

Influence of Personal Factors on Whistleblowing Among Accountants in Sri Lanka

Yahiyan Fathima Shifana¹

Whistle blowing plays a crucial role in preventing unethical behavior in organizations. Previous studies on whistleblowing behavior have been conducted in various cultural context and identified the influence of employees' personal factors on whistle blowing behavior, but results of these studies were inconsistent. This study aims to deepening the understanding of whistle blowing behavior by identifying the influence of employee's personal factors (age, gender, and experience) on their both internal and external whistle blowing in Sri Lankan cultural context. This study was conducted among 52 accountants in Sri Lanka. T-test and ANOVA were employed to test if there is any significant differences in whistle blowing behavior (internal and external) related to these personal factors. This study found that age, gender and experience have an influence on both internal and external whistle blowing behavior. Younger (M= 2.3), female (M=3.1) and less experienced employees (2.4) engage in low level of internal whistle blowing compare to older (M=2.9), male (M=4.1) and high experienced (M= 4.7) employees. Regarding to external whistle blowing behavior there is no significant differences in whistle blowing behaviors between male (M= 3.8) and females (M= 3.4), but there is a significant difference in whistle blowing regarding age and experience. Younger (M= 3.1) employees and less experienced (M = 4.0) employees are highly engaged in external whistle blowing than older (M = 1.9) and more experienced (2.1) employees. Mean differences were significant at 0.05 significance levels. Further this study found that younger and less experienced employees are highly engaged in external whistle blowing than internal whistle blowing. Findings of this study highlights the individual differences in whistle blowing behavior in Sri Lankan context that help organization to motivate internal whistle blowing and demotivate external whistle blowing of employees. This study contributes to the literature by examining the influence of personal factors in both internal and external whistle blowing among accountants in Sri Lankan cultural context which was unnoticed in the literature.

Keywords: whistle blowing, culture, Sri Lanka, gender, age, experience

¹ University of Jaffna, Sri Lanka