002 and has been the subject of high-profile cases such as Satyendra Dubey. It was later boosted around 2006. Manjunath Shanmugam murdered for exposing wrongdoing (Kaur, 2012). It was introduced by Congress in August 2010, passed by the House of Representatives in December 2011 (Dwivedi and Agrawal, 2013; Goel, 2013), passed by the Senate in February 2014, and received presidential approval in May 2014. received (Dhawan, 2014). The law is intended to protect whistleblowers who report misconduct by public officials. Complaints must be filed with the CVC/SVC (Central Guard Commission/State Guard Commissions) by him within five years of the occurrence of the wrongdoing. Complainants must identify themselves at the time the crime is reported, but CVC/SVC remains anonymous. Careless and false complaints will result in penalties without the possibility of appeal. CVC/SVC Parties or others disclosing 16 Apr 27, 2016 (PT) Whistleblowers and the Circumstances Whistleblower identities carry severe penalties.

CVC/SVC will keep complainants from being harassed by notifying violators, but violators will not be penalized for their actions. Not only is the law inadequate in not allowing anonymous complaints, punishing perpetrators of victims, and protecting witnesses, it also allows CVCs/SVCs to bring criminal proceedings against offenders. not. The exclusion of the private sector from the law's scope, especially since the Satyam Computers case, is seen as a grave omission and a missed opportunity to redress wrongdoing there. In any event, the public consultation and debate that enhances the law's potential effectiveness has not contributed to its drafting and development.

Cases of whistleblowing complaints in listed companies are becoming more common and such complaints are seen in certain prominent and established companies in India. In 2021, one of India's largest pharmaceutical companies paid a settlement of Rs 5.6 crore amid allegations that the company diverted funds through its distributors. The latest whistleblowing news to come to light was regarding Amazon India, which has started the wheels of its own investigation process. Furthermore, top management in India typically considers corruption to be an essential factor for the survival and prosperity of business in India, and therefore does not develop a framework to combat corruption and encourages such practices in companies prefers to ignore events (Layak, 2012). This corresponds to the influence of organizational culture transmitted from management to employees (Berry, 2004; Meyer et al., 2013; Sims and Brinkmann, 2003). As the EY report points out, top management would rather perpetrators resign than act and damage an organization's reputation, wiping the wrongdoing under the rug.

This increases the burden on the Governing Body, which is tasked not only with establishing oversight mechanisms, but also ensuring their effective implementation in both letter and spirit. To achieve this objective, the board should raise awareness of these policies throughout the organization through repeated training programs, workshops and campaigns.

According to an inquiry counselled by Deloitte in June 2020, only about half 10 (48%) of respondents said they were aware of a whistleblower policy in their organization. The study found that organizations that invested heavily in whistleblowing mechanisms had higher levels of transparency, relevant disclosures, and misconduct exposure, as opposed to those that opted for a more superficial approach to whistleblowing settings. We found that you

experienced detection, and improvements in your organization's internal controls - a mechanism determined formal form with minimal effort.

Certain private, unlisted companies have also followed suit in implementing the provisions pertaining to a vigil committee, but the efficacy of such whistleblowing policies remains subjective and discretionary. Lack of employee confidence is also detrimental to the success of any whistle-blowing policy. The fact remains, if employees do not trust the confidentiality and anonymity they will be provided with after filing a complaint, they will seldom take the risk of reporting such activities.

The Board of Directors are obliged to act in good faith and promote the objects of the company in a manner which benefits the members as a whole and in the best interests of the company, its employees, the shareholders, the community and for the protection of environment. They are to exercise their duties with due and reasonable care, skill and diligence and shall exercise independent judgment.

In a legal chasm, the proactive role played by the board of directors in the constitution and functioning of a robust and effective whistleblower mechanism can be harmoniously construed within the ambit of the duties of the directors envisaged under law. This protects the interests of the stakeholders of the company. Similarly, the board of directors play a crucial role as acting as an example of highest standards of care, honesty and integrity, which encourages the rest of the employees and managerial personnel to abide by their duties towards the interests of the organisation and society as a whole.

Another concern that is very rarely raised is the handling of frivolous whistleblower complaints. The Companies (Boards of Directors and Their Powers) Regulations 2014, up to Regulation 7(5), provide some degree of protection for listed companies to take "appropriate" action, including disciplinary action, against unsubstantiated complaints by directors or employees. provides reasonable protection for, but it lacks deterrence. Criminal sanctions are a concern given that they can irreparably damage public trust and perception of the company¹². Exactly what is appropriate behaviour is vague and highly subjective and depends on the situation. Similarly, the law also provides for a maximum of two years' imprisonment or fines for frivolous complaints, but in the larger context, it can be seen as an

investigation that is publicly reported and an investigation conducted to assess the legitimacy of one. Thinking about it, it's inappropriate and incomplete.

3.4.1 Role of SEBI as a Regulator

The rapid economic growth that Indian companies have experienced since the 1990s has highlighted the need for Indian companies to adopt corporate governance practices and standards that are consistent with international principles. Industry associations, in particular the Confederation of Indian Industries (“CII”), have spearheaded a move to bring corporate governance issues to the attention of Indian companies, with the introduction of legislative changes mandating how Indian companies implement effective corporate governance mechanisms. was also connected. The legal framework for corporate governance is primarily covered by the Companies Act of India, 1956 (the “Companies Act”) and regulations/guidelines issued by the securities market regulator of India, the Securities and Exchange Board of India (“SEBI”). It has been. India. The Company Law is administered by the Ministry of Enterprise (“MCA”) and the provisions of the Company Law are enforced by the Company Law Commission. Regulatory bodies such as the Reserve Bank of India (“RBI”) and the Insurance Regulatory and Development Authority (“IRDA”) also establish corporate governance guidelines that apply to banks and insurance companies respectively.

SEBI has established two committees to make recommendations on corporate governance in India, the Kumar Mangalam Birla Committee (reporting in 2000) and the Narayana Murthy Committee (reporting in 2003). These committees have made various recommendations regarding the composition of the board of directors (“board”) of listed companies, board procedures, establishment of audit committees, disclosure of relevant information to shareholders, etc.

However, SEBI lists minimum notices or clauses specifically related to corporate governance whistleblowing. SEBI (LODR) requirements of 2015 include establishing a vigilance mechanism called the whistleblower policy. It contains similar requirements for:

A) Regulation 4(2)(d)(iv) of SEBI (LODR) 2015 stipulates that listed companies develop effective whistleblowing mechanisms. H. A whistleblower policy that allows stakeholders, including individual employees and their representatives, to freely raise concerns about illegal or unethical practices.

- B) The Audit Committee reviews the functioning of the whistleblowing mechanism.
- C) Listed companies publish details of the establishment of oversight mechanisms/whistleblower policies on a functioning website.
- D) The company's corporate governance report must include reminder her mechanism establishment details, whistleblower policy, and confirmation that no employee has been denied access to the audit committee.

More recently, due to increased pressure to address data protection laws, the Board has re-enacted serious policies, including a whistleblowing policy framework. The Securities and Exchange Board of India (“SEBI”) requires listed companies to adopt incentive-based whistleblowing policies that reward employees for reporting insider trading within the company. SEBI recently increased this financial incentive to 1 billion rupees, with the aim of empowering whistleblowers and strengthening their resolve against insider trading. Recently, Sebi has filed a complaint with market participants on proposals requiring brokerage firms and their management to be held accountable for the detection/prevention of such fraud or flag abuse by implementing robust monitoring and control systems. issued a written agreement seeking the opinions of Ensure proper escalation and reporting mechanisms. The list of probable instances / indicators of fraud or market abuse which the broker’s system should be equipped to monitor, at a minimum, are as follows:

- a) Creation of misleading appearance of trading,
- b) Price manipulation,
- c) Front running,
- d) Insider trading,
- e) Mis-selling,
- f) Unauthorised trading, including facilitation of ‘mule’ accounts that act as a front for unauthorised trading
- g) Pump and dump,
- h) Spoofing,
- disproportionate trading activity vis-à-vis reported income/net worth, Frequent changes in KYC submitted by clients.

Management involved in such conduct must be held accountable for violations and negligence in implementing appropriate oversight and internal control systems.

Additionally, the Board suggests that brokers should have appropriate escalation and reporting mechanisms in place. Brokers should provide sufficient information, outlining procedures such as the availability of whistleblowing channels, procedures for reporting concerns about fraud, suspected unfair or unethical practices, violations of regulatory or legal requirements, and governance weaknesses. must have a documented policy in

Brokers have well-documented procedures that address concerns regarding the availability of whistleblower channels, suspected misconduct, unfair or unethical practices, violations of regulatory or legal requirements, weak governance, etc. Create, implement, and maintain a well-designed policy. Employees who are not afraid of punishment or ill-treatment to ensure adequate protection for whistleblowers and procedures for handling whistleblower complaints.

3.4.2 Companies Act 2013

The Companies Act 2013 deals with the formation, regulation, liability and liquidation of companies. This was introduced to replace the predecessor law so that the law better corresponds to the current corporate scenario. In addition, the law also aims to promote economic growth and development by simplifying the process of establishing and maintaining organizations.

To this end, many of the rules and regulations referred to in the Companies Act 1965 have been revised and modernized. As a result, the Companies Act 2013 consists of only 29 chapters and 470 sections, whereas the Companies Act 1956 had 658 sections and 7 timetables. The provisions of Chapter 14 (Inspection, Investigation and Investigation), Chapter 16 (Prevention of Repression and Mismanagement), and Chapter 29 (Miscellaneous) address the possibility of internal misconduct being discovered and brought to light. It contains simple provisions for certain situations.

Section 177 of the Companies Act 2013, when read in conjunction with the regulations drawn up thereunder, requires the following companies to set up vigilance mechanisms within their premises:

- Listed companies;
- Companies that accept deposits from the public. and
- Companies from which he has borrowed over 500 crores from banks and public financial institutions.

This is not a mandatory requirement under Section 49 of the Listing Agreement. The Company may have mechanisms in place for employees to report concerns about unethical conduct, actual or suspected fraud, or violations of the Company's Code of Conduct or Ethics Policy to management. It provides safeguards against employee harassment using mechanisms and, in exceptional cases, direct contact with the Chair of the Audit Committee. Once the mechanism is in place, its existence can be properly communicated within the organization.

In addition to previous announcements regarding the introduction of 56 (56) new forms under the Companies Act, 2013 (the “Law”), the Business Affairs Authority (“MCA”) has issued 12 (12) notices introducing various changes. has been issued. Rules, rules applicable to law, and replacements and omissions of parts of old forms under the rules. Changes may be made to the company form submission process and the information required on that form, electronic articles of incorporation (“e-MOA”) and electronic articles of incorporation (“e-AOA”) attachments, additional documents and/or declarations attached to forms, etc. None of the changes address the inclusion of whistleblowing system provisions within existing or new entities.

3.4.3 DPE (Department of Public Enterprise) Guidelines on Whistleblowing for SPSEs

The Department of Public Enterprises (DPE) of the Ministry of Heavy Industry and Public Enterprises has set up a Board of Corporate Secretaries of selected CPSEs to propose changes to OPE policies related to boards of directors and corporate governance. The department has published the format required to rate CPSEs based on their compliance with corporate governance guidance. The Commission proposed changes to the format for rating CPSEs to bring them in line with the provisions of the Companies Act 2013. The revised format has been approved by the department for implementation starting in 2018-2019. Chapter 4 (Audit Committees) of the 2010 CPSE Corporate Governance Guidelines provides for verification of

compliance and the functioning of whistleblowing mechanisms. It is not yet clear if this happened.

3.5 Whistleblowing in China

It is a widespread myth that China has no whistleblowing reporting policy. As shown in 1992, political and social unrest followed the Shenzhen stock scandal. Farmers also recently protested for heavy fines for the families of those accused. Whistleblowing policy in China is a means of human expression of frustration, dissatisfaction or opposition to ongoing government policies.

They provide an alternative to violent protest. Compared to the long history of whistleblower protection in the United States, whistleblower protection remains underdeveloped in China, but it is there and getting stronger. In recent years, the Chinese government has emphasized many times that listed companies need an internal reporting procedures. In 2019 in September, the Council of State presented its opinion: a leading consulting company during the tempering and standardization process. Subsequent agreements (indicative opinions) which require both national government ministries and provincial governments to establish whistleblower protection systems in 2020 In May, the Chinese government issued a civil code People's Republic of China (Civil Code), in which organizations and companies to take care to prevent sexual harassment in the workplace indirectly investigate complaints of sexual misconduct by employees encourage reporting.

Currently, China has specific regulations designed to encourage and reward reporting. in 2021 July. Ministry of China of Finance (MOF) and State Market Regulation Administration (SAMR). have issued rewards as temporary measures for reporting the violations of market discipline; this entered into force in 2021 December. The measures provide that the informant will receive a cash reward of up to RMB 1 million (approx.

157,000), subject to certain conditions. These conditions are as follows as follows:

1. the whistleblower report must be related to a serious violation laws (e.g., crimes with heavy penalties, e.g., suspension/discontinuation, removal/cancellation of production and operation license and prosecution),
2. SAMR does not yet know notification of content; and
3. whistleblower reports are reasonable after the investigation is completed and the cases are closed.

The instruments offer relatively low thresholds qualify as an informant. In general, the informant must be natural person, not a legal entity. In order to receive the prize, the informant nor can he be a government official, a professional detective in the pay of someone parties, the infringer or the owner of the intellectual property directly affected by any misconduct affecting such intellectuals characteristic. These tools also discourage fraudulent reporting. For example, The Chinese government may revoke the award if it finds that the informant falsified material or concealed material facts. In severe cases the informant may also be prosecuted.

China also has a system in place to protect whistle-blowers. Employers who retaliate against whistle-blowers may be subject to administrative and criminal sanctions. The whistle-blower is entitled to reinstatement (with additional payment) or to a severance payment that is double her statutory severance pay that an employee could receive if the employee was legally terminated. may also have Advanced protections against whistleblowers in the People's Republic of China include: The protection applies to any natural or legal person submitting a report or complaint.

Reports or complaints may relate to violations of general labour or social security laws, including but not limited to issues related to:

- Establishment of internal health and safety rules and systems by employers
- Processing employment contracts
- Prohibition of child labour
- Providing special occupational health and safety protections for employees compliance with working hours, break times, and holidays, compensation payments and compliance with minimum wage standards.
- Participation in the social security system and payment of necessary premiums.
- Complaints to the Employment Agency of violations that may affect the employee's rights and interests must be made in writing.

If an employee finds it difficult to file a written complaint, it may be submitted verbally and a written statement prepared by the department signed. Depending on the nature of the complaint, the Employment Office may notify the complainant that it may be more appropriate to resolve the matter through labour arbitration or courts. Otherwise, there are no specific procedures directing how other individuals or entities may submit reports. This can typically be done in person, by email, or by phone. Complaints and/or reports may only be made within two (2) years from the occurrence of the violation in question. Governments have the discretion to involve whistleblowers who provide truthful reports and material leads or evidence to investigate serious violations of the law Monetary rewards generally fall within the limits set by relevant laws or a percentage (with or without caps) of penalties imposed. In the case of labour law violations, remuneration does not matter. In some cities, local regulations may provide further guidance on available reward amounts. For example, in Beijing, compensation for reporting social security law violations generally ranges from RMB 100 to RMB 5,000 However, employees who report violations of social security laws that affect their own rights and interests are not eligible for rulings under Beijing local regulations.

If you violate specific laws such as food or food Drug Safety Law, incentives 1-6% of product price or fines, and The maximum incentive can reach 500,000 RMB. For employees who report Crimes committed by public officials in violation of anti-corruption laws. Bribe, reward is RMB 500,000 or more China's Supreme People's Procuratorat

The employment agency is obliged to keep this detail. Keep reports and complaints confidential. Employer retaliates. The local employment security office has authority over whistleblowers. Employers correct their behaviour. However, there are no guidelines in Chinese law. This constitutes criminal retaliation. it is impossible. Individuals agree (in advance) to report or not to report. Complain to the Labour Department. A contractual clause to this effect shall be: empty. The Employment Service has the authority to request corrections from the employer. act of revenge.

Employers can unilaterally terminate the employment relationship. One of the prescribed legal bases. employees. Whistleblowing (obviously) does not fall under what is allowed. found. No obligations for foreigners in principle. Investment firms have less than basic whistleblowing policies. Company internal control regulations (basic regulations). Listed company. China must have a whistleblowing policy (protect whistleblowers) and a whistleblowing hotline. Large/medium size businesses that are not listed are also encouraged to follow the basic rules. Even if you don't implement a whistleblowing policy and hotline. It's required by law for most employers, but you may still want to consider implement them in a way that encourages employees to raise concerns. Get the company's attention before you are approached from the outside. In addition to the ability to submit a report or complaint about suspected violations of labour or social security laws, there are also whistleblowing regulations to encourage this.

3.6 Whistleblowing in South Korea

Public sector whistle blowers. Anti-Corruption Law Passed by South Korean Government 2001. The Whistle blower Protection Act was passed in 2011, Enhanced protection and reward system. not yet a whistleblower

These laws provide immunity, but it's an easy task. Whistle blowers and even financial rewards Chang et al (2017) Methodology Based on Central's survey of 5,706 people, various factors influence willingness to report. government official. attitude, information, peer and organizational support, and safety from retaliation. Various demographic factors as controls Includes marital status, tenure, responsibilities, and type of work. All independent variables significantly affect willingness to report. Positive, according to the result of ordinal stochastic regression analysis. However, if it is perceived as protection from retaliation, it has the least impact and And organizational and peer support had the greatest impact. this is, Future governments must make great efforts to develop legislation Effective safeguards by promoting a supportive work environment with colleagues and larger organizations Reporting misconduct can pose an ethical dilemma individuals, organizations and societies. Use of survey data collected by Performance Systems Preservation Commission with 36,926 federal members The workforce spans 24 shifts. (2014) Logistics Results show that whistleblowing is not common in most federal agencies. However, the likelihood is positively correlated with work based on norms and emotions Motivation negatively correlated with many important factors Indicators of organizational culture such as respect and openness and goodwill joint vision fair treatment, flexibility in the workplace, and trust in managers This is when creating and maintaining Policies to promote ethical behaviour and responsible public service It is important for the federal government to consider both essential Personal motivation and organizational culture and leadership In South Korea, the National Tax Service maintains her two premiums. Number of cases increased since 2012 Years and whistle-blowers were awarded \$44 million dollars.

3.7 Whistleblowing in USA

Whistleblowing laws in the United States are comprehensive and very strict in nature. The United States has various laws, including provisions regarding whistleblowers. All of these are intended to provide guidance and protection for whistleblowers to come forward and report fraud cases as mandated by Indian law has some of the strongest features when it comes to whistleblower laws around the world.

1. Protection of Whistleblowers against Retaliation

Occupational Safety and Health Act, Taxpayer First Act, FDA Food Safety Modernization Act, Consumer Financial Protection Act, Seaman's Protection Act, Affordable Care Act, Consumer Product Safety Improvement Act, National Transit Systems Security Act, Federal Railroad Safety Act, Pipeline Safety Improvement Act, Sarbanes-Oxley Act, Energy Reorganization Act, Comprehensive Environmental Response, Compensation and Liability Act, Clean Air Act, Solid Waste Disposal Act and Toxic Substances Control Act among others, protect employees for reporting violations of various workplace safety and health, airline, commercial motor carrier, consumer product, environmental, financial reform, food safety, health insurance reform, motor vehicle safety, nuclear, pipeline, public transportation agency, railroad, maritime, securities, tax, antitrust, and anti-money laundering laws and for engaging in other related protected activities. Under the law, punishment occurs when a company (through a manager, supervisor, or administrator) fires an employee or takes any other type of adverse action against an employee for engaging in protected activity. A detrimental action is any action which would deter a reasonable employee from advancing a concern about a possible violation or engaging in other related protected activity. A conflicting action can be as indirect as discounting employees from critical meetings. An employee can file a whistleblower complaint under the Occupational Safety and Health Act or any of the other applicable acts. Unlike India, the person appointed to investigate the allegations is a neutral party and is not related to either the plaintiff or the respondent. The agent will investigate the crime, review the evidence, and provide their findings and information on remedial actions, if any. The parties also have the right to challenge the findings and appeal to an administrative judge.

India in comparison: By law, the authority that can deal with any abuse complaint is generally a high-ranking official in the hierarchy. As a result, informants are unlikely to claim retaliation or receive any protection.

2. Protection of Identity of the Whistleblower

Although the degree of anonymity granted to whistleblowers varies due to applicable state and federal laws, most laws in the United States allow for the anonymity of whistle blowers' complaints. The whistleblower is allowed to present his or her complaint through an attorney, who will submit all relevant documents and evidence provided by the whistleblower to the competent authority for investigation, and at all times keep conceal the identity of the complainant.

The False Complaints Act allows a whistle-blower's identity to remain anonymous in the early stages of an investigation while the government investigates. The IRS treats all information as confidential with strict rules about who can handle the information. The Motor Vehicle Safety Act allows for the filing of confidentiality requests.

India in comparison: The law does not allow anonymous complaints to be filed, and anonymous complaints received will not be investigated.

3. Independent Reporting Channel

All whistleblower complaints must be referred to an independent adjudication body for investigation. There are separate offices established under different laws with neutral investigators responsible for investigating any complaints sent to them by whistleblowers. They are specifically designed to receive and investigate complaints from whistleblowers.

India in comparison: According to the provisions of law, all complaints of whistleblowers must be sent to the competent authority as prescribed by law. The authority has different jurisdiction over the complainant. However, the statutory authority is usually a senior official in the same rank as the person complained against. This negates the neutrality of the survey and the conclusions are generally misleading.

4. Rewards Mechanism

Various laws in the United States provide for different reward schemes payable to whistleblowers whose claims are justified. The underlying mechanism is unique in that it looks at how much money a whistleblower has helped save or recoup to the authorities by filing such a complaint, and then rewards the whistleblower with a percentage of the money. of that amount (usually between 10 and 30% according to different laws). The False Claims Act requires payment of 15-30% of government fines collected if they help prosecute fraud related to government contracts and other government programs. The Dodd-Frank Act allows for the payment of 10% to 30% of fines collected if they help prosecute securities and commodity fraud. The IRS whistleblower law requires payment of 15-30% of fines collected if they assist in prosecuting tax evasion. No wonder this bonus is not limited to any number. This leads to huge pay-outs given to whistleblowers. The top prize is \$104 million for Bradley Birkenfeld, an international banker who exposed US taxpayers' use of undeclared Swiss bank accounts to avoid paying taxes. to the IRS. Following his revelation, the treaty between the United States and Switzerland was amended to reveal the names of Americans with foreign bank accounts.

India in comparison: The law does not provide for any reward to be given to whistleblowers after a successful investigation of their allegations. However, the Securities and Exchange Commission of India 2015 Regulation (Prohibition of Insider Trading) provides for the payment of rewards, at their sole discretion, where rewards are awarded at a penalty rate of 10 %. However, this bonus is limited to Rs. 10 cores.

5. Penalties for False Information

With a generous reward system common in the United States, the penalties for misinformation are equally heavy. The Wrongful Complaints Act provides for a \$23,331 fine for each separate violation of the law plus three times the number of damages incurred by the government. A single phishing scheme can involve thousands of such breaches.

India in comparison: The law provides for a prison term of up to two years and a fine of up to thirty thousand rupees.

The characteristics marked above have been adopted by the United States make sure to get the whistle-blower's real complaints, that motivates people to complain if they observe cheating at the same time, punishing them if their complaints are malicious also has power to repeat retaliation to protect whistleblowers and affiliates

On the other hand, whistleblowers can also remain anonymous. India must change its Whistleblower Protection Act, 2014 while keeping these characteristics in mind if you want a whistleblower to come see you, or forward a complaint of misconduct. With such measures, the law will never succeed in attracting whistleblowers, or reporting fraud at different levels, protecting whistleblowers with evidence and implementing, as well as other research in other countries of the world the United States of the United States, state and national resources, foundations, non-profit organizations, state and college whistleblower protection laws.

A medium-term theory of whistleblowing that can explain the methods and reasons for various whistleblowing Factors that may influence an individual's whistleblowing intentions are tested. Cost-benefit analysis by Keil et al (2010) They suggest that people evaluate Overall perceived benefit-cost gap and As a result, the whistleblowing factor and Whistleblowing intent. they rely on social information processing perspective.

One of the most sophisticated safeguards The whistleblower rate is still unquestionably public interest disclosure, Passed in the UK in 1998 and revised in 2013, this law applies to the public and private sector as well. It includes detailed rules about what. To whom and how can the whistleblower report belong to the law also protects whistleblowers from false dismissal and other forms of dismissal. Another very strict law is the whistleblower law in Japan. The Protection Act 2004 resembles the UK prototype in many ways, but it goes beyond that in some respects (e.g., allocating the burden of proof). Malta has also created a high level of protection by applying protection. In 2013, the Whistleblower Act was enacted. This law governs public and private services. However, since the law is new, my experience is limited. Since then, Korea has enacted the Law to Protect the Press in the Public Interest 2011 (a separate law applicable to the public sector has been in effect since 2008), similar to British law in many respects. The same is true of British law.

3.8 Whistleblowing in UK

In the UK, the Public Interest Disclosure Act 1998 applies. It's an important law that protects people who whistle on the internet. public interest. An example of a situation covered is finance Fraud, Crime, Health and Safety Risks, Non-Compliance It entails legal obligations, misjudgement and environmental destruction. Workers who make protected disclosures can claim employment Court if abused or fired. Consent to Disclosure If protected, must meet public interest requirements, Employees must follow procedures prescribed by law. Disclosure It is usually addressed to the appropriate external agency. for example, High probability of health and safety issues for health and safety officers Protected. Disclosure to the media is protected only in certain cases For example, only in the absence of mandatory regulators or less public Disclosure did not find a reasonable answer. Under PIDA, 'Protected Disclosure' May Apply to Employers for Abusive Dismissal Fire her for disclosure You are also protected from other negative things Consequences such as denial of promotion, exclusion from work or facilities PIDA also applies to independent contractors or temporary workers who can apply. allegations of abuse. In theory, the law protects them from harassment However, hostile treatment of whistleblowers is prevalent in the UK. Unfortunately, this means that despite knowing about injuries, many remain silent. Recruiters in the independent Speak Up Policy should be supported at the top. Organized and effectively promoted to employee ranks. It must be clear to educate all employees on what to do if they experience workplace misconduct, to encourage individuals to notify the appropriate people organized in action. Both employers and employees Whistleblowing scenarios and developing and promoting clear and robust policies By raising a concern, you can minimize your risk.

The purpose of the new bill is different from the previous one Act, Public Disclosure Act of 1998 (PIDA) both benchmarks

UK and internationally, PIDA is focused on protecting the rights to: I am a workplace whistleblower, but there is no legal definition of a whistleblower Or completely protect against other forms of retaliation of Developments outside the UK and the EU Whistleblower Protection Directive Make some changes and improvements to PIDA, but UK whistleblowing According to Robinson, Bill's goal is to take this further.

First, the bill is based on standards set by Congress PIDA strengthens legal protections for victims, Dismissal. Second, it will improve access to judicial services, etc. Financial and community support will be provided separately for suggesting whistleblowers. Advice and support from the newly created Whistleblowing Office throughout the reporting process Finally, establish a framework for what you want. Worker protection and incentives for companies to speak up culture. The bill's dynamics are changing Perspectives on the whistleblower itself. According to Hall, dedicated employees We pay attention to and invest in positive changes in the workplace but unless The 'whistleblower' label stops being stigmatized and works as one Historical trends in behaviour against whistleblowers Prevent someone from speaking.

Significant issues identified since PIDA implementation Legislation is the nature of labour courts, historically poor Whistleblower results. many people fight for their jobs instead of the reported issue. should be considered a service to Organizing often becomes a personal conflict that requires enormous mental effort psychological burden on journalists. 2020 APPG report found only 4% of whistleblowing cases.

A court hearing into the alleged employer retaliation was successful. This whistle-blower's lack of success highlights the need for a more robust approach Laws and better processes about what happens (and what shouldn't happen) after the whistle is blown.

3.9 Whistleblowing in other developing countries

Given their unique culture, history, Socio-political systems, developing countries may face increasing challenges. These common dilemmas when dealing with whistleblowers and whistleblowers Protection in administration. For example, private interest vs. public interest. Blurred in developing countries therefore, often not a common practice for officials and politicians. Consciously localize or define conflicts of interest in legally reasonable terms. Supporting whistleblowing and anti-corruption approaches (De Maria 2005 Uys, 2008). This is especially true of corruption cases.

Another important point is that during development many political frameworks including state, anti-corruption and whistleblowers, protection policies are primarily internationally advocated terms of aid. A development organization or interest group with little regard for the wider vision of governance background. Developing world science is strongly linked to these neoliberal policies. A framework for implementation errors, including whistleblowing protection. More specifically, this grant challenge the popular belief that disclosure is somehow in the public interest phenomena without culture, or at least those repressed by culture, rules and customs separate from local history and customs. Whistleblowing laws devised in the West will fail [for example] in Africa.

According to a whistleblower.org report (2017), only 31 countries have definite laws or customs to conserve whistleblowers. Eight competitors from developing regions such as India, Ghana, Bangladesh and the South participated. Africa, Uganda, Liberia, Zambia, Mozambique is also among most countries on this list.

They came from Eastern Europe such as Norway, Ireland, England, Holland and Belgium. Other representatives of the Western and Northern European regions of Australia, New Zealand. The United States and Canada represent mainland and northern Australia, the United States, Jamaica, Japan, Malaysia and South Korea. It was also represented in other regions, such as the Caribbean and Asia. In total,

Whistleblower protection is still available in fewer countries in the world
 Whistleblowing is an important political tool against ongoing corruption
 public accountability, transparency and
 administrative ethics.

Countries also vary as to who can qualify for public or official status
 private sector whistleblower; Some countries only allow civil servants
 Qualify as a public sector whistleblower while in countries such as Mexico, Portugal and
 Norway, a former employee, contractor, or
 suppliers may qualify as public sector whistleblowers. Historically, there have been other
 laws to protect the public
 Laws that protect sector workers, but both public and private workers.
 It's becoming more and more common. Early Whistleblower protection laws in many
 countries as part of existing law but employed whistleblowers
 Protection laws are also becoming increasingly popular.

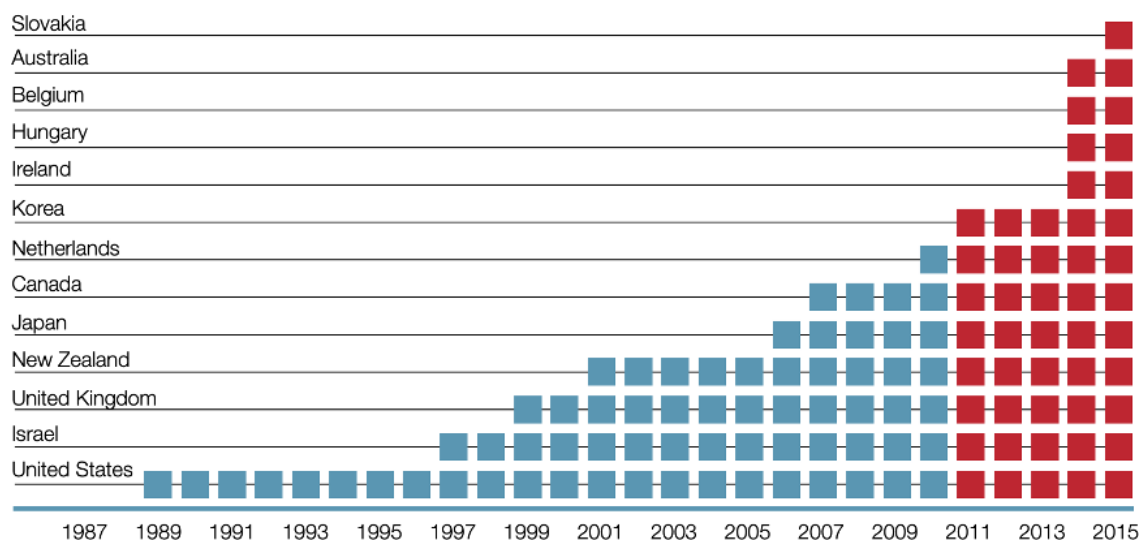


Figure 2: OECD (2016) Committing to Effective Whistleblower Protection

Source: OECD.org

The figure shows the adoption of dedicated whistleblowers laws before and after the 2009 adoption of OECD Anti-Bribery Recommendation on public and private whistleblowers.

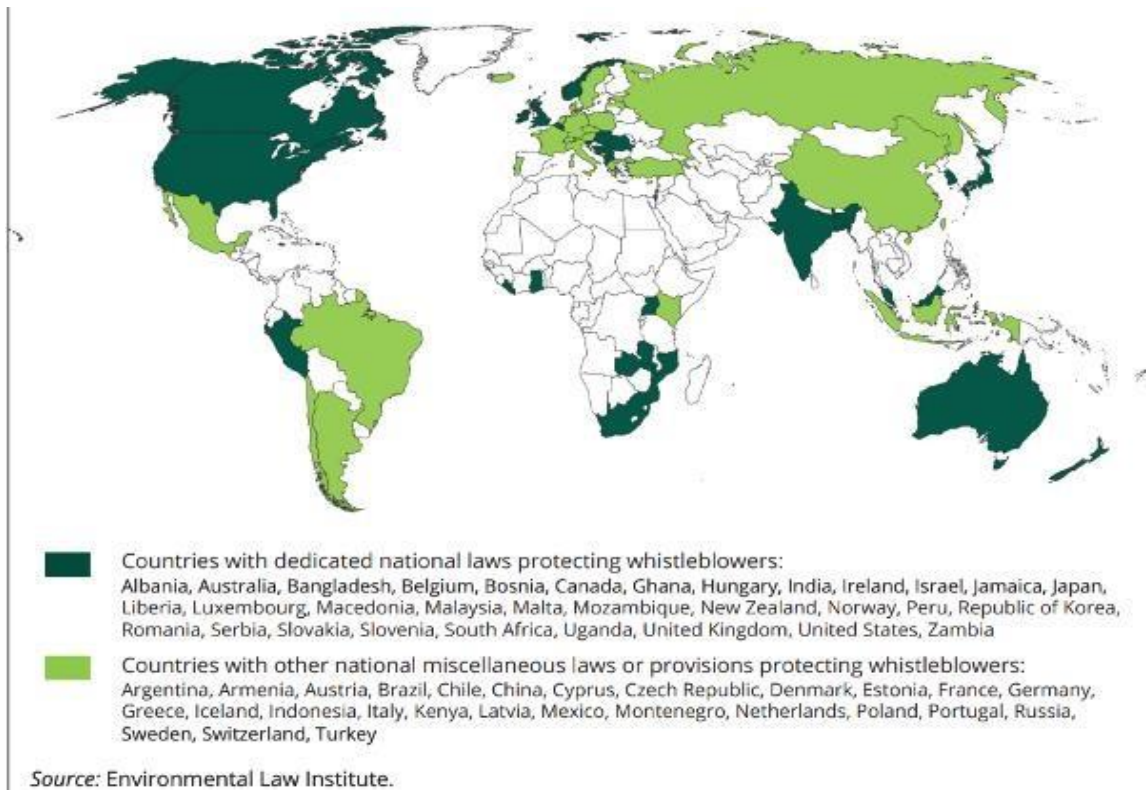


Figure 3: Environmental Law Institute (2019)

Source: Environmental Rule of Law: First Global Report

The Canadian Revenue Association in 2014 introduced a rewards program for whistleblowers reporting tax evasion. following year introduction of legislation, previously unreported offshore income and Wealth doubled in 2015, Ontario became the first Canadian province introduces whistleblower compensation law Report securities fraud Law to whistleblower Report securities fraud to Ontario Securities A commission that takes 5% to 15% of the total amount Sanctions. As of 2020, the program received more Over 200 picks and his three recent awards totalled \$7.5 million. The Ghana Whistleblower Act is the first

Introduce whistleblower rewards in Africa Ghana in 2020 introduced a new incentive for Whistleblowers, lead to more reports Whistleblower. But Ghana's whistleblowing program is also undermining Retaliation against whistleblowers.

Special law now applies in Austria Belgium, Canada, France, Germany, Italy, Malta, Romania, Singapore, Slovenia and the United States. Different scope of whistleblower protection Jurisdiction. Many countries have special protections for whistleblowers. Public Service Only Law. These include Italy, Holland, Romania and basically Belgium and Canada However, local laws apply in Belgium (Flanders) and Canada (Manitoba) also cover the private sector. Some countries do not draw a line between citizens and citizens. However, it only protects whistleblowers in certain circumstances. France is a good example of this approach. 1161 Code du Travail Code) protects whistling employees. The law does not distinguish of workers employed in the private or public sector since 2013. French law also covers whistleblowing within the framework of protection under Public Conflict Environment and Reporting interest. Austria and Germany have similar laws protected by Austria public servants and lawbreakers. Environment (Environmental Information Act). Germany protects whistleblowers in public affairs (e.g., Section 67 (2) No. 3 Federal Civil Service Law) Reporting Violations and Employment security standards. (Public Order Law), Public Health Whistleblower Protection Act.

Whistleblowing is regulated in parts of Europe. Data protection laws (e.g., Czech Republic, Finland, France, Germany, Italy) These statutes usually The right of suspects to obtain information about sources in relation to the whistle-blower's interest in them and their identity Confidential. Regulations of this kind are known, for example, in the Czech Republic. Republic, Finland, France, Germany, Italy. there must be more EU member states and their data protection laws Based on the data protection directives of the 36 EU countries,

According to Article 288(3) of the Convention, Member States must also abide by functions of the European Union (EU) the same applies Anti-Discrimination Law in the EU According to the reporter, some Member States protect whistleblowers who report discrimination. National anti-discrimination laws (France, UK, etc.). this kind of rule Since all member states must prevail, Implementing EU Directives on Non-Discrimination. policy allows people Complaining to an employer about discrimination. Girlfriend Employers are prohibited from subsequently engaging in any form of retaliation. Complaints against the complainant or those who support him. This mechanism can easily be qualified as a special type of whistleblower. Protection in the field of anti-discrimination law. in the field of Prevent money laundering, protect health and safety at work and the environment, there are also EU directives that require certain people to whistle.

However, in some countries they are whistleblowers. It is primarily protected by administrative procedures For example, not Brazil Although there are specific whistleblower protection laws in place, Employees can report to the Labour Prosecutor who protects employees Action can be taken against employers in the form of fines or penalties Complain. In France, Commission National de l'Informatique et des Libertés (CNIL) - National Data Protection Authority - has several publications. Administrative decision on whistleblowing This action was triggered by Requirements of Section 301(4) of the U.S. Sarbanes-Oxley Act Subsidiaries of US public companies must allow anonymization Whistleblowing by employees CNIL decided anonymously Whistleblowing is only allowed for certain violations of law Many other conditions must be met to ensure that such a system works Data protection ready. This perspective is at least Principles endorsed by the Cour de cassation (Supreme Court) of France. In these French procedures, data protection laws found ambiguous But it is a means, intended to protect whistleblowers On the one hand, the CNIL also had to take into account legitimate interests.

of the accused. Although it managed to find a balance that he accepted de Cour de cassation, the result is very problematic subsidiaries of companies subject to the Sarbanes-Oxley Act In Italy, the situation is very similar The same can be true for others EU member states as a joint data protection working group In the working document released, the authorities took a similar position to that of the CNIL in 2006.

Supervisors should be encouraged to consult the reports identify risks in a timely manner, prevent and improve reputational damage employee confidence.

Despite the great discomfort of the historical administrative culture the term reporting means not reporting business problems and there may be issues that make employees feel insecure Talk about it. Also, whether or not the organization and employees want to change will choose employers who can meet their ethical expectations Transparency becomes an attribute that employees actively look for when looking for a job. Organizations with leadership teams that are slow to change will find themselves in trouble loss of top talent.

It is clear that the legislation emphasizes information, as only these mechanisms or systems can do so respond to employee requests or reports. However, this is information is not firmly established in India. Those who come forward to expose the suspects cases of fraud or abuse play a very important role in designing systems that can be overcome it requires fear and justice India is a place with democracy but dark and dark a dense bureaucratic web prevents real victims from getting justice Those who try to resist the evil system are tortured and persecuted by the upper echelons of the system.

An example of such an incident is The 2003 assassination of Satyendra Dubey, an engineer accused of fighting corruption. highway project and conversation as a perfect example of a difficult situation

informants in India. Another example of the absence of an informant protection is the case of Indian Oil Corporation's Manjunath Shanmugam worker who was brutally murdered for stopping an oil spill in Uttar Pradesh. It's really a shame that even after so many years and after a series of scandals, the national government failed to implement effective and specific disclosure rules. Instead, political scandals affecting hundreds of lives and socio-economic and legal structures of India are released with the help of these acts. In addition, the court cannot apply or enforce government to enact such laws or establish organizations to enforce them actions that take advantage of loopholes in India's scrutinized legal system, therefore, there is nothing the executive branch can do to repeal those laws.

The bill essentially defines disclosure as any allegation of criminal activity, corruption or wilful abuse of power that could result in the bankruptcy of any government official or official. Another reason for the backlog is that there are no penalties for any officer who may interfere with the investigation of a complaint or protection of witnesses during investigations and trials, even though the Law Commission has laid down guidelines for the protection of such identities.

SEBI and 2013 The Companies Act has introduced effective reporting mechanisms to deal with the growing number of corporate frauds and scandals. Due diligence is enshrined in the Companies Act and Section 49 of the SEBI listing agreement includes it as an optional provision for a grievance mechanism. and uncertainty remains. The lack of comprehensive legislation explains all the uncertainties in the development of grievance mechanisms, which are an important path to effective corporate governance organizational misbehaviour, if left unchecked, can tarnish the brand and cost the company dearly. Adequate whistleblowing legislation should reinforce this and support a culture of openness, engagement and honesty. The most important thing about a good whistleblower policy is that it contains all the anonymous information that whistleblowers feel safe with. Second, the purpose of whistleblowing is to eliminate unethical behaviour that harms the economy and morale without swallowing the bitter pill of an additional burdensome reporting burden. Finally, it should be noted that reporting policies should be based on the desire to treat employees fairly. Starting two ways of communicating can not only smooth the communication channels, but also dispel doubts and thus instil trust. India has lost so many lives in national scandals over

the past two decades that companies and governments must take precautions to avoid duping the common man. Whistleblower investigations, final intentions and actions, protection provisions are lacking here in India. Indeed, the lack of legislation and institutional capacity building makes it difficult to identify and further investigate an external complaint. Few papers (such as those listed here) address serious issues with strong theoretical and statistical rigor. With the growing focus on digital surveillance and security, financial crimes using cryptocurrencies, and changing global economic phenomena, there is a need for research that highlights weaknesses and gaps in whistleblower protection and provision legislation, and subsequently corporate governance.

3.10 Conclusion

All in all, it is inevitable to say that corporations are a fundamental element of the world we live in, whether public or private, and so is their effective functioning. However, unlisted, private companies presently operate in a vacuum in relation to effective whistle-blowing policies. Significant reliance on self-initiative prevents the prevalence of acceptable and general practices, as companies subjectively implement frameworks for the conservation and aid of whistle-blowing framework within the organization. The uneven platform of powers in audit committees, in both public and private networks, majorly comprising of internal members, discourages employees from stepping ahead and reporting unethical, illegal and irregular activities. In addition to the board of directors ensuring the formation of effective and independent vigil mechanisms in unlisted companies, robust legislation with provisions such as those provided in the Act in India are crucial to be implemented in India, in order to ensure that when it comes to unlisted and private companies, the protection of whistleblowers and the manner in such complaints are dealt with does not remain subjective at the discretion of the management.

In order to become on equal footing with countries that have well developed systems and infrastructure, India needs to pick up pace, regulate its priorities and implement the Whistleblowing Act. This is a major stepping stone as there would be inevitable issues once the Act is passed. But this will strengthen the internal infrastructure of both private and public companies to a great extent. Attention needs to be placed on a mutually conducive legislation

which not establish a transparent whistleblowing regime in the public and private spheres for the benefit of employees, but also for the company to protect itself from potential damage to their reputation and business activities owing frequent occurrence of such wrong, and fraudulent activities.

CHAPTER-4

ANALYSIS AND FINDINGS

4.1 Introduction

The purpose of the study is to identify determinants of whistleblowing and explore how they are related. We conduct a large study to address the question based on empirical evidence. Several factors, including personal costs, public service motivation (PSM), education on whistleblowing, organizational support, and organizational protection, are inquired. In examining the relationships among the variables, this research explores the mediating role of the perceived personal costs that are assumed to be affected by organizational support and protection. That is, while exploring the major determinants of whistleblowing intention, this research aims to demonstrate how individual and situational factors are related in the process of determining whistleblowing intention. This research investigates factors that influence CPSEs employees' whistleblowing intention by conducting structural equation model (SEM) analysis. Structural equation modeling (SEM) is a multivariate analysis method for exploring relations between latent constructs and measured variables. As a theory-guided approach, SEM estimates directional pathways in complex models based on longitudinal or cross-sectional data where randomized control trials would either be unethical or cost prohibitive.

4.2 Research Framework

The following figure presents the framework of this research. According to the classification of whistleblowing determinants reviewed in the chapter-1, this research deals with both individual and situational factors. As illustrated in the Figure, personal costs and PSM are individual factors, whereas the other three variables—education on whistleblowing, organizational support, and organizational protection—are situational factors. In the chapter-1, we provide the detailed explanation of each component as well as the relationships among them.

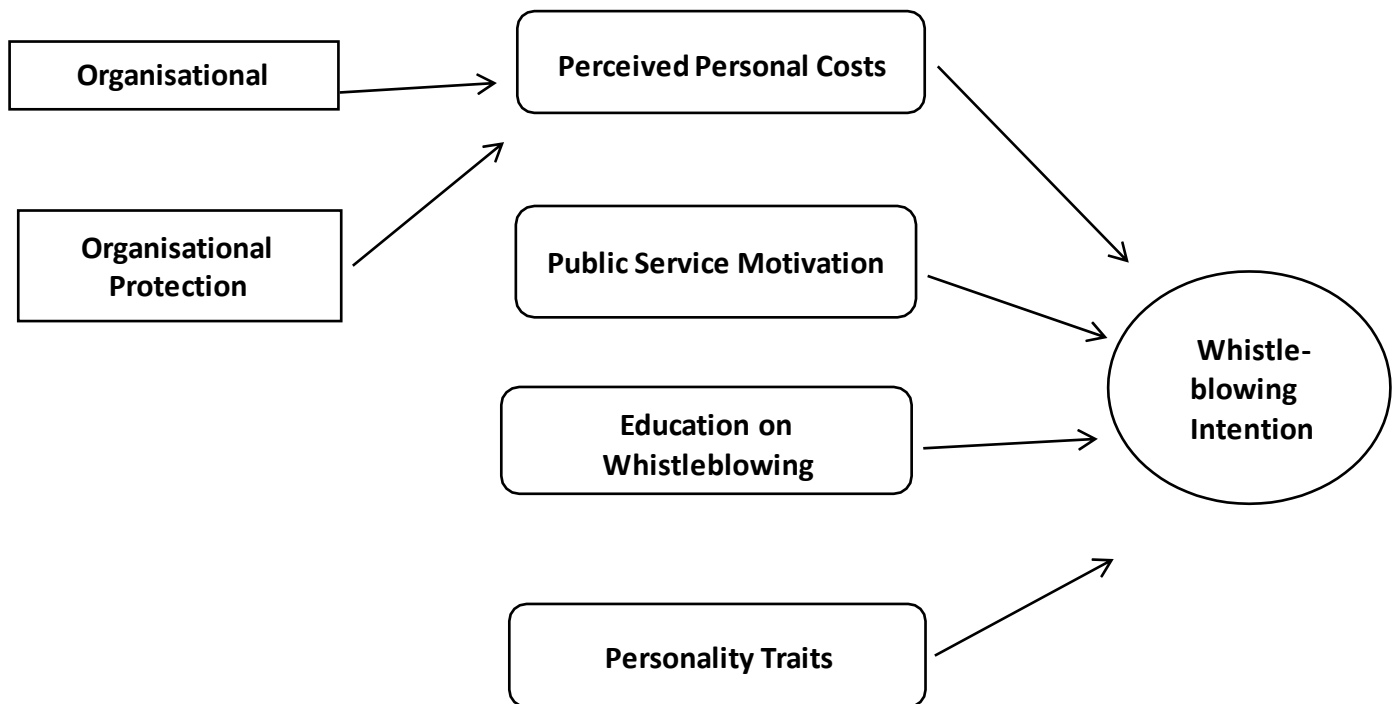


Figure: Research Framework (as used above)

4.3 Analytic Method

As an analytic method, SEM (structured equation model) has been used to explore multiple causal relationships which are the current case. It provides several model-fit indices, by which one can evaluate whether the given model is supported by empirical data and also explicitly incorporates measurement errors in the analysis that traditional multivariate procedures cannot deal with (Bentler, 1980 & Byrne, 2012). Accordingly, SEM is useful when one explores multiple causal relationships, which is the current case. This research examines relationships among individual factors (personal costs, PSM), situational factors (organizational support, organizational protection, and education on whistleblowing), and whistleblowing intention. This characteristic nominates SEM a proper analytic method for this study. Before conducting SEM analysis, confirmatory factor analysis was performed to examine whether the given indicators properly reflect the main variables included in the model. The indicators in the questionnaire are based on a 5-point Likert-type scale. To measure the scale reliability, that is, how closely related a set of items are as a group, Cronbach's alpha would be used. Mean, median and standard deviation have been calculated for each variable used in the model.

4.4 Data Collection

The full-time public-sector employees working at different levels of listed CPSEs in India have been surveyed. This study would use a simple random and snowball sampling to collect the data (Ching-Pu Chen & Chih-Tsung Lai, 2014). As of 13th September, 2019, 93 CPSEs including 23 banks are listed on BSE (Bombay Stock Exchange). This research uses data from the Survey conducted by us. We targeted all listed CPSEs for data collection. There are fifty five listed CPSEs as per the Department of Investment and Public Asset Management, Ministry of Finance, Government of India. So, we tried to approach all CPSEs excluding two (Scooters India Ltd. and Hindustan Fluorocarbons Ltd.) as these two are initiated liquidation process. The survey was conducted by two different modes. The response rate was quite high, when we visited the enterprises physically as compared to sending the questionnaire via emails. There are some CPSEs especially in defense sector; the response rate was zero perhaps due to the security reason. The survey asks about various aspects of employees at various levels and their workplace, including basic demographics, and so on. Especially, the

survey has an independent section asking about diverse aspects of whistleblowing, thereby providing suitable measurements for the core variables of this research. The survey also contains management and motivation variables such as organizational protection and PSM, which can be theoretically assumed to affect whistleblowing. Such characteristics make the data set appropriate to address the research question.

4.5 Measurement of Variables

The following table presents the survey items that were used to measure all the variables in the model. For the whistleblowing intention, eight survey items were used. The questions asked about one's willingness to blow the whistle on different wrongdoers. The other variables were also measured by multiple survey items that used a Likert scale ranging 1 to 5. The Cronbach's alpha value for those eight items was .867. The other variables were also measured by multiple survey items that used a Likert type scale ranging 1 to 5. All variables had acceptable values of Cronbach's alpha over .70.

Variables	Survey Questions
<p>Whistleblowing Intention</p> <p>($\alpha = .867$)</p>	<p>How likely would you be to “blow the whistle” when the wrongdoer is:</p> <ul style="list-style-type: none"> • Your supervisor • A higher-level supervisor • A co-worker (in your work group) • A political appointee in your organisation <p>When you are aware of the unethical behaviour (i.e. harm to others), please, rank order your preferred behaviour and indicate the strength of your preference.</p> <ul style="list-style-type: none"> • You will blow the whistle.

	<ul style="list-style-type: none"> You will not blow the whistle. But, will undermine the wrongdoing You will keep silent You will choose to leave the Company.
Organisational support for whistleblowing $(\alpha = .870)$	<p>My organisation actively encourages employees to report wrongdoing</p> <ul style="list-style-type: none"> If I disclosed wrongdoing, I would be praised for it at work I feel that I could disclose wrongdoing without any concerns that the disclosure would make my life harder
Organisational protection $(\alpha = .888)$	<p>My organisation. . .</p> <ul style="list-style-type: none"> Protects employees against reprisal for whistleblowing Protects employees against reprisal for exercising a grievance, complaint, or appeal right Protects employees against arbitrary action
Perceived personal costs $(\alpha = .793)$	<p>If tomorrow you were to observe a health or safety danger, unlawful behavior, fraud, waste, or abuse, to what extent do you think that each of the following would factor into your decision on whether or not to report the wrongdoing?</p> <ul style="list-style-type: none"> Concern that management might become less tolerant of any small mistakes I might make Concern that management might become less willing to grant me any favors that are optional for them Concern that I might be retaliated against in another way not mentioned above
Public Service Motivation	<p>Meaningful public service is important to me</p> <ul style="list-style-type: none"> I am not afraid to go to bat for the rights of others even if it

	<ul style="list-style-type: none"> • He has often been a leader of groups he has belonged
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Table 2: Reliability Test (The Cronbach’s Alpha)

Source: Author’s Analysis

The organizational support variable used three survey items, the alpha value of which was .870. Measuring the level of protection that an organization provides, the three survey items of organizational protection had a Cronbach’s alpha value of 0.888. The perceived personal costs variable measured how much one is concerned about the disadvantages that one may have because of whistleblowing, which showed a 0.793 alpha value. PSM was measured by four indicators, which constitute global measures of PSM. Wright, Christensen, and Pandey (2013) demonstrated the validity of the measures by showing that they present similar patterns across different data sets. The Cronbach’s alpha value was 0.837. Education on whistleblowing showed a .800 alpha value, demonstrating a high level of internal consistency across measurements. Finally, Personality traits were measured by eight items comprising four items for courage and four items for tolerance level. For tolerance level and courage, Cronbach alpha values are 0.908 and 0.800 respectively.

4.6 Findings and Discussion

4.6.1 Descriptive Statistics

Table 3 presents the univariate statistics of the main variables. For univariate statistics, each variable is simply the sum of relevant measures. For example, composing eight indicators based on a 5-point Likert-type scale, the intention of whistleblowing ranges from 8 to 40. It has a mean of 25.66, which is close to the midpoint, 26. Organizational support and

organizational protection are not enough from the employee perspective. Their mean values, 7.98 and 7.62, respectively, are lower than the midpoint, 9. However, the level of perceived personal costs is not very high. The mean value, 5.50, is lower than the midpoint, 7.5. Overall, employees have a high level of PSM, the mean value of which is 18.69. Regarding the education on whistleblowing, the mean value, 8.96, is close to the midpoint.

Variables	Potential Scale Range	Mid - Point	Mean	Standard Deviation
Whistleblowing Intention (WI)	8-40	26	25.66	4.035
Organizational Support (OS)	3-15	9	7.99	1.845
Organizational protection (OP)	3-15	12	11.63	2.731
Perceived Personal Cost (PPC)	3-15	11	10.34	3.027
Public Service Motivation (PSM)	4-20	16	16.15	3.044
Education on Whistleblowing (EduWB)	3-15	13	12.25	2.4262
Personality Traits: Tolerance Level	4-20	15	15.47	5.3239
Personality Traits: Courage	4-20	15	15.35	2.892

Table 3: Univariate Statistics (N=223)

Source: Author's Analysis

4.6.2 SEM Analysis

As an analytic method, this research uses SEM. SEM became popular in that the method has several advantages. By taking a confirmatory approach to data analysis, SEM provides several model-fit indices, by which one can evaluate whether the given model is supported by empirical data. SEM also explicitly incorporates measurement errors in the analysis that traditional multivariate procedures cannot deal with (Bentler, 1980; Byrne, 2012). While considering both latent and observed variables, SEM examines multiple relationships among latent variables. Accordingly, SEM is useful when one explores multiple causal relationships, which is the current case. This research examines relationships among individual factors (personal costs, PSM), situational factors (organizational support, organizational protection, and education on whistleblowing), and whistleblowing intention. This characteristic nominates SEM a proper analytic method for this study.

Before conducting SEM analysis, confirmatory factor analysis was performed to examine whether the given indicators properly reflect the main variables included in the model. The first row of the Table below shows that most goodness-of-fit indices (GFIs) of the measurement model have acceptable fits. Root mean square error of approximation (RMSEA) is considered a good fit when the value is less than 0.05. The value of RMSEA in the current study was 0.06.

Other indices including the GFI, comparative fit index (CFI), and Tucker–Lewis Index (TLI) are acceptable when their values are over 0.90 (Kline, 2011). In the current study, all of them had higher values nearing to .90; their respective values were 0.96, 0.98, 0.98, and 0.97. Accordingly, overall, the current measurement model showed good model fits (Boomsma, 2000).

CMIN	DF	CMIN/DF	RMR	GFI	AGFI	TLI	CFI	RMSEA
532.587	271	1.965	0.079	0.845	0.799	0.904	0.92	0.066
554.787	294	1.965	0.073	0.876	0.854	0.953	0.981	0.060

Table 4: Goodness of Fit Indices for SEM

Source: Author’s Analysis

Note. SEM = structural equation model; RMSEA = root mean square error of approximation;

SRMR = standardized root mean square residual; GFI = goodness-of-fit index; NFI = normed fit index;

CFI = comparative fit index; TLI = Tucker–Lewis index.

The GFIs of the SEM analysis are shown in the second row of the above mentioned Table. The results are similar to those of the measurement model. All the other indices showed quite good model fits, one may conclude that the current model is temporarily supported by the empirical data. In the next section, the results of the path analysis were discussed.

4.6.2.2 Path Analysis

One can find the results of the SEM analysis shown below.

Paths/Hypothesis			Estimate	S.E.	C.R.	P
PPC	<---	OS	0.437	0.055	7.965	***
PPC	<---	OP	-0.068	0.044	-1.551	0.121
WBI	<---	EduWB	0.156	0.062	2.511	0.012
WBI	<---	PT_Tolerance	-0.055	0.046	-1.194	0.233
WBI	<---	PPC	-0.136	0.069	-1.979	0.04
WBI	<---	PT_Courage	0.125	0.087	1.438	0.151
WBI	<---	PSM	0.418	0.08	5.233	***

Table 5: Path Analysis

Source: Author’s Analysis

Note: Whistleblowing Intention (WI), Organizational Support (OS), Organizational protection (OP), Perceived Personal Cost (PPC), Public Service Motivation (PSM), Education on Whistleblowing (EduWB), Personality Traits: Tolerance Level, Personality Traits: Courage

All path coefficients except personality traits and organisational protection were statistically significant at the .05 level and showed expected directions. Both public service motivation and education on whistleblowing positively affected whistleblowing intention as expected (Cho and Song, 2015). These results are in support with the previous studies conducted on the samples of other countries (Jones, Massy, & Thorne, 2003 & Cho and Song, 2015). Several scholars have demonstrated that ethics training improves problem-solving capacity and helps one make proper decisions when facing ethical dilemmas (Frisque & Kolb, 2008; Jones, Massey, & Thorne, 2003). The importance of such education is further increased in that people’s behaviors are influenced by path dependency (Shawver, 2011).

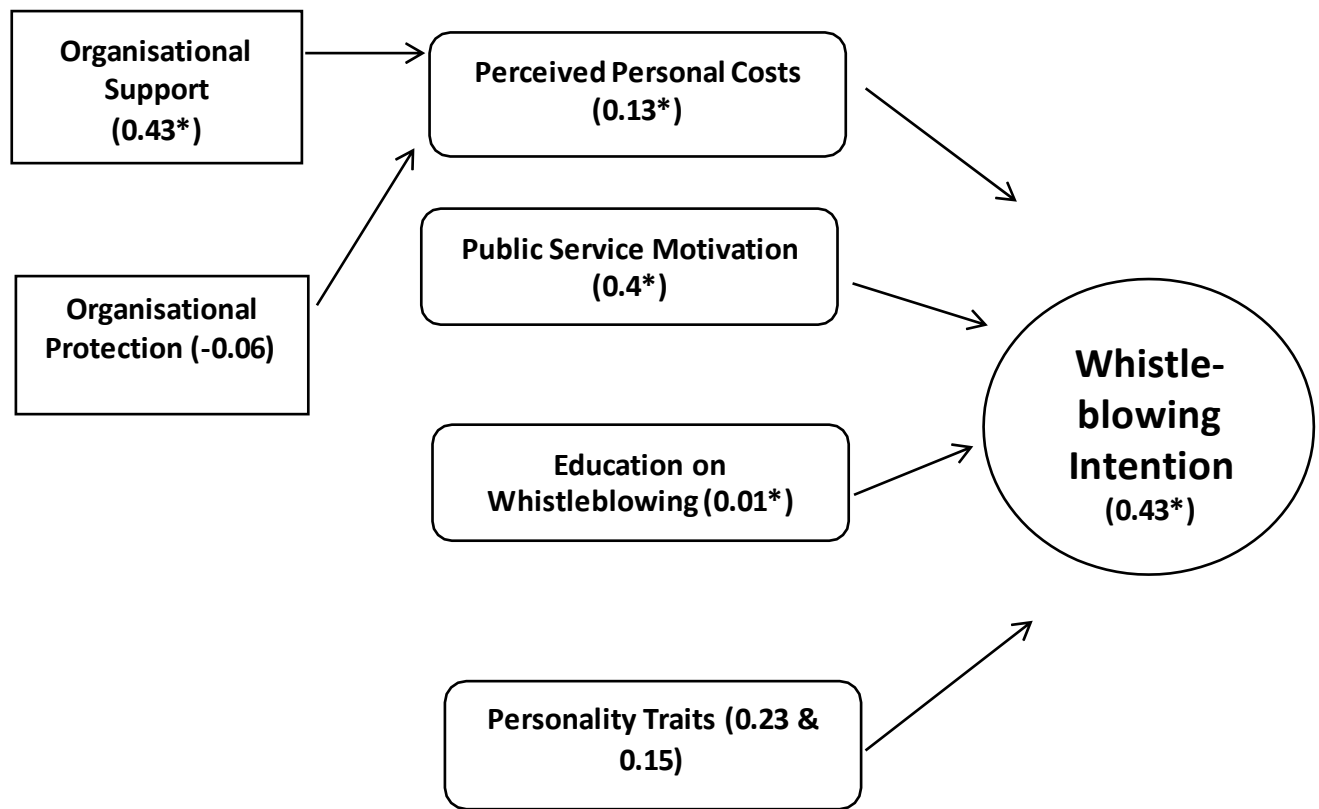


Figure 4: SEM Analysis Results

Note. The numbers in the figure are standardized coefficients. *p < .05

However, perceived personal costs negatively influenced the intention which is also in line with the expected results. Several studies have demonstrated the same relationship (Mesmer-Magnus & Viswesvaran, 2005). It can be defined as “perceived harm or discomfort that could result from reporting wrongdoing” (Dalton & Radtke, 2013, p. 156). One can expect that the fear of retaliation, the perceived personal costs one should pay, will negatively affect the intention to whistleblow (Mesmer-Magnus & Viswesvaran, 2005). The retaliation may have forms of isolation, imposition of hardship, and removal of some privileges (Cassematis & Wortley, 2013; Keil et al., 2010). Because all path coefficients were standardized, one can compare the relative effects among the variables. Finally, both individual factors and situational factors affect whistleblowing intention of public employees. From the individual perspective, PSM positively affects whistleblowing intention, whereas perceived personal costs decrease the intention.

From the situational perspective, education on whistleblowing helps to enhance the whistleblowing intention. In addition, some situational factors may work through individual factors and personality traits like courage and level of tolerance. However, these traits have positive but not significant effect on whistle-blowing intention. According to the current finding, perceived personal costs can be reduced by facilitating organizational support. These organizational efforts can contribute to increasing whistleblowing intention by addressing personal concerns.

CHAPTER- 5

RECOMMENDATIONS & IMPLICATIONS

5.1 Recommendations

As discussed earlier, despite of a flurry of reforms to promote fair business practices in India, a plethora of scams broke out where whistle-blowers played a vital role in revealing the fraudulent activities. Whistleblowing works as the most crucial mechanism to prosecute wrongdoers to curb corruption in that whistle-blowers are insiders in most of the cases who can make strong testimony supported by evidences. Hence it appears by extensive use of whistleblowing instrument, frauds could be easily detected which may eradicate corruption in its early phase (Miceli & Near, 2013). However, there are several factors determine the intention of an individual to blow or not to blow the whistle. This study would seek to answer the question “What factors influence whistleblowing intention within government bodies and how do different factors interact in determining whistle-blower’s behaviour to blow or not to blow the whistle?” To seek the answer of this question, a large scale survey conducted employing structural equation modelling to test the proposed model with full- time government employees at different levels across the listed central public sector undertakings. It aims to develop a better understanding of how employees at different levels in the government sector perceive whistleblowing mechanism and identify various factors acting as stimuluses and dissuades, and impacting their whistleblowing intentions.

From the analysis as discussed in detailed manner in the previous chapter, it is found that from situational perspective, education on whistleblowing helps to enhance the whistleblowing intention of the employees. In addition, some situational factors may work through individual factors and personality traits like courage and level of tolerance. However, these traits have positive but not significant effect on whistle-blowing intention. According to the current finding, perceived personal costs can be reduced by facilitating organizational support. From the individual perspective, plausible sanctions and retaliation from supervisors or co-workers might be the most threatening factor discouraging whistleblowing. Thus, a potential threat of retaliation is closely related to perceived personal costs. Organizations may retaliate against whistleblowers to suppress future whistleblowing while discrediting whistleblowers. These organizational efforts can contribute to increasing whistleblowing

intention by addressing personal concerns. Another factor contributing positively in enhancing the likelihood of whistle-blowing is public service motivation.

The findings suggest that different employees perceive whistleblowing as an instrument or mechanism which could help to curb wrongdoings and corrupt practices at their workplace and holds a view that it should be encouraged throughout the organisation to keep a check on the malpractices. The existing whistleblowing policy in India does not provide the sufficient safeguard for the protection of whistleblowers. Moreover, the provisions for creating the awareness about the whistleblowing and the other aspects like incentivizing them are not adequate. This study mulls over what factors determine the whistleblower intention especially in government employees in India. These factors could be individual, situational, organisational, etc.

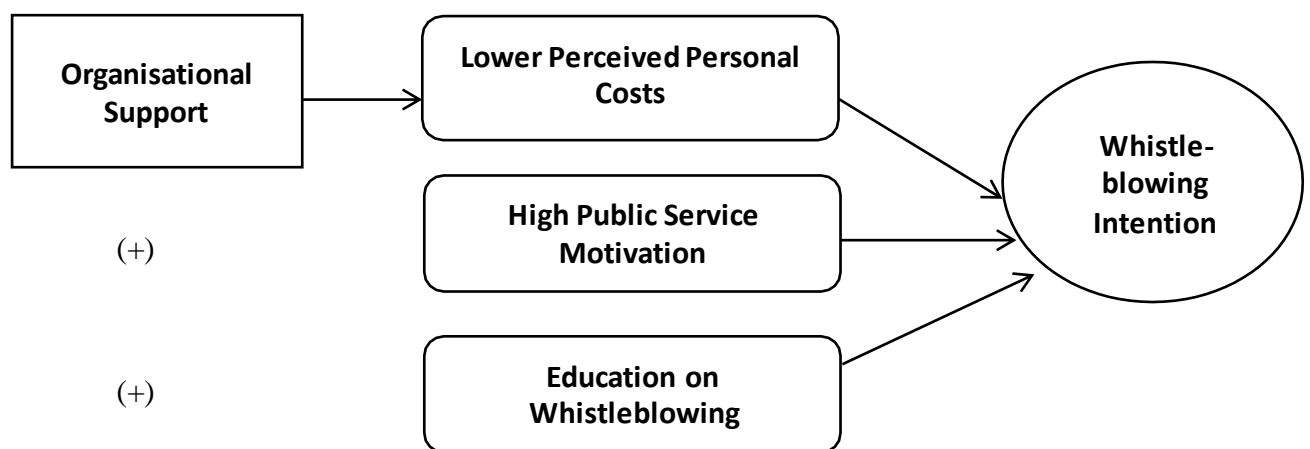


Figure 5: Suggested Framework for CPSEs for Framing and Implementing Whistleblowing Policy

This suggested model may help organisations in the formulation and effective implementation of whistle-blowing policy. Keeping in mind these factors, the organisations can formula their policy in such a way that it lowers the personal cost perceived by the employees with high public service motivation. Public service motivation serves as one of the main drivers of whistleblowing to benefit society (Lavena, 2014). Organizational support to protect employees from arbitrary actions and retaliation can be perceived as a way to enhance organizational justice. The enhanced organizational justice will decrease perceived personal costs in that the possibility of reprisal against whistleblowing is reduced. The finding implies

that education about how to blow the whistle through what unit or personnel within an organization plays an important role in whistleblowing. Likewise, several other researchers have empirically demonstrated that education on whistleblowing promotes individual intention to whistle blow (Ab Ghani, 2013; Baker, 2008; Shawver, 2011).

5.2 Conclusion

This research seeks to answer the question “What factors influence whistleblowing intention within government agencies and how do different factors interact in determining whistleblower’s behaviour to blow the whistle?” Thus, the following questions remain: what factors weaken an employee’s intention to blow the whistle and how can an organisation promote and protect a whistle-blower? Investigating public sector employees, this research offers to test the effects of several factors such as perceived personal costs, public service motivation, education on whistleblowing, organizational support, and protection determining the intent of whistle-blower to blow or not to blow whistle. In examining the interactions among the drivers, this research explores the mediating role of perceived personal costs. An extensive scale survey would be conducted employing structural equation modelling to test the proposed model with full- time government employees at different levels across the listed public sector undertakings. The findings suggest that different employees perceive whistleblowing as an instrument or mechanism which could help to curb wrongdoings and corrupt practices at their workplace and holds a view that it should be encouraged throughout the organisation to keep a check on the malpractices. Whistleblowing is an activity to inform on illegal and unethical behaviours in the organisations (Cho & Song, 2015). A host of mechanism and solutions to combat wrongdoings and corruption include increased transparency and reporting, and improved governance by way of extended use of whistleblowing. In most of the cases being insiders’ whistle-blowers can easily access information about any fraudulent activity within the organisation without great efforts (Burke & Cooper, 2013). It is one of the effective means to eradicate and prevent corruption that can strengthen the governance and foster ethically and healthy organisational behaviours. From the quantitative perspective, the public sector shared a larger percentage of reporting of wrongdoing than the private sector. Whistleblowing in public sector often saves people’s lives as well as billions of taxpayers’ money. Boosting domestic manufacturing industry and

attracting foreign investors to invest into Indian economy is one of the priorities in order to achieve the targeted sustainable economic growth which is one of the sustainable development goals set by United Nation. This study may to bring more clarity to strengthen the whistleblowing policies framework in India to curb corruption with full impervious protections against reprisal involved in detecting and disclosing the corrupt practices that stifles growth and hampers development.

5.3 Future Implications

Whistleblowing is a recent phenomenon in India and considered as one of the instruments or mechanism to promote the ethical practices by way of strengthening the governance standards. It can be treated as one of the instruments to curb corrupt practices. Although widespread interest in whistleblowing endures up surging especially in western developed countries, studies on whistleblowing on other emerging economies including India as a unit of analysis or as a reference are very fewer. Thus, it offers an opportunity for rigorous empirical research in the Indian context to narrow down the gap that has historically studied in other countries in order to bring more clarity to strengthen the whistleblowing policies framework in India with full impervious protections against reprisal involved in detecting and disclosing the corrupt practices that stifles growth and hampers development.

This study is a kind of first study where India would be considered as a unit of analysis. The current study contributes to the field of whistleblowing research in several ways by filling the research gaps. Existing studies sought to provide some guidance to increase whistleblowing by exploring determinants of whistleblowing based on individual demographic characteristics (e.g., Cassematis & Wortley, 2013), attitudes, and situational factors (MacNab & Worthley, 2008; Miceli, Near, Rehg, & Van Scotter, 2012; Near & Miceli, 1996). Whistleblowing has its obvious benefits. It can terminate wrong practices and crimes within organizations before problems grow too big (Near & Miceli, 1995). By eradicating wrongdoing, it can also positively affect organizational culture. The current research provides practical guidelines on how to enhance the whistleblowing based on the assumption that intention will lead to actual behavior. First, managerial efforts to facilitate public service motivation will be fruitful to enhance the whistleblowing intention. While public service motivation has been steadily

studied, most research assumes that public service motivation is a given personal trait rather than a capacity that can be developed within organizations (e.g., Perry, 1997). However, public service motivation might be cultivated through public-sector experience (Mostafa, Gould-Williams, & Bottomley, 2015; Moynihan & Pandey, 2007), and the government needs to consider developing relevant training programs. Second, educating employees on whistleblowing promotes individual intention to whistle blow. Having relevant knowledge of complaint channels will positively influence reporting of wrongdoing

ANNEXURE 1

LIST OF CPSEs

1	Andrew Yule & Co Ltd.
2	Balmer Lawrie & Co. Ltd.
3	Balmer Lawrie Investments Ltd.
4	BEML Ltd
5	Bharat Dynamics Ltd.
6	Bharat Electronics Ltd.
7	Bharat Heavy Electricals Ltd.
8	Bharat Immunologicals & Biologicals Corporation Ltd.
9	Bharat Petroleum Corp Ltd.
10	Chennai Petroleum Corp Ltd.(Subsidiary of IOCL)
11	Coal India Ltd.
12	Cochin Shipyard Ltd.

13	Container Corp Of India
14	Dredging Corp Of India
15	Engineers India Ltd.
16	Fertilizers and Chemicals Travancore Ltd.
17	Gail India Ltd.
18	Hindustan Aeronautics Ltd.
19	Hindustan Copper Ltd.
20	Hindustan Fluorocarbons Ltd.
21	Hindustan Organic Chemicals Ltd.
22	Hindustan Petroleum Corp Ltd.
23	HMT Ltd.
24	Housing and Urban Development Corporation Ltd.
25	India Tourism Development Corp Ltd.
26	Indian Oil Corp Ltd.
27	ITI Ltd.
28	Kudremukh Iron Ore Company Ltd (KIOCL)

29	Mahanagar Telephone Nigam
30	Madras Fertilizers Limited
31	Mangalore Refinery & Petrochemicals Ltd.
32	Mishra Dhatu Nigam Ltd.
33	MMTC LTD.
34	MOIL Ltd.
35	MSTC Ltd.
36	National Aluminium Co Ltd.
37	National Fertilizers Ltd.
38	NBCC (India) Ltd.
39	Neyveli Lignite Corporation Limited
40	NHPC Ltd.
41	NMDC Ltd.
42	NTPC Ltd.
43	Oil & Natural Gas Corp Ltd.
44	Oil India Ltd

45	Power Finance Corp Ltd
46	Power Grid Corp of India Ltd.
47	Rail Vikas Nigam Ltd.
48	Rashtriya Chemicals & Fertilizers Ltd.
49	RITES
50	Rural Electrification Corp Ltd.
51	Scooters India Ltd.
52	Shipping Corp of India Ltd.
53	SJVN Ltd.
54	State Trading Corp of India Ltd.
55	Steel Authority of India Ltd.

Source: <https://dipam.gov.in/home>

	<p>But, will undermine the wrongdoing. (1) (2) (3) (4) (5)</p> <p>You will keep silent (1) (2) (3) (4) (5)</p> <p>You will choose to leave the Company. (1) (2) (3) (4) (5)</p>
<p>Organisational support for whistleblowing</p>	<p>My organisation actively encourages employees to report wrongdoing</p> <p>If I disclosed wrongdoing, I would be praised for it at work (1) (2) (3) (4) (5)</p> <p>I feel that I could disclose wrongdoing without any concerns that the disclosure would make my life harder (1) (2) (3) (4) (5)</p> <p>If I do not disclose my organisation would be more happy (1) (2) (3) (4) (5)</p>
<p>Organisational protection</p>	<p>My organisation. . .</p> <p>Protects employees against reprisal for whistleblowing (1) (2) (3) (4) (5)</p> <p>Protects employees against reprisal for exercising a grievance, complaint, or appeal right (1) (2) (3) (4) (5)</p> <p>Protects employees against arbitrary action (1) (2) (3) (4) (5)</p>
<p>Perceived personal costs</p>	<p>If tomorrow you were to observe a health or safety danger, unlawful behavior, fraud, waste, or abuse, to what extent do you think that each of the following would factor into your decision on whether or not to report the wrongdoing?</p> <p>Concern that management might become less tolerant of any small mistakes I might make (1) (2) (3) (4) (5)</p> <p>Concern that management might become less willing to grant me any favors that are optional for them (1) (2) (3) (4) (5)</p> <p>Concern that I might be retaliated against in another way not</p>

	<p>mentioned above</p> <p>① ② ③ ④ ⑤</p>
<p>Public service motivation</p>	<p>Meaningful public service is important to me</p> <p>I am not afraid to go to bat for the rights of others even if it means I will be ridiculed</p> <p>① ② ③ ④ ⑤</p> <p>I am prepared to make enormous sacrifices for the good of the organisation</p> <p>① ② ③ ④ ⑤</p> <p>I am often reminded by daily events about how dependent we are on one another</p> <p>① ② ③ ④ ⑤</p> <p>Making a difference in society means more to me than personal achievements</p> <p>① ② ③ ④ ⑤</p>
<p>Education on whistleblowing</p>	<p>My organisation has educated me about the purpose of the Vigilance Mechanism</p> <p>① ② ③ ④ ⑤</p> <p>My organisation has educated me about how I can anonymously disclose wrongdoing</p> <p>① ② ③ ④ ⑤</p> <p>My organisation has educated me about what my rights would be if I disclosed wrongdoing</p> <p>① ② ③ ④ ⑤</p>
<p>Personality Traits (NEO-PI-3 NEO Personality Inventory) (Paul T. Coata, Jr., and Robert R. McCare)</p>	<p>We are not agreeable to tolerate all wrong because... (Likert 5 point scale)</p> <p>We should look to our religious considerations to be morally right.</p> <p>① ② ③ ④ ⑤</p> <p>A productive person is who always gets the job done in right way.</p> <p>① ② ③ ④ ⑤</p> <p>We couldn't deceive anyone even if he wanted to.</p> <p>① ② ③ ④ ⑤</p> <p>He who is rarely feels fearful or anxious.</p>

	<p>① ② ③ ④ ⑤</p> <p>We should be strong as a person to be a whistleblower as...</p> <p>He is dominant, forceful, and assertive.</p> <p>① ② ③ ④ ⑤</p> <p>He rarely experiences strong emotions.</p> <p>① ② ③ ④ ⑤</p> <p>He likes to be where the action.</p> <p>① ② ③ ④ ⑤</p> <p>He has often been a leader of groups he has belonged to</p> <p>① ② ③ ④ ⑤</p>
Demographic Factors	<p>Age : 20-30 30-40 40-50 50-60 60</p> <p>above</p> <p>Gender: M/F</p> <p>Job Position: Entry Level.... Mid-Level... Top Level.....</p> <p>Education (highest)</p> <p>Pay Level:</p> <p>Organisation tenure (in years)</p>

Source: Cho & Song (2015) and Ching-Pu Chen & Chih-Tsung Lai (2014)

Name of the Organisation:

Thank You.....

ANNEXURE 3

DISCRIMINANT AND CONVERGENT VALIDITY

	CR	AV E	MS V	AS V	PPC	PT-1	OP	PS M	PT- 2	Edu_ WB	WI	OS
PPC	0.79 8	0.57 1	0.04 2	0.01 1	0.75 6							
PT-1	0.91 2	0.77 7	0.06 2	0.02 1	0.20 5	0.88 1						
OP	0.89 1	0.73 2	0.16 6	0.07 5	0.07 7	0.02 0	0.85 6					
PSM	0.84 5	0.58 2	0.16 6	0.06 6	- 0.09 2	- 0.11 6	0.40 7	0.76 3				
PT-2	0.82 2	0.60 9	0.13 0	0.06 7	0.03 6	- 0.24 9	0.29 8	0.29 6	0.78 1			
Edu_ WB	0.82 1	0.61 2	0.16 3	0.06 0	0.02 8	- 0.15	0.40 4	0.31 7	0.36 1	0.782		

						9						
WI	0.87 8	0.64 6	0.08 0	0.02 7	0.09 4	- 0.07 9	0.21 4	0.28 3	0.16 0	0.044	0.80 4	
OS	0.94 6	0.90 0	0.07 1	0.02 3	0.08 8	- 0.01 0	0.23 6	0.08 3	0.26 6	0.030	0.13 6	0.94 9

Source: Author's Analysis

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