

## **Whistleblowing: International Implications and Critical Case Incidents**

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### **ABSTRACT**

This article will examine the following: (1) motivation of whistleblowers; (2) international implications; (3) consequences for the individual and organization; (4) selected mini-case studies and (5) solutions for organizations. An employee's decision to report individual or organizational misconduct is a complex phenomenon that is based upon organizational, situational and personal factors. Recommendations include:

- Employees should be encouraged to communicate their ethical concerns internally.
- Employees need to believe that their concerns will be taken seriously.
- Employees need to feel that they will not suffer any retaliation for their action

### **INTRODUCTION TO WHISTLE BLOWING**

According to Miceli and Near (1985), "whistle blowing is the disclosure of illegal, immoral, or illegitimate practices under the control of their employers, to a person or organizations that may be able to effect action". (Vinten, 1995). Whistle blowing is the voice of conscience". (Berry, 2004). Whistle blowing is a new name for an ancient practice. The first time the term whistle blowing was used was the 1963 publicity in the USA surrounding Otto Otopka. who was an American public servant had given classified documents to the chief counsel of the Senate Subcommittee on Internal Security, which could pose as a threat to the government administration. (Vinten, 1995) Mr. Otopka's disclosure gesture was severely punished by the then Secretary of State who dismissed him from his functions for conduct unbecoming.

#### **Why Is Whistle blowing An Issue?**

The term whistle blowing is sometimes perceived negatively, while it is also very often viewed in a positive, even heroic fashion. In fact, this perception is highly influenced by the perspective from which one looks at it and by the circumstances surrounding the disclosure by an employee. The main reason why whistle blowing is such an important issue, amongst other elements, is that it has to do with the fact that many public and corporate wrongdoings are never disclosed. Most people agree that estimating the percentage of situations for which the whistle is blown in comparison to when it is not would be a very hazardous undertaking, for obvious reasons. However, it can be said with conviction that "the majority of employees who become aware of individual or corporate wrongdoing never report or disclose their observations to anyone" (Qusqas and Kleiner, 2001) A study conducted in the United States by the Ethics Resource Center and reported in the January 2005 edition of *Strategic Finance* pointed out "that 44% of all non-management employees don't report misconduct they observe". The top two reasons for not reporting were a belief that no corrective action will be taken and fear that the report will not be kept confidential". (Verschoor, 2005) "Another reason why employers are reluctant to hire whistleblowers is because their action is seen as a breach of loyalty". (Qusqas and Kleiner, 2001) In fact "An employee's decision to report individual or organizational misconduct is a complex phenomenon that is based upon organizational, situational and personal factors". (Miceli et al., 1987)

Berry outlines many questions an employee witnessing an illegal or immoral wrongdoing may ask him or herself before deciding to blow the whistle, such as: will anyone believe me? who will listen to me? can I make a difference? will I ever be heard? what will happen if I go forward? will anyone support me? is it worth it? what if I am wrong? what can I afford to lose? (Berry, 2004)

This is just a simple illustration as to why whistle blowing is such a complex and key issue in the area of organizational behavior. According to Hugh Kanfman, a well-known whistleblower: "if you have God, the law, the press and the facts on your side, you have a fifty-fifty chance of defeating the bureaucracy". (Qusqas and Kleiner, 2001)

## Scope and Importance of This Study

This article will focus on conducting a contemporary in-depth literature review to assess the importance and scope of whistle blowing in the North American corporate world since it is only now being researched seriously. The analysis will discuss the common characteristics featured by whistleblowers and describe how the professional and personal life of whistleblowers is affected by the act of disclosure itself. Research published in 1989 by Glazer & Glazer is quite lucid: "sixty-eight per cent of whistleblowers will have difficulty finding employment in the public sector [...] because the work done by [them] is not easily replaced and they are put on a blacklist". (Vinten, 1995; Qusqas and Kleiner, 2001). This article will examine the following: (1) motivation of whistleblowers; (2) international implications; (3) consequences for the individual and organization; (4) selected mini-case studies and (5) solutions/recommendations for organizations.

## Motivations of Whistleblowers

Whistle blowing brings with it the issue of public accountability versus faithfulness to the organization. (Vinten, 2003-b) There are at all times prospective whistleblowers in suppressed conditions that have the time to determine whether to undergo the personal jeopardy of outside discovery. (Vinten, 2000) Employees are usually the first to be aware of "any unethical, immoral or downright illegal" transactions within a company, nevertheless they also are inclined to be the last to protest, "fearing the loss of their job, their friends or their potential for promotion." (Anonymous, 2003) The prime motivations for not informing are a belief that no remedial steps will be taken and concern that the details will not be kept private. (Verschoor, 2005) Dedicated to particular ethics, a whistleblower may act out of a sense of duty regardless of the opposing "organizational and situational pressures." (Vinten, 1995)

Why observers do or do not blow the whistle, as may be mandated by professional codes of ethics that may be clarified by the theory of exit and voice: "the effort an interested party makes will be in proportion to the advantage to be gained from a favorable outcome multiplied by the probability of influencing the decision." An example that is usually presented is the Challenger's launch decision of January 28, 1986. The balance sheet for the engineers was negative. The personal benefit was, at best, retaining their employment, at worst losing it, regardless of whether they could actually stop the launch. A minute likelihood of impacting the decision existed. There was no valor in discontinuing the launch in advance, given that no one could have foreseen the explosion. (Vinten, 1995)

One study analyzed "the experiences and attitudes" in nurses and doctors in relation to reporting their concerns. The rationales doctors gave for not reporting were "that it would be impossible to prove, feared retribution, didn't want to cause trouble, wouldn't have been listened to, and no one would support me." The reasons nurses did not report "was fear of retribution, wouldn't have been listened to, didn't want to cause trouble, impossible to prove and no one would support me." For those doctors and nurses who had not contemplated whistle blowing and responded hypothetically, the causes given for not reporting were "that it would be impossible to prove, ... not sure if they were right, and that they would be hurting a colleague." Thus, attitudes have a significant impact on the likelihood of a person reporting. (Firth-Cozens, 2003)

Also, ethical judgment is a fundamental part of a person's analysis of complicated issues. A person's assessment of the ethicality of whistle blowing affects his or her conclusion as to "whether or not to engage in the practice." Contextual and individual elements have been recognized as potential influences on the whistle blowing decision. The key contextual factors are "the seriousness of wrongdoing, group norms, and the perceived responsiveness of complaint receipts." The key individual factors are "religious values, moral standards, and the individual's locus of control." (Chiu, 2002). Empirical studies have revealed "that subjects who judge an action to be highly ethical are more likely than others to harbor the behavioral intention to perform that action." Individuals "who believe in the ethicality of whistle blowing are more likely to harbor the behavioral intention to report a wrongdoing ... [than] those who believe that whistle blowing is unethical." Thus, an opinion "that whistle blowing is ethical is positively [correlated] ... to the intention of blowing the whistle." (Chiu, 2002).

Moreover, whistleblowers may be encouraged by their convictions in their own effectiveness in certain scenarios. Thus, they are more probable (likely) to whistle blow in circumstances "that they can take under control." Researchers have discovered that internal locus of control individuals (internals) are more probable than external locus of control individuals (externals) "to engage in *pro-social* behavior". Since "whistle blowing is a *pro-social* behavior, internals are more" inclined to than externals to participate in whistle blowing actions. There are circumstances in which the difference between internals and externals seems to be immaterial. For instance, if retaliation seems probable, the correlation between whistle blowing and locus of control disappears. (Chiu, 2002).

Thus, “whistleblowers believe in protecting wider interests, are less concerned with self-interest, have a strong sense of self-efficacy and locus of control, and a higher than average need to control their environment.” (Chiu, 2002) Also, other factors “such as open-door policies, telephone ‘hotlines’, and formal “whistle blowing procedures” strongly influence an individual’s decision to report wrongdoings. (Chiu, 2002)

### **International Perspectives of Whistle blowing**

Although research on whistle blowing in the Western world illustrates that the typical whistle blower can be deemed as an ideal employee, this situation is not indisputable. (Chiu, 2002) Empirical studies examining the consequences of culture on ethics have continually found a strong connection between the two factors. (Gbadamosi, 2004)

One study showed that a person’s “culture and the industry of his/her occupation has the strongest influence on perception of ethical issues.” The study used MBA students from the US, Spain and Mexico. The findings propose that although ethical decisions may be “similar, culture may affect ethical reasoning.” Also, individuals from diverse cultures do not typically share similar values, and these values in turn are connected to ethical beliefs. (Gbadamosi, 2004). Eight countries were represented in this research.

### **England**

It may be stated that the British have a negative point of view with regard to conflict. Unlike America and Germany, conflict is not regarded as imaginative, as a testing of deviations method, as examining proposals, or as proving oneself. (Vinten, 2004). Thus, whistle blowing for the British does not appear to be the favored means of doing things. Subtle methods for indicating dissent and resolution are in place, and in most instances informal techniques will work. A minority of individuals will actually persevere if they are displeased. They may not “be held in the highest regard for their” struggles. Some may be completely “vindicated and rehabilitated back into the system, but ... many ... will ... [have] to change jobs, countries, take early retirement, become self-employed, or remain unemployed.” (Vinten, 2004)

### **China**

Whistle blowing may be deemed as undesirable and unethical behavior by any Chinese model employee. This is because it disturbs the relationship between employees and employers, particularly since loyalty is a significant factor in this relationship. Furthermore, “Chinese virtue, which [advocates] ... social conformity and harmony,” portrays whistle blowing as socially undesirable. Whistle blowing results in unfavorable outcomes, “such as the loss of employment, threats of revenge, and social isolation at work.” (Chiu, 2002)

Yet, “the ethics and behavior of the Chinese are influenced by traditional Chinese cultural values and teachings.” “Confucianism is the [key] ... philosophical system [which] ... teaches the importance of righteous principles and pro-social behavior.” Since whistle blowing is deemed to be a pro-social behavior that Chinese people are brave enough to blow the whistle when required, should not be surprising. (Chiu, 2002)

Whistle blowing behavior in Chinese culture was investigated in an empirical test. Under Communism’s power, “to be a faithful party member and/or responsible citizen,” one could report the illegal or unethical acts of others. As such, one could expect that the subjects of the study would determine unethical acts as unacceptable and decide that blowing the whistle is fitting. Here, the subjects work and live in Guangzhou or Shenzhen, which are transitioning from planned to market economies. Due to capitalism’s effect, “they are just as materialistic, egoistic, and self-centered as their counterparts in Hong Kong.” They assess a probable unethical issue on the basis of a cost and benefit analysis, and rationalize unethical steps on the basis of personal survival. Regardless, they may still reinforce whistle blowing as a way to continue “fair play in a highly competitive market.” This insinuates that to protect their own interests and rights, these subjects will blow the whistle “despite the teaching of harmony and tolerance in the Chinese culture.” (Chiu, 2002)

### **Venezuela**

In Venezuela, many internal auditors believe that discovering fraud is not only career-limiting, but probably career-ending. If the subject of whistle-blowing came up in a discussion, the perspectives were neither positive nor negative. Some who had done whistle blowing were resentful about the outcome. Rationales for not notifying corporate violations to the government include: “strong loyalty, an employee might not have all the pertinent facts about the violation, it would make one’s supervisors look bad, and an individual should quit instead of going to the government.” (Vanasco, 1998)

## **Ireland and Australia**

Students in Ireland and Australia were surveyed as to whether “they would accept a bribe and/or cheat in an exam.” Their attitude in regards to whistle blowing was also assessed. A little greater than 50 percent of Australian and a little less than 50 percent of Irish students seemed prepared to be whistle blowers. “In Ireland less than half of those who [encountered] ... a fraud and” chose not to play a part, would inform the proper authorities. In Australia it “was only slightly greater than half.” A little over half of the Australians and less than half of the Irish surveyed were ready to report to the proper authorities if they came to know of a significant illegality. When the students knew the individual well “who was about to act unethically the percentages [willing] ... to whistle blow [decreased] ... to 8 per cent in Australia and 3 per cent in Ireland.” Based on this study, whistle blowing on your employers is still improper, but whistle blowing on a friend is practically unthinkable. (O’Leary, 2000)

## **Other countries**

Workers worldwide maintain different beliefs about exposing ethical breaches at their organizations. For employees working in French and Italian companies, the suggestion of anonymous reporting recalled “memories of their countries’ experiences during World War II.” Russian workers emphasized their worries regarding “a return to Big Brother tactics.” In the Middle East, since employees recognized a company as a local entity, they were unlikely to convey “problems to a distant headquarters.” (Verschoor, 2005) In Norway, on the other hand, “whistle blowing is internalized and [promptly] ... actioned.” (Vinten, 1995) In sum, the lesson is to incorporate the considerations of the local culture when taking initiatives affecting the corporate culture. (Verschoor, 2005)

## **CONSEQUENCES OF WHISTLE BLOWING**

### **For individuals**

“The path of the whistle blower is not easy, and the bee sting phenomenon may often apply. One has only one sting to use, and using it may well lead to one’s own mortality, in this case career wise.” (Vinten, 1995) Frequently whistleblowers are mistreated or “hushed up.” Moreover, even when CEOs or directors were not involved in the unethical behavior, they have still discharged whistleblowers as menaces. Externally whistleblowers appear in a positive light, “but it is only retrospectively that they are transformed from company pest to public hero.” (Anonymous, 2003)

Whistle blowing leads to adverse effects, “such as the loss of employment, threats of revenge, and social isolation at work.” (Chiu, 2002) Some may be completely “vindicated and rehabilitated back into the system, but for many it will be necessary to change jobs, countries, take early retirement, become self-employed, or remain unemployed.” (Vinten, 2004) In essence, whistle blowing is tied in with “economic and emotional deprivation,” along with “career disruption and personal abuse.” (Vinten, 1995)

A major concern is that in many cases where individuals have “reported their concerns,” no action has been taken. In turn, counter-accusations are sometimes made and the individual is referred to as a trouble maker. (Firth-Cozens, 2003) Overall, whistleblowers suffer discrimination and retaliation not only from their present employers but also from their existing fellow employees and future employers. (Vinten, 1995; Vinten, 2003-b)

### **For organizations**

“In the competitive global business environment, executives and auditors do not have the luxury of identifying fraud exposure by waiting to see what actual losses develop.” (Vanasco, 1998)

One study found that regardless of the headlines of Enron, Tyco and WorldCom, the modifications taking place at the corporate level are not radically influencing corporate governance, and actual transformations are going to happen at a much slower pace than most individuals anticipate. Although there has been dialogue in the USA caused by the Sarbanes-Oxley Act of 2002 and many boards have contemplated adopting some of it’s terms, many of the results “appear ... to be cosmetic.” It appears as though the directors are “playing a waiting game” since only few voluntary changes were reported made by respondents. Only 28 percent reported making any actual voluntary changes. The majority (72 percent) is counting on governmental agencies and professional standards groups to set the standards to implement. 70 percent of the directors “reported that management is only communicating moderately or very little about what might be done to prevent internal control problems.” (Fram and Zoeffler, 2005)

The problem is that there is a lack of awareness of internal control issues by both inside and outside directors. Apparently, many directors are disregarding “the experiences of companies like Enron and Freddie Mac,

and the fact that the boards of these organizations did not anticipate the huge problems that eventually developed.” (Fram and Zoeffler, 2005)

Despite the assumption that the lack of a “ceiling on financial awards ... the time, trouble and loss of reputation that may result, will give organizations the mandate to avoid situations that may give rise to whistle blowing,” This apparently is not the case. (Vinten, 2004)

## MINI CASE STUDIES

### Enron

On the very day the Enron Corporation declared bankruptcy, it was admitted that there were “accounting errors that had inflated earnings by almost \$600 million since 1994 ... The day Enron filed for bankruptcy its stock closed at 72 cents, down from more than \$75 less than a year earlier. Many employees lost their life savings and tens of thousands of investors lost billions”. (Vinten, 2003-a) One would hope that cases such as Enron are exceptions in the business community worldwide. “However there was general recognition that mini-Enron could well take place elsewhere, and that complacency was not a suitable response.” (Vinten, 2003-a)

Mrs. Sherron Watkins, former Vice President for Corporate Development of the Houston based Enron Corporation, wrote a memo in August 2001 to the then-CEO Ken Lay to inform him on suspicious accounting irregularities within the corporation. As Ms. Watkins explains herself “whistle-blower is a word that generates a lot of negative feelings. There are people who view that term negatively and then there are those who view it heroically. Unfortunately, there just doesn’t seem to be another one-word description that fits my actions” (Lucas and Koerwer, 2004)

### WorldCom

Cynthia Cooper, former WorldCom’s Vice-President – Internal Audit, has played a key role in blowing the whistle on one of the most important accounting scandals in history. In fact, after a lawsuit was filed by shareholders in 2001 against WorldCom, the Securities and Exchange Commission (SEC) of the United States, conducted an investigation in 2002 to confirm that an amount of \$306 billion in 2001 and \$797 million for the first quarter of 2002 were not reported in accordance with the Generally Accepted Accounting Principles (GAAP).

Following this investigation, a total of 6 former WorldCom executives were held responsible for the fraud. In an interview with Time Magazine, as she was appointed as “Woman of the Year”, along with whistleblowers of Enron and the FBI, Cynthia Cooper explained that “There is a price to be paid; there have been times that I could not stop crying.” (Anonymous, 2002) This is another very clear illustration about the difficulties that are associated both with the period of time that precedes the whistle blowing act, and the period of time that follows. One thing is clear however, that Time Magazine’s nomination as “Woman of the Year” is yet another indication that the North American business community is slowly but surely starting to applaud and cheer whistleblowers, rather than perceive them as betrayers and threats, and as people who tell the truth and value ethics and fairness.

### Norbourg

In the summer of 2005, a senior executive from Norbourg, a Montreal (Quebec) based financial and asset management firm, blew the whistle to the *Autorité des Marchés Financiers* (AMF), the recently created provincial entity responsible for regulations enforcement and consumer protection in the financial industry, on what appears to be a \$70 million fraud orchestrated by former Chief Executive Officer of Norbourg, Vincent Lacroix. These whistle blowing procedures perceived by most of Quebec’s small investors as a heroic act, led to a police raid on August 25, 2005, to uncover one of the province’s most important financial scandals in history. (Morazain, 2005)

In parallel to this recent whistle blowing episode, many concerns were raised about the newly created agency’s ability to really protect Quebecers’ investments against corporate wrongdoings and financial mishandlings. In fact “the agency was born 20 months ago from the merger of five separate provincial bodies.(Hadekel, 2005). Michel Marcoux from *Le Devoir*, believes that the AMF should have uncovered this fraud a long time ago. The fact that Mr. Lacroix was also well known by the AMF, since he had been associated with a major financial fraud in Switzerland during the Spring of 2004, is another reason, discussed by Michel Marcoux, to underscore the mishandling of this case by the AMF. In fact, the interesting part of this story is that despite the existence of the superstructure (AMF), and the involvement of the RCMP, it was whistleblowers once again who uncovered the financial scandal.

This story occurs while simultaneously, the Canadian Parliament is taking a close look at the Whistle blow Protection Bill during the fall 2005 session. Despite several positive aspects, the current government bill is also very severely criticized. One significant weakness in the bill is the absence of a legal remedy for a whistleblower that may face retaliation for his or her actions” (O’Malley, 2005)

### **Remedies/Solutions**

There appears to be a very broad consensus about the difficulties that surround whistle blowing. Since “whistleblowers seem to suffer in the short term as well as the long term” (Qusqas and Kleiner, 2001), it is highly recommended that any organization considers the following concepts, as part of their internal policies:

- Employees should be encouraged to communicate their ethical concerns internally.
- Employees need to believe that their concerns will be taken seriously.
- Employees need to feel that they will not suffer any retaliation for their action (Gutner, 1992).

### **A matter of organizational behavior**

There are almost as many different opinions as there are authors with regards to the best means to encourage employees to blow the whistle and to protecting these individuals in the short and long-run. The idea that organizations should individually implement their own policies from disclosure seems to be rather popular in the United States, while Canadians seem to prefer a new legislation and better education about the importance of ethics in corporate management. Perhaps it is time for a code of ethics for whistle blowing. Such an entity would protect both the organization and the employee as it would make sure there was no excuse for staying silent, thus establishing a joint sense of responsibility. (Vinten, 2000) The ideal code of ethics would include the following justifiable requirements:

- it stems from appropriate moral motives of preventing unnecessary harm to others;
- that the whistleblower uses all available internal procedures for rectifying the problematic behavior before public disclosure, although special circumstances may preclude this;
- that the whistleblower has “evidence that would persuade a person”;
- that the whistleblower perceives serious danger that can result from the violation;
- that the whistleblower acts in accordance with his or her responsibilities for “avoiding and/or exposing moral violations” and
- that the whistleblower’s action has some reasonable chance of success.

Internal whistle blowing, when institutionalized as part of an open organizational culture, is an effective and constructive control device. It provides the more effective variety of positive feedback, in the sense of desirable behavior to be encouraged in employees. External whistle blowing is far less desirable, with unfortunate and expensive consequences for organization and whistleblower alike”.(Vinten, 2003-b)

### **A matter of education and a government responsibility**

Education is certainly one of the most important avenues to explore in order to create a culture of responsible governance and ethics, especially within an environment where disclosure of wrongdoings and deviant behavior is encouraged and recognized. There is a deeply ingrained belief in many Western societies that people ought not to inform on other. The pupil who reports a classmate for cheating in a spelling test is frequently among the least endearing people in school. However, education for the younger generations must also be sustained with continuing education and training in the working environment.(Singer, 1997). A range of education and training strategies should be implemented to support a culture of vigilance including informal discussions, coaching, newsletters, e-mail alerts, in service training, town hall meetings, e-learning, and formal training programs. (Berry, 2004)

Corporations and government agencies must individually and internally work towards establishing better conditions for employees to disclose wrongdoings. To enhance the current state of employee reporting behaviors organizations must pay greater attention to the reflection process employees experience in making a decision to disclose their knowledge of corporate misconduct. Understanding the considerations employees contemplate and the factors that facilitate and hinder whistle blowing within the context of the employee reflection process would enable organizations to gain insight into how organizations influence the reflection process and ultimately, employee whistle blowing behavior. Organizations interested in establishing a reputation for corporate integrity could utilize this knowledge to develop strategies and guide actions that encourage internal reporting of illegal, unethical, and illegitimate practices”. (Berry, 2004)

### **Internal or external?**

Besides finding the most efficient solution as to how to ease the conditions under which employees disclose wrongdoings or how their personal and professional life is affected afterwards, resides the question of whether whistleblowers should be encouraged to first raise issues internally, to senior managers for instance, or externally, to

an regulatory agency or other independent body. This key question also divides authors. Although most agree that anonymous and confidential phone lines should be established within organizations, there is a complete disagreement as to “who” should be answering the phone! Such a hotline has been used by corporations in North American for many years. For instance, Sears has had a hotline since 1994 and “the assist line now handles up to 18,000 calls a year from employees”. (Singer, 1997)

## CONCLUSION AND SOME RECOMMENDATIONS

The majorities of employees who become aware of individual or corporate wrongdoing never report or disclose their observations to anyone for fear of the impact it will have, not only on their professional life, but their personal life as well. (Qusqas and Kleiner, 2001) What individuals and organizations have to realize is that “internal whistle blowing... is an effective and constructive control device.” (Vinten, 2003-b) The way in which whistle blowing is implemented within an organization is the key. Organizations need to: (1) encourage employees to communicate internally, (2) make employees “believe that their concerns will be taken seriously”, and (3) make employees feel that they will not suffer any retaliation for their action. (Gutner, 1992) In order for whistle blowing to be a true success within an organization the “corporation and government agencies must individually and internally work towards establishing better conditions for employees to disclose wrongdoings”. (Berry, 2004) This is the direction that Canadians are beginning to follow, by believing that new legislation and better education holds the solution to this problem.

### Future Research

As in the public sector, whistleblowers in the private sector also face difficulties finding jobs. (Qusqas and Kleiner, 2001) This is a clear indication as to the extent to which this topic is one that challenges organizational behavior in the private, public, and not-for-profit sectors. In future researches, it would be quite interesting to study the differences faced by whistleblowers in these three sectors and analyze their post-whistle blowing employment possibilities, and as well as the very important reflection and decision-making process that preceded the whistle blowing act.

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