The Nexus of Whistle-blowing Triangle and Whistle-blowing Intentions on the Pakistani Organizations: Moderating Role of Perceived Organizational Support

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Abstract--- From the past few decades, the concept of whistle-blowing has become novel in the context of an ethical environment. Thus, the foremost purpose of the existing article is to investigate the role of whistle-blowing triangle such as pressure, rationalization, and opportunity on the intentions of whistleblowing of the employees of Pakistani organizations. The moderating role of perceived organizational support on the above-stated relationships is also included in the aim of the study. The employees of private and government organizations that are situated in Punjab province are the respondents and data were taken by using questionnaires and PLS-SEM was employed to analyze the data. The results indicated that whistle-blowing triangle such as pressure, rationalization and opportunity have a positive association with the while-blowing intentions and perceived organizational support positive and negatively moderates among the above-stated nexuses. These findings are providing the guidelines to the policymakers that they should formulate the policies regarding the whistle-blowing intentions of the employees that may affect the employees' job satisfaction and organizational performance.

Keywords--- Whistle-blowing Triangle, Pressure, Rationalization, Opportunity, Whistle-blowing Intentions, Perceived Organizational Support.

I. INTRODUCTION

Mistakes are associated with mankind since its creation. The point of discussion is what we learn from these mistakes. Whether we learn from it or repeat it from time to time. Around the globe, organizations are paying more attention to ethics and moralities. In this context, this investigation examines the recently developed concept of whistle-blowing triangle concept [19], such is framed on collective three main components composed by the triangle of fraud which further includes opportunity, rationalization, and pressure [7]. The main aspect of whistleblowers in the endeavor to label ethics of businesses have been considered increasingly challenging and significant, particularly in the proceeding of the unethical mixed-up organizational universe [2]. Moreover, there are many reasons that whistleblowers keep their identity private. Government law does not compel an institution to give safety or provide protection to whistleblowers' confidentiality. Although, it is also considered better to keep the information or the identity confidential until unless reported by the law.

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The study aimed to expand the researches which have taken the factors which consist of the triangle of fraud regarding understand intentions of whistle-blowing. The majority of the cases related to fraud take place in the work areas where the main people are managers and workers. If it is believed by a whistleblower that they are not being treated fairly due to the reason that they have blown the whistle and try to disclose it [3]. Also, one of the components of the fraud triangle is the pressure that can be modified within this work, to understand the whistle-blowing intentions or to blow the whistle. The corporate sector of any country acts as a backbone to control the financial mechanism, of the country. Around the globe, most of the financial embezzlements carried out with the support of the corporate sector [13]. The same is the case with Pakistan. Although Government authorities are setting legislation a lot of efforts are needed to strengthen it. This study will provide the government and private sector for a better understanding of whistle-blowing to cover the exiting practical gap. Whereas pressure can be linked with various negative and positive feelings, moreover in this task we explain pressure as the feeling of burden which is connected to threats that will arise in the future as an effect of disclosing misconduct. The negative feature of pressure provided that there isn't any safety or any sort of whistleblower protection, due to which the adverse pressure will be stronger than positive pressure while blowing the whistle. Many negative pressures are faced by whistleblowers such as enhanced stress levels, retaliation fear, and reputation loss [4].

Also, regarding few cases increased pressure takes the whistleblower to be silent and refrain from whistle-blowing. While considering positive and negative energetic impacts, whistleblower intentions for whistle-blowing will rely on the rationalization and opportunities available at the spot [5]. Opportunities are found in resources that are supportive of whistleblowers like norms, organizational assistance, and reporting channels. Furthermore, rationalization can be easily understood by the process of cognitive dissonance which is used to convince an individual that the actions are performed following the professional and ethical standards. It is generally used for positive attitude justification, to reduce the pressure which comes into existence due to this action. Prior researches have focused that studies on whistle-blowing are more needed to test that how individuals inside organizations from their whistle-blowing intentions. Particularly, there have been very few actual researches on whistle-blowing such as organizational support on the triangle of whistle-blowing. The individual's features are concerning in impacting their decisions regarding whistle-blowing [6]. More critical researches were conducted which supply pathways conceptually and motivation for establishing a study on a whistleblowing triangle, as it was proposed by the concepts bothering disclosing of frauds and the components of the triangle of fraud can be acquired to understand the elements which lead whistleblowers to perform the whistles. For instance, after going through the accounting study about the whistle-blowing triangle, it proposed examining all parts of the whistle-blowing triangle opposite to the actions and intentions of the whistleblowing [8].

In the available literature on whistle-blowing, no study has examined these elements via the approach of quantitative, it is perceived as a considerable gap. In addition to this, no study was conducted on the parts of the concept of the triangle whistle-blowing. For instance, the qualitative researched the practical empirical idea of the triangle of whistleblowing, debating it as significant to perceive as the main role of such elements in impacting actions of blowing whistles in making better corporate governance.

Moreover, the factors of the fraud triangle have been adopted to understand whistle-blowing intentions. Hence, this research aims to examine the triangle of the whistle-blowing model on the actual basis and evidence of

quantity from whistleblowers with the moderation effect of perceived organizational support. Our study contributes to and expands the literature of whistle-blowing in three different ways. It is the initial research to examine the triangle of whistle-blowing, whereas, all elements extracted from the triangle of fraud are taken in a single framework comprehensively. Unidentified information will be as significant for an organization to act upon it [12]. Employees should be made to acknowledge that the capability of an organization to ask for update questions or give feedback will be restricted if the whistleblower cannot be contacted. It may be probable to reduce these challenges. Whistleblowers should be made acknowledge a report anonymously means it can be extra hard for them to qualify for safety as blowers of a whistle. Regarding the organizational support, whistleblowers establish usual thoughts regarding the level to which the values of institution their cares and contributions about such welfare (POS and assistance of organization).

Perceived organizational support is highly contingent on the elements of whistle-blowing triangles such as pressure, opportunity, and rationalization by appraising whether some actions are unfavorable or favorable and according to the objective and goals of the organization [1]. Same like, inside the firms of audit, the accountants of firms will feel easy in the decision of whistle-blowing whenever there is a high extent of assistance. Thus, the perceived organizational support alone might not be able to disclose the error intentions, but when it is combined with the whistle-blowing triangle features then it could. Thus, some recent researches have been made in a similar area, there is a point that is missing and not been examined and requires to get explored. For instance, prior studies do not carry into account actual and quantitative whistleblowing testing of a triangle. Thus, research performed by Brown, Hays [4] investigated few elements regarding the triangle of whistle-blowing like opportunities and rationalization while other main elements have not been examined like rationalization and pressure.

Secondly, the prior studies have examined the whistle-blowing triangle components within a single topic, without taking external, internal and anonymous disclosing channels [14]. Moreover, this research to the added facts reinforces the existing findings and purposes the verifications amid disclosing channels that may impact the whistleblower intentions. Hence, research expands the art of state in the study on whistle-blowing by giving facts. Relied on the best information, none researches have been made in Pakistani to examine the model of whistleblowing triangle, where data gives preliminary facts on correlation amid parts of the triangle of whistleblowing in intentions of accountants in private to perform the whistle. It is pertinent to mention here that this study is all about the intention of reporting the wrongdoing rather than an act of wrongdoing.

AI. LITERATURE REVIEW

In an inspirational work on fraud, a model was proposed by the Cressey [7] which has the capability of explaining fraudulent or unethical practices inside the organization. Factors included are pressure, opportunity and rationalization, referred to as the fraud triangle [7]. Regarding understand the reason behind blowing the whistle the components of the fraud triangle can be accommodated. Although, till today, less study has been done to examine and give concrete proof on the model of the whistle-blowing triangle. In this task, intentions of whistle-blowing are comprised of pressure in sense of ity, and the rationalizing readiness, by taking notice into the kind of channels for reporting regarding intentions of whistle-blowing [22, 23].

The upcoming threats encounter by whistleblowers or the feelings of burden is known as pressure. Within Indonesia there is no safety or security of the whistleblower, causing a negative sense of pressure extra dominant in our research. Thus, if the protection or safety was guaranteed then the pressure may be stronger enough [15]. Moreover, the incentive of finance is an inspirational element that can motivate whistleblowers for reporting on wrong things happening. For blowing whistle it is a rider to enhance the intention. Furthermore, the availability of assets like institutional assistance, code of conduct,

channels regarding reporting and norms, which make all individuals blow the whistle comfortably is referred to as opportunity. Also, the readiness to defend whistle-blowing as a better behavior according to the standards of morals and ethics is known as rationalization [25].

Some researchers suggest that mixed outcomes on the correlations between the intentions of whistle-blowing individuals, any probable consequences of these elements in the recent study be examined [19]. Moreover, those with more power workers who observed wrong things happening have little fear from their organization than those with fewer power workers, and hence, more probably to blow the whistle. New researchers, on the other hand, may not know how their culture cooperation runs and are little concerned with blocking the wrongdoings. They might also be little known with the appropriate means for the blowing of the whistle [21]. Furthermore, there are rules and regulations relevant to whistle-blowing in Indonesia and as well as in a few other countries whereas, during a crisis of recent few years the problem of whistle-blowing in Pakistan got attention. Every institution within Pakistan nowadays has a system of whistle-blowing to assist good governance cooperation. Moreover, for the whistleblower's safety few rules and regulations were created. Thus, the whistleblowers were not fully protected from different retaliation and risks by the whistleblower protection act [8, 14]. An additional comprehensive study on the whistle-blowing triangle is still required stated that the empirical study researching the triangle of whistle-blowing is still restricted to factors like rationalization and pressure, it is significant to upgrade insights in this premises [20]. In the below areas we will explain the parts of the whistle-blowing and draw hypothesis to be examined.

Pressure accommodates negative implications and its pressures are generally linked challenges that arise from the view of the organization. Moreover, it is a load of feelings linked with threats upcoming, thus this element can impede an energetic whistleblower encourage whistle-blowing [22]. This is due to the negative influence of pressure on the career and life of whistleblowers. Following the explanation by the planned behavioral theory, the blowers of the whistle are beneath social, organizational as well as personal pressures. Furthermore, the pressure of psychology like reputation loss and injustice experienced that motivates the whistleblower to select refrain and silence from whistle-blowing. External pressures are considered as barriers such as unfair treatment risk, risk of being terminated, reputation loss related risks, and future retaliation fear [33]. Whistleblowers usually remain quite in the environment of Indonesia, whenever they are opposed to unethical behavior, which can take professional inferences like breaking codes of ethics, leading to revocation or sanctions of licensed practice [32].

Moreover, the pressure that is internal and is encountered by the whistleblower also mix-up intentions of whistle-blowing. Factors that are internal like morals, the loyalty of religion, satisfaction of work area and values are also the main origin of the whistleblowers solve to blow the whistle. Although in context researched, the whistleblower protection rate is low in Indonesia. Few whistleblowers have the strength to report about the wrong things happening, apart from knowing about the risks that they will have to face in the upcoming time. This attitude is usually linked to the internal condition of control and maximum lesson reasoning's obtained through individual whistleblowers [24]. Thus, we debate that pressure that is external plays a vital role in impacting the intentions of whistleblowers to report about the wrong things happening in highly unsure situations. Also, whenever the threat is greater in comparison to the advantage received, the whistleblower will select the option to keep silent. Prior studies show that there is a negative consequence of pressure on whistle-blowing intentions [19, 25]. The below hypothesis is drawn regarding the above debate:

H1: There is a negative association between pressure and intentions of whistle-blowing in the organizations of Pakistan.

The second significant factor of the whistle-blowing triangle is an opportunity regarding a report about the wrong things happening. Opportunity to disclose wrongdoing is presented to every individual whenever the legal or moral obligation to disclose such type of action is assisted by the organization that is existing and relevant policy standards [18, 19]. A few elements which enhance the whistleblowing opportunity differ amid various systems of organizational assistance, work area norms, and unidentified disclosing channels. Legislation and support of organizations for the whistleblower's

protection may influence opportunities to report wrong things happening where an unidentified disclosing channel is existing. Moreover, the norms persuading in the work area also encourage awareness in the sense of ethics for disclosing misconduct. Few researchers collate the opportunity for these types of reports as justice procedures [23].

Also, opportunities can come to existence when whistleblowers have enough knowledge and skills like technical abilities and information technology, which assist in the work of whistle-blowing. Furthermore, the features of wrongdoing noticed may also influence whistle-blowing intention and as well as opportunity. For instance, the long-term effect of fraud, the evidence of fraud and losses magnitude may all influence the process of decision making in the whistle-blowing [26]. The below hypothesis is drawn from the above discussion:

H2: There is significant association amid opportunity and intentions of whistle-blowing in the organizations of Pakistan.

It is a method of justification that is internal for a whistleblower when selecting a specific action by standards of morals when faced with the issues of ethics. This is a process in which whistleblowers ascertain in her or his peace of mind regardless of the wrongdoing identified should be disclosed [28]. For the morals of high standards, the rationalization method might be simple, because they don't need to persuade themselves about wrong things happening are immoral or illegal. Far from it, individuals with morals of lower standards, the rationalization method might be hard. Individuals with this type of moral code may think again to keep silent whenever they face something wrongly done. Few researchers have found as a very hard method to understand, due to its involvement in many components of psychology [30]. For instance, they described seven different groups of rationalization on two conceptual bases: theory of cognitive dissonance and theory of moral disengagement. Rationalization is also referred to as the method of organizational justice at the back of whistleblowers' idea to whistle-blowing [11].

Besides, following the theory of cognitive dissonance, we debate that who blow whistles frequently considers commitment to blowing the whistle hard required to be justified following standards of moral [10]. The theory of cognitive dissonance defines that whenever difficult choices are made by whistleblowers such as in between the whistle-blowing or chose to remain silent, they are required to rationalize their own decisions and consider the influence or upcoming threats it may face. Whereas the condition may be limpid in context of reality, in several cases all individuals require to emphasize the topic or context of a specific attitude to decision making of ethics [31]. Furthermore, rationalization can be beneficial enhancing positive attitudes such as whistle-blowing, only whenever a standard of morality can be blindly trusted. Few prior investigations have shown that rationalization has a consequence of whistle-blowing intentions that is positive [19, 29]. The Hypothesis derived from the above discussion is as below:

H3: There is a positive association between rationalization and intentions of whistle-blowing in the organizations of Pakistan.

Employees set a usual perception regarding the level to which the institution values their care and contributions about their welfare [17]. Furthermore, the perceived organizational support is highly contingent on the factors of whistle-blowing triangles such as pressure, opportunity, and rationalization by appraising whether some actions are unfavorable or favorable and according to the objective and goals of the organization [1]. Same like, inside the firms of audit, the accountants of the public will feel easy in the decision of whistle-blowing whenever there is a high extent of assistance. Although, the perceived organizational support alone might not be able to disclose the error intentions, when it is combined with the whistle-blowing triangle features then it could [9]. It is tested the direct correlation between the readiness of the management accountant who blows the whistle and the organizational support [16]. They identify that organizational support affects the intentions of whistle-blowing. The organizational support enhances the probability of whistle-blowing, as the whistleblowers wish to put the back of organization on course and it was positively linked to both the intentions of disclosing and the empirical reporting. Generally, the actual and theoretical researches of whistle-blowing have acknowledged that support of organization can directly impact the willingness to whistle-blowing [35].

Furthermore, an accountant of the public might have PBC, IC, ATW, and PRR to disclose unethical behavior and errors that arise in work areas, but he or she will require considering the perceived organizational support available to disclose before deciding. So the perceived support of organization strengthens the whistle-blowing intentions, while the whistleblower can be extra definite and could have the motivation to disclose any violation with no fear [27, 32]. Prior studies have identified an important correlation amid the PRR, PBC, PCR, IC, and ATW with the intentions of whistleblowing which are moderated by perceived organizational support [34, 35]. The below hypothesis has been drawn from the above discussion:

H4: Perceived organizational support moderates the relationship between whistle-blowing triangle and intentions of whistle-blowing in the organizations of Pakistan.

BI. DATA COLLECTION

The foremost purpose of the existing article is to investigate the role of whistle-blowing triangles such as pressure, rationalization, and opportunity on the whistle-blowing intentions of the employees of Pakistani organizations along with the moderating role of perceived organizational support on the above-stated relationships. The employees of private and government organizations that are situated in Punjab province are the respondents and data were taken by using questionnaires and PLS-SEM was employed to analyze the data. During the data collection process, around 650 questionnaires were distributed to the respondents but out of them only 520 questionnaires were returned and the response rate was 80.0 per cent. The pressure (PR) has 4 items, opportunity (OP) also has 4 items, rationalization (RL) has 5 items, perceived organizational support (POS) has 8 items and whistle-blowing intentions (WBI) have 10 items. The variables are highlighted in Figure 1.
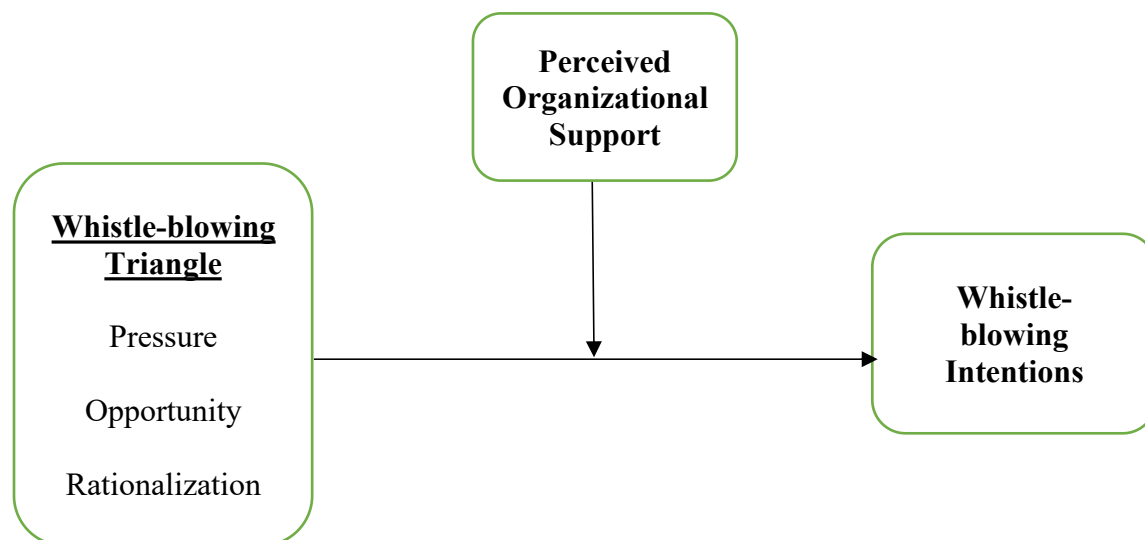

Figure 1: Theoretical Framework

IV. DATA ANALYSIS

The findings exposed the relationships among the items that are known as convergent validity and results indicated that high correlation among the items and valid convergent validity because loadings are larger than 0.50 along with AVE that also has not less than 0.50 values, while Alpha and CR values are also not less than 0.70. These statistics are mentioned in Table 1.

Table 1: Convergent Validity

Constructs	Items	Loadings	Alpha	CR	AVE
Opportunity	OP1	0.886	0.767	0.846	0.588
	OP2	0.798			
	OP3	0.822			
	OP4	0.503			
Perceived Organizational Support	POS1	0.902	0.931	0.946	0.745
	POS2	0.904			
	POS4	0.819			
	POS5	0.765			
	POS7	0.880			
	POS8	0.900			
Pressure	PR1	0.777	0.754	0.845	0.577
	PR2	0.781			
	PR3	0.792			
	PR4	0.682			
Rationalization	RL1	0.787	0.840	0.893	0.676
	RL2	0.829			
	RL4	0.846			
	RL5	0.827			
	WBI1	0.780	0.890	0.912	0.565
	WBI10	0.703			
	WBI2	0.788			
	WBI3	0.810			
	WBI5	0.768			
	WBI6	0.710			
	WBI8	0.729			
	WBI9	0.715			

The results exposed the relationships among the constructs that are known as discriminant validity and results indicated that no high correlation among the constructs and valid discriminant validity because the values of Fornell Larcker and cross-loadings are meet the standards like variable itself values are not smaller with other variable values. These statistics are mentioned in Table 2 and Table 3.

Table 2: Fornell Larcker

	OP	POS	PR	RL	WBI
OP	0.767				
POS	-0.513	0.863			
PR	0.560	-0.404	0.759		
RL	0.577	-0.389	0.529	0.822	
WBI	0.661	-0.573	0.568	0.745	0.751

Table 3: Cross-loadings

	OP	POS	PR	RL	WBI
OP1	**0.886**	-0.401	0.489	0.506	0.579
OP2	**0.798**	-0.512	0.543	0.575	0.627
OP3	**0.822**	-0.425	0.380	0.367	0.478
OP4	**0.503**	-0.087	0.197	0.209	0.206
POS1	-0.452	**0.902**	-0.340	-0.316	-0.519
POS2	-0.394	**0.904**	-0.311	-0.276	-0.458
POS4	-0.436	**0.819**	-0.364	-0.349	-0.484
POS5	-0.504	**0.765**	-0.420	-0.455	-0.521
POS7	-0.465	**0.880**	-0.333	-0.323	-0.518
POS8	-0.381	**0.900**	-0.306	-0.272	-0.446
PR1	0.393	-0.233	**0.777**	0.391	0.403
PR2	0.421	-0.257	**0.781**	0.379	0.405
PR3	0.437	-0.300	**0.792**	0.417	0.429
PR4	0.438	-0.412	**0.682**	0.410	0.473
RL1	0.481	-0.326	0.429	**0.787**	0.580
RL2	0.519	-0.360	0.415	**0.829**	0.619
RL4	0.438	-0.291	0.438	**0.846**	0.637
RL5	0.464	-0.303	0.459	**0.827**	0.614
WBI1	0.395	-0.377	0.405	**0.601**	0.780
WBI10	0.537	-0.334	0.437	**0.473**	0.703

WBI2	0.564	-0.531	0.454	**0.592**	0.788
WBI3	0.465	-0.391	0.396	**0.670**	0.810
WBI5	0.436	-0.379	0.436	**0.674**	0.768
WBI6	0.591	-0.630	0.381	**0.465**	0.710
WBI8	0.515	-0.396	0.479	**0.494**	0.729
WBI9	0.474	-0.379	0.436	**0.484**	0.715

The results also exposed that no high correlation among the constructs and valid discriminant validity, because the values of Heterotrait Monotrait (HTMT) ratios are meet the standards like values of the ratios, are smaller than 0.90. These statistics are mentioned in Table 4.

Table 4: Heterotrait Monotrait Ratio

	OP	POS	PR	RL	WBI
OP					
POS	0.546				
PR	0.685	0.470			
RL	0.674	0.436	0.661		
WBI	0.747	0.621	0.690	0.857	
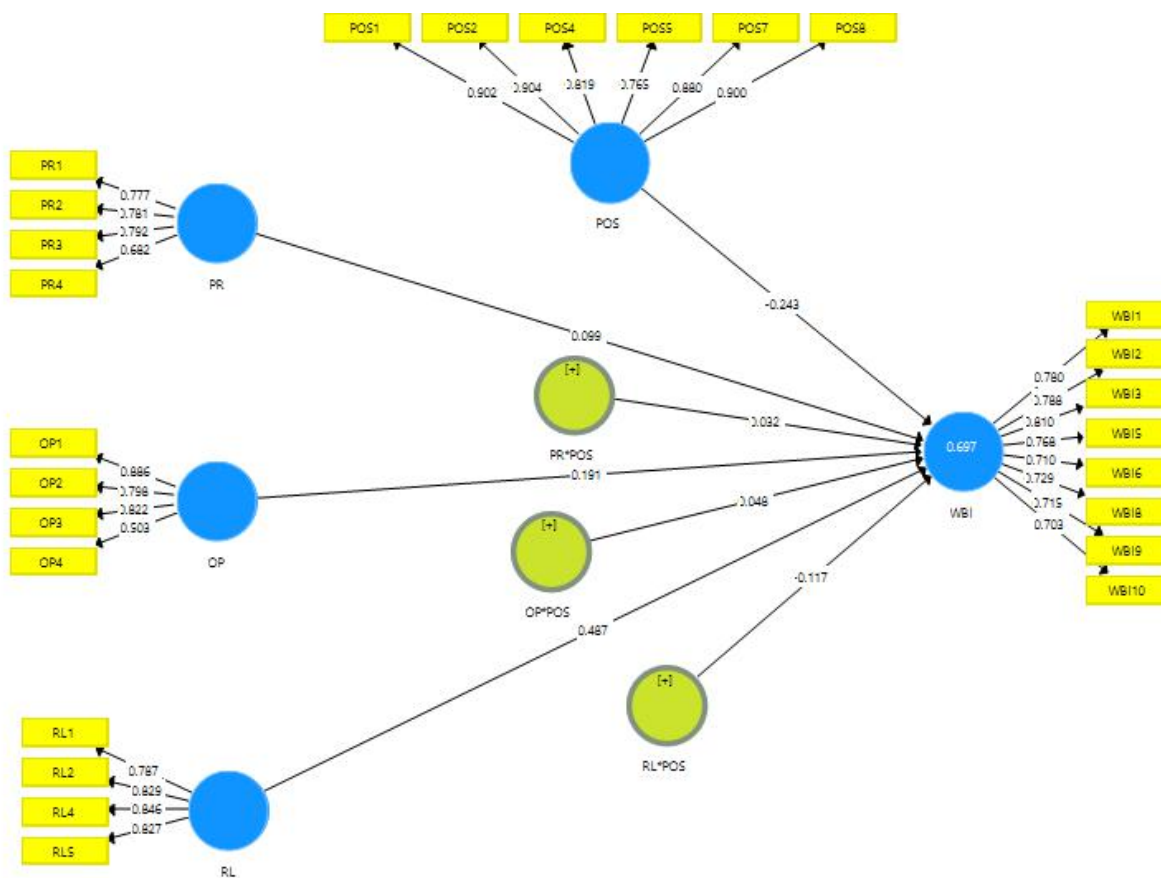
Figure 2: Measurement Model Assessment

The path analysis indicated that pressure, rationalization, and opportunity have a positive association with the whistle-blowing intentions and reject the H1 while accepting the H2 and H3. In addition, the perceived organizational support has positive moderation among the opportunities and whistle-blowing intentions while negative moderation among the rationalization and whistle-blowing intentions and accept H4. These figures are shown in Table 5.

Table 5: Path Analysis

	Beta	S.D.	t-values	p-values	L.L.	U.L.
OP -> WBI	0.191	0.026	7.277	0.000	0.141	0.242

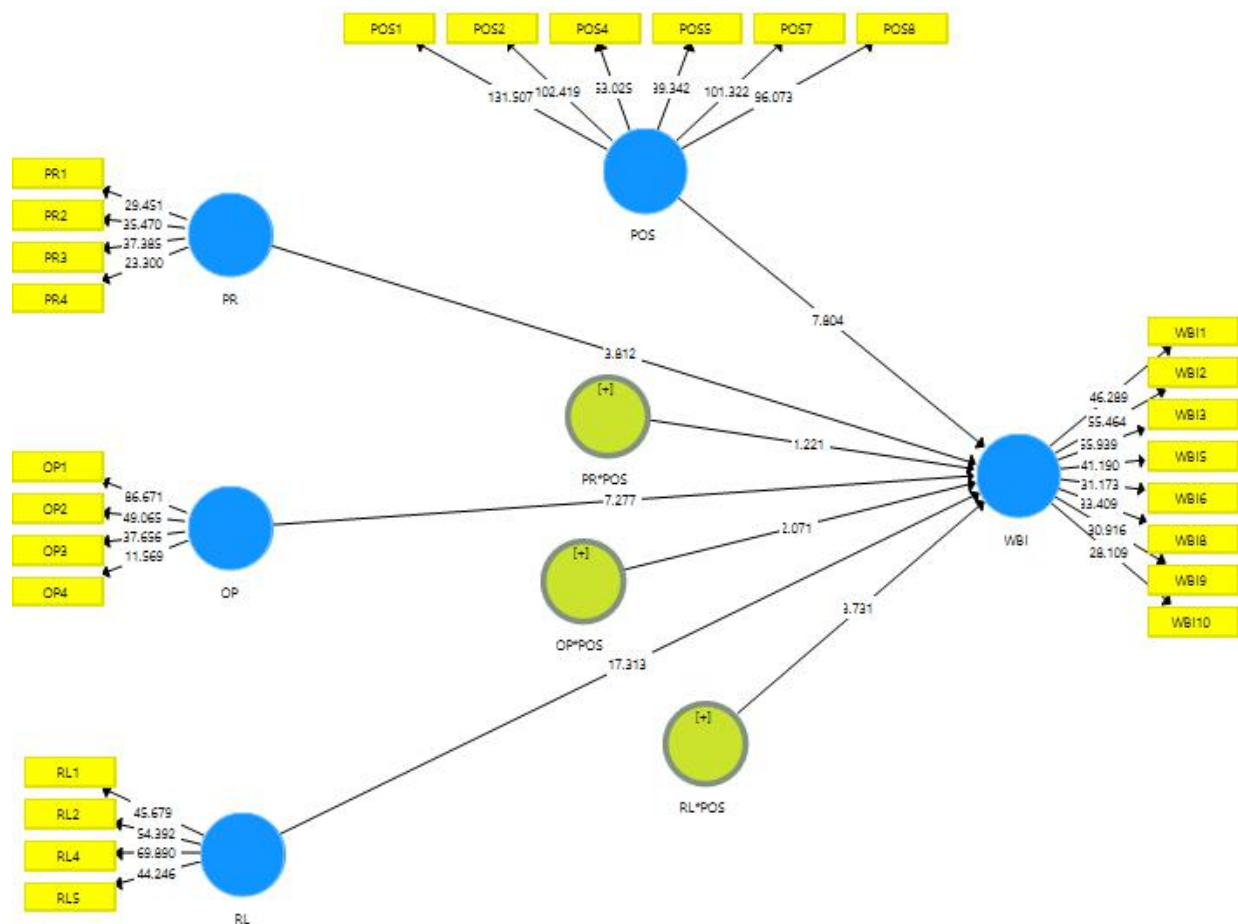| OP*POS -> WBI	0.048	0.023	2.071	0.039	0.004	0.097
PR -> WBI	0.099	0.026	3.812	0.000	0.046	0.148
PR*POS -> WBI	0.032	0.027	1.221	0.223	-0.023	0.076
RL -> WBI	0.487	0.028	17.313	0.000	0.429	0.538
RL*POS -> WBI	-0.117	0.031	3.731	0.000	-0.175	-0.048

Figure 3: Structural Model Assessment

V. STUDY RESULTS, SUMMARY AND CONTRIBUTION

Globalization is resulting in increasing awareness to strengthen the ethical environment of the workplace. This lack of ethical awareness in the workplace resulting in a rapid increase in financial embezzlements around the globe day by day. Organizations not only aware of their employee but also provide a better ethical environment in the workplace for better performance. Keeping this in view this study tested the relationship between whistle-blowing triangle (components are pressure, opportunity and rationalization) and of the view that there is a positive association between opportunity and whistle-blowing intentions in the context of Pakistan. [4]. Another tested variable was rationalization and results proved that there is a positive association between rationalization and whistle-blowing intentions in the employee of the audit firm of Pakistan [19]. Another factor which was tested in this study was the moderation effect. Whether perceived organizational support acts as a moderator in the relationship. The results of this investigation conclude that POS moderates the link amid intentions and triangle of whistleblowing [20].

Management can be in a better position to exercise a vital decision making be keeping the crux of this investigation in view to stop the financial embezzlements by supporting their employees. Additionally, this will also help out to shape a better organizational standing SOPs for employee support and better ethical environment in the working position. Based on detailed debate and analysis of this study it is concluded that the whistle-blowing triangle plays a critical role to support the intentions of the whistleblowing concept, especially in the Pakistani view. Whistle-blowing triangle components like Pressure, Opportunity and Rationalization are the key players to promote the whistle-blowing intentions to minimize the financial embezzlements in corporate sector vide employee of audit firms in Pakistan. Although the management of public and private limited firms of Pakistan is not fully aware with the concept of whistle-blowing so with the help of study the corporate sector can provide a better ethical environment to its employee in accordance to their needs with the view to strengthen their intentions to report the wrongdoing.

There are some limitations aligned with this study. First Pressure was tested from a negative point of view while its other positive aspect was missing. Second, the mediation effect was missing there. Third, it is limited to the audit industry only. Fourth data was collected from a single city of Pakistan. Final and fifth ones are time and financial constraints. In the research world the is a call for the researcher to 1) to replicate this model in a different culture to strengthen the outcomes, 2) to test the model with further variables (mediation effect) and finally 3), test the data set on the public sector.

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