Reflections on the Moral Status of Whistle Blowing in the Context of the Zimbabwean Business Environment – a Cultural Perspective

RESEARCH REPORT

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By

Ellen Chinengundu
Student Number: 7079 304 2

Study Leader: Ms Lea Dippenaar

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ABSTRACT

The main purpose of this study is to analyse the Zimbabwean perspective on whistle blowing and to look at the different approaches used by advocates of whistle blowing and analyse if they are compatible with Zimbabwean culture. The researcher's major question in this project is: are the approaches used by advocates of whistle blowing adequate and appropriate in the Zimbabwe business environment and are the approaches compatible with the Zimbabwean culture?

The propositions and hypothesis were tested using a questionnaire which was used to collect data. The study revealed the following:-

- The Zimbabwean culture does have an impact on the moral status of whistle blowing
- The Zimbabwean current economic situation has played a key role in changing the way Zimbabweans view whistle blowing
- Technology and globalisation has an impact on the Zimbabwean culture and the way in which whistle blowing is viewed
- The level of corruption in Zimbabwe has had an impact in the way that Zimbabweans view whistle blowing
- Zimbabwe does have cultural inhibitions to whistle blowing
- The introduction of legislation to protect the whistle blower will significantly change the way Zimbabweans view whistle blowing
- A company's organisational structure has an impact on the number of whistle blowing cases that are brought forward

It is recommended that the government introduce a policy of cultural transgression in order to change the cultural perspective towards whistle blowing. In addition, legislature to protect the whistle blower should also be introduced as this will bring more cases out in the open.

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STATEMENT OF OWN WORK

This is to certify that this research is my own work and that all the references and research material used have been accurately reported.

Signed.....

E.CHINENGUNDU

LIST OF ABBREVIATIONS

Abbreviation	Description
RBZ	Reserve Bank of Zimbabwe
ZIMRA	Zimbabwe Revenue Authority
USA	United States of America
FIIE	Financial Intelligence Inspectorate Evaluation
STRs	Suspicious Transaction Reports

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CHAPTER ONE

ORIENTATION

1.1 INTRODUCTION

A comparison of most cultures around the world makes it abundantly clear that one size does not fit all. There is a wide variety of factors that determine what is regarded as an appropriate model for a specific country or region. Such factors include how corporations are conceived in the respective regions, the rule of law system that is followed and the colonial legacies that shaped the societal structure of a country. Besides these factors, the cultural values that underpin societies also play a determining role in what is perceived as morally correct (Theimann 2005).

The role of cultural values in what is perceived to be ethical on the issue of whistle blowing is particularly eminent in Africa. What is regarded as best practice in whistle blowing in one region cannot always be regarded as such in other regions of the world. To the contrary, it can be counterproductive and even outright offensive. Whistle blowing is considered to be morally correct and is actually encouraged in the Anglo-Saxon world with its highly individualistic culture. In the Oriental culture, whistle blowing does not sit comfortable with its stronger communal values that emphasize belonging and avoidance of embarrassment. Neither does it fit well in the African culture system that also stresses the importance of belonging as well as consensus-seeking discourse (Vogel 1992).

With the ever increasing mobility of capital and the emergence of a truly global market, interaction between different modes of cultures and their different respective ethical requirements are inevitable. African cultures and diversity are unique and in order to succeed in business in Africa, organisations will have to

be aware of this diversity and will have to use appropriate management styles, rather than blindly adopting those of the west.

A plethora of pertinent questions has been raised regarding the moral status of whistle blowing in Zimbabwe. The following are some of the questions that are of direct relevance to this research:

- To whom should the employee pay more allegiance, between the employer with whom he/she has a contract and the community that raised him/her?
- How sustainable is whistle blowing in the face of the proverb *mukurumukuru hanga haigare bvunde?* (The authority or deeds of an elderly person cannot be challenged). In such an environment, can one blow the whistle against an elderly member of the community? At what stage does the elderly member of society loose his/her rights or immunity to being exposed?
- Can one blow the whistle against his/her relative, guardian or any person who raised him/her?
- Has enough been done by the respective authorities in promoting whistle blowing in light of the cultural inhibitions in Zimbabwe when it comes to whistle blowing?
- Has enough been done towards protecting the whistle blower in terms of legislation?

Zimbabwe is a high power distance culture. The culture is that of respecting the elders and those in positions of authority. As one is growing up one is taught that you do not question the authority of elders or those in positions of authority. Prior to the year 2000 whistle blowing was not promoted or encouraged by the respective authorities. But with the turn of the century there has been a noticeable change towards whistle blowing. The RBZ has even gone to the extent of advertising on-line for whistle blowers **(Appendix 1).** A number of Bills were passed were passed by the Zimbabwean government, which were aimed at curbing corruption and promoting whistle blowing. For example, the Bank Use Promotion and Anti-Money Laundering Bill, 2003, Witness Protection Act 112 of 1998, The Prohibition and Prevention of Money Laundering Bill, 2001,

Anti Corruption Commission Bill, 2003, and The Economic Crime and Anti Money Laundering Act 2000 which all make mention of whistle-blower protections. This was a departure from the culture of protecting those in positions of authority. The researcher seeks to find ways in which whistle blowing can be promoted in tandem with the Zimbabwean culture.

1.2 AUDIENCE

This research proposal is aimed at the following and will be of particular interest to:-

i. Academics, scholars or students who are interested in, or wish to conduct research on the moral status of whistle blowing in Zimbabwe. This research can be used as a useful starting point for further debate and research.
ii. The business community at large who can be guided on how to approach and encourage whistle blowing in the work environment.
iii. The labour bodies who can be guided in how to advise their members on how to approach whistle blowing cases at work.
iv. The government, especially given the current level of corruption in Zimbabwe.

1.3 THE RESEARCH QUESTION

The researcher's major question in this project is: are the approaches used by advocates of whistle blowing adequate and appropriate in the Zimbabwe business environment and are the approaches compatible with the Zimbabwean culture?

1.4 THE RESEARCH OBJECTIVES

In order to address the research topic in an organised and systematic manner, the following research objectives have been formulated:

a. To analyse how the Zimbabwean cultural perspectives on whistle blowing have evolved over the past few years.
b. To analyse how technology and globalisation have paid a part in the way that Zimbabwe views whistle blowing.
c. To investigate how the current economic situation has impacted on the moral status of whistle blowing in Zimbabwe.
d. To investigate if the level of corruption has had an impact on how Zimbabweans view the moral status of whistle blowing.
e. To show the Zimbabwean cultural inhibitions to whistle blowing.

1.5 THE STATEMENT OF THE PROBLEM AND SUB-PROBLEMS

Most of us are aware of cultural differences. The assumptions in Africa and in the West can be totally different. "The African culture believes the spiritual world to be very real and important because it balances the physical world. The implication is that culture does not manifest much development or dynamism – it even tends towards fatalistic. The Africans believe in a strongly but holistic culture. They believe that the good is locked up in the past and not in the present. Age is respected and the aged are cared for at home. This is because the older one is; the nearer one is to original time and thus the wiser, with greater authority. Authority is therefore a given and is not acquired" (Van der Walt, 1994). This, is why in the African culture, the authority of an older person is not questioned, it is a given. In Zimbabwe this is expressed in the idiom *mukururumukuru hanga haigare bvunde.* This does not help the case of whistle blowing against an elder member of the community as the elder are believed to be immune, wiser and with great authority.

"On the other hand, the Western culture believes that the natural physical world is real and important, the spiritual world is simply superstition. The implication is that ongoing change and development characterise culture. The culture is fragmented but dynamic. The Westerners believe that the past is not perfect, but "primitive". Old people are pitied and placed in old homes outside the

mainstream of the community (youth is the "golden time"). Authority is something which is attained through ability and is not automatically achieved through old age" (Van der Walt, 1994). In the West, when it comes to whistle blowing no-one is immune. This is probably why it is easier to promote whistle blowing in the West than in Africa.

From the above statements it can be deduced that when one is doing business in another part of the world, one must take the time to understand the culture of that country and find ways to operate the corporation in a way that does not go against culture or tradition. For one to be able to promote whistle blowing in Africa, one must understand the culture of Africa and find ways to promote whistle blowing in tandem with the African culture.

"The African culture has a more casual and indirect way to ask and answer questions. Would rather keep quiet than disturb relationships. Prefers to give the answer one thinks the other would like to hear. Shame plays a more important role than guilt in ethics (it is important that people should not know that you did wrong, so that your public image should not be damaged.) The African culture uses more personal communication by way of spoken word (riddles, proverbs, poetry, stories, dramas and songs.) Thus: oral tradition, strongly developed memory, danger of parroting in study" (Van der Walt, 1994). This again does not help the case for whistle blowing as it has been indoctrinated through the idioms that one does not wash their dirty linen in public. "The African way of learning leaves a more lasting impression that the Western way which is very impersonal. The virtues and values are kept vivid by the Africans' proverbs and songs" (Van der Walt, 1994).

"In the Western culture, there are more direct questions and answers. If necessary, somebody is told the unmitigated truth – even if it hurts and is injurious to relationships. Guilt is perhaps more important than a sense of shame. (Personal guilt is felt even though nobody else knows about it.) The West uses more impersonal modes of communication by means of the written

word, printed word and electronic media" (Van der Walt, 1994). One can see why the case for whistle would be easy to promote in the West.

In viewing other cultures one should keep one should keep an open mind and not simply dismiss alien social practices on the basis of one's cultural prejudices (Shaw & Barry 1998). What works in the Western culture might not work in the African culture and vice versa since the two cultures are different. An in-depth understanding of a culture is required before one can determine what works for that particular culture.

One has to understand that each country and culture holds its own views of what is moral and immoral. No one country or culture is better than the other. If one is doing business in one culture then that person must adopt the local ways of doing things.

In this project, the researcher seeked to highlight and critic conditions under which whistle blowing can be morally permissible, justifiable and mandatory in the African context. The researcher evaluated and analysed various approaches to whistle blowing used by the Governor of RBZ and the Minister of Anti-Corruption and Anti-Monopolies, with the view to improve the moral status of whistle blowing in Zimbabwe. The researcher's major question in this project is: Are the approaches used by advocates of whistle blowing adequate and appropriate in the Zimbabwean business environment and are the approaches compatible with Zimbabwean culture?

1.5.1 SUB-PROBLEMS

The following were identified as the sub-problems of the main research question:-

i. What is the Zimbabwean cultural perspective on whistle blowing?
ii. What are the major causes of whistle blowing in the Zimbabwean business environment?

iii. Are the approaches used by advocates of whistle blowing adequate to promote whistle blowing in the Zimbabwean business environment?
iv. Are the approaches used by advocates of whistle blowing compatible with Zimbabwean culture?
v. What are the moral implications of Zimbabwean culture on contemporary business' act of whistle blowing?

1.6 DEFINITIONS

Whistle Blowing - is the disclosure by organisation members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to a person or organizations that may be able to effect action (Miceli and Near 1985). It is an effort to make others aware of practices one considers illegal, unjust or harmful. Whistle-blowing becomes an issue when an employee is ordered to perform some act or has obtained knowledge that the institution is engaged in activities that:-

- are believed to cause unnecessary harm to third parties
- are in violation of human rights or
- run counter to the defined purpose of the institution

Whistle-blowing can be done for a number of reasons, including personal gain, social responsibility, malice and revenge (De George 1999).

Whistle blower – an employee or officer of any institution, profit or non-profit, private or public who believes either that he/she has been ordered to perform some act he/she has obtained knowledge that the institution is engaged in activities which:

a. are believed to cause unnecessary harm to third parties,
b. are in violation of human rights,
c. run counter to the defined purpose of the institution and

who informs the public of this fact (Shaw & Barry 1998).

Ethics – refers to the rules and principles of right and wrong conduct. Ethics are about who you are and how you conduct your business.

Morality – is a term used to cover those practices and activities that are considered importantly right and wrong; the rules that govern those activities; and the values that are embedded, fostered or pursued by those activities and practices. The morality of the society is related to its mores, or the customs that a society or group accepts as being right and wrong, as well as those laws of society that add legal prohibitions and sanctions to many activities considered to be immoral. Morality covers all human actions, some of which are morally permitted or morally prohibited and some of which are beyond one's duty and so especially praiseworthy. A society is more certain of the bulk of its traditional norms of morality than it is of any of its theory of morality (De George 1999).

Ethical Relativism – the theory that what is right is determined by what a culture or society says is right. There is no absolute ethical standard independent of culture context, no criterion of right and wrong by which to judge other than that of particular societies. What morality requires is relative to society (Shaw & Barry 1998).

The Zimbabwean business environment – currently Zimbabwe is undergoing and economic crisis which is characterised by hyper-inflation, an acute shortage of foreign currency, more than 80% unemployment rate.

Culture – is the ways in which human beings shape their natural and human environment. It is describes the way people relate to and cope with the realities they encounter in their everyday lives. It concerns the way we make sense in our lives. It is reflected in our behaviour, customs, values, language, art, technology – even in the way we eat, work and relax. (Van der Walt 1994)

Globalisation – the trend away from distinct national economic units and towards one huge global market (Hill, 2003)

Individualism – this refers to the degree to which ties between individuals within society are loose or tight. It is reflected in the way people live together – for example, in nuclear families, extended families or tribes – and it has many implications for values and behaviour (Hofstede 2001). It measures the extent to which members of a culture focus on themselves as individuals, intent on personal achievement and protecting their own interests. In highly individualistic societies, individuals are expected to look after themselves and their immediate families only. In highly collective societies, people are strongly integrated into cohesive in-groups.

Long-term Orientation – this measures the extent to which a culture's emphasis is on a pragmatic, future-oriented perspective rather than focusing on the present (Barkema & Vermeulen, 1997). Individuals with a long term orientation perceive a high dependence on employers and tend to place value on the employer than themselves (Lu, Rose, and Blodgett, 1999).

Power Distance – this refers to how accepting a society is of hierarchy. Low-power-distance societies demand justification for power inequalities and strive for equity. High-power-distance societies are more accepting of hierarchy. This dimension affects the workplace between managers and subordinates. High power distance cultures place greater importance on the cues of superiors and other referents, while lower power distance cultures show greater interdependence between managers and subordinates. In a culture with high power distance, the common belief is that there should be a certain degree of inequity in the organisations. Supervisors are considered inaccessible and entitled to privilege. Thus more importance is given to supervisors' decisions and their actions are less subject to scrutiny. Supervisors are seen as superior persons (Hofstede, 2001).

Uncertainty Avoidance – this measures the extent to which members of a culture feel threatened by that which is uncertain or unknown. High uncertainty

avoidance indicates a desire for predictability and reliance on formal rules and regulations.

Peer Reporting – a form of upward control in which the observer seeks to eliminate inappropriate behaviour being committed by senior officials of the corporation (King, 2001). It is a form of whistle blowing in which an individual discloses the wrong-doing of a peer and is therefore a form of lateral control in which the observer seeks to eliminate unethical behaviour being committed by an employee who may be of the same status and/or position (Trevino & Victor, 1992).

National culture – refers to "a collective programming of the mind that distinguishes the member of one group or category of people from another" (Hofstede, 2001).

Organisational Culture – a pattern of basic assumptions, invented, discovered, or developed by a given group, as it learns to cope with its problems of external adaptation and internal investigation, that has worked well enough to be considered valid and therefore is to be taught to new members as the correct way to perceive, think and feel in retaliation to those problems (Schein, 1992). It identifies appropriate values, beliefs and behaviours for members of an organisation (Baker, 1980). It identifies how people should behave at work and what tasks and goals are important.

Organisational structure – the formal systematic arrangement of the operations and activities that constitute an organization and the interrelationships of these operations to one another (Organ and Bateman 1986). Griffen and Moorhead (1986), perceive structure as including the organization's tasks, reporting and various relationships within the organization. Daft (1989), defines structure as consisting of formal reporting relationships including the number of levels in the hierarchy, the span of control of managers

and supervisors, and the communication within the organization across departments.

Centralized (vertical) structure – all decisions are in a top-down pattern to employees and staff throughout the organisation It provides high levels of management control, standardized procedures, uniform policies, specific titles, ranked positions, a high level of bureaucracy and highly structured organisational communication (Andrews and Herschel, 1996).

Matrix structure – the particular structural arrangement in which the two forms operate with balanced priority and authority on a relatively permanent basis. The pure matrix includes a balance of power and joint decision making between functional department heads and project managers (Burns, 1989).

Horizontal structure – the flow of messages across functional areas at a given level of an organisation (Daniels, Spiker and Papa, 1997).

Divisional structure – organised according to individual products, product groups, services, regions, markets, customers or major programs (Daft, 1989). Management has direct responsibility for their own department's operation and performance.

Hybrid structure – a combination of product and functional divisions or a mixture of two or more organisational designs. (Daft, 1998). It allows organisations to diversify their functional departments into separate business units.

1.7 THE DELIMITATIONS OF THE RESEARCH

It is important to identify the major focus of the study and ensure that it is comprehensively dealt with. This is particularly important as no research has ever been done on the subject of whistle blowing with a Zimbabwean cultural

perspective. The natural tendency is to cover too much and lose focus on the intended field of enquiry. With this in mind the following delimitation of this research is:

- The study only focused on the Zimbabwean perspective on whistle blowing
- Interviews focused on Zimbabwean residents only
- The study seeked the views of those in the business sector, the corporate executives as well as the ordinary employee
- The study seeked the views of the common man in particular the elderly community who still have very strong views on the Zimbabwean culture
- The study placed great emphasis on the Zimbabwean culture and how it has evolved in the past few years and how this change has impacted on whistle blowing. The study also focused on the other issues that have brought about change on how Zimbabweans view whistle blowing.

1.8 IMPORTANCE OF THE STUDY

This research is going to contribute to the body of knowledge in this area of study. There are also gaps in this field and these are:

- No research of this nature has been carried out in the Zimbabwean context.
- To find out to what extent technology has assisted in changing the culture of Africa and determine if this change beneficial to Africa.
- The outcome of this study will provide academics with insight into future empirical research requirements and will highlight potential areas of interest.
- Research findings in this research are not only pertinent for scholarship, but they will go a long way in providing pragmatic solutions to corporate problems in our market and beyond.
- The research will provide insight on how the business community can promote whistle blowing without going against cultural beliefs.

The research will lead to the improved well-being of mankind.

1.9 Chapter Outline

The final report consists of six (6) chapters with an optional 7th that form part of the major components:

Chapter 1: Introduction

This chapter serves as the introductory chapter and includes the purpose of the study together with the problem statement and the research question. It also includes definitions, delimitations and importance of the study as well as the outline of the research report.

Chapter 2: Foundation of the study

This chapter focuses on the theoretical foundation of the study and outlines the scope of the body of knowledge. The research propositions and hypothesis are stated in this chapter.

Chapter 3: Literature review

This chapter provides a review of all literature dealing with whistle blowing.

Chapter 4: Research Methodology

This chapter provides the outline of the research design and sampling design with the methodology for execution. It contains the measurement instrument as well as the limitations of the study.

Chapter 5: Research results

This chapter consists of the research results and data collected.

Chapter 6: Discussion, conclusion and recommendations

In this chapter the results of the study are discussed, conclusions formulated and recommendations made on how morally acceptable whistle blowing can be promoted.

Chapter 7: Article for publication

An optional chapter seven might be included that will deal with an article for publication.

CHAPTER TWO

FOUNDATION OF THE STUDY

2.1 INTRODUCTION

This chapter focuses on the theoretical foundation of the study and outlines the scope of the body of knowledge. The research propositions and hypothesis are stated in this chapter.

2.2 SCOPE OF THE BODY OF KNOWLEDGE

The body of knowledge that are relevant to this study include the following elements: **(Table 7)**

- Whistle blowing
- Zimbabwean culture

The theory that was covered on whistle blowing included the various shades of whistle blowing. The theory looked at the two extreme groups and their views on whistle blowing. On one extreme is a group of critics who argue that whistle blowing is unethical or immoral because it involves disloyalty and disobedience to the organization. On the obverse, the other extreme position holds that organizations must always act morally, and it is the moral duty and obligation of all citizens to blow the whistle against an observed social ill. The researcher also looked at the middle position which holds that whistle blowing is neither inherently good nor bad. Rather, objective analysis has to be employed to justify the circumstances and conditions for whistle blowing.

The Zimbabwean cultural review looked at how the Zimbabwean culture had evolved over time. The researcher also looked at the Zimbabwean perspectives on whistle blowing and the approaches used by advocates and analysed if they are compatible with the Zimbabwean culture. The moral implications of African

culture on contemporary business act of whistle blowing was also analysed by the researcher. The inhibitions to whistle blowing were analysed and recommendations were made on how these inhibitions can be overcome. The researcher looked at how technology and globalisation impacted on the Zimbabwean culture. The review looked at how best practises should be applied in the Zimbabwean context.

2.3 PROPOSITIONS AND HYPOTHESIS STATEMENTS

In order to fully address the research topic and objectives outlined above, the following propositions and hypothesis were outlined:

Proposition statement 1

The Zimbabwean culture does have an impact on the moral status of whistle blowing.

Proposition statement 2

The Zimbabwean economic situation has played a key role in changing the way Zimbabweans view whistle blowing.

Proposition statement 3

Technology and globalisation has an impact on the Zimbabwean culture and the way they view whistle blowing.

Proposition statement 4

The level of corruption in Zimbabwe has had an impact in the way that the business community and society views whistle blowing.

Proposition statement 5

Zimbabwe does have cultural inhibitions to whistle blowing.

Proposition statement 6

The introduction of legislation to protect the whistle blower will significantly change the way Zimbabweans view whistle blowing.

Proposition statement 7

A company's organisational structure has an impact on the number of whistle blowing cases that are brought forward.

2.3.1 HYPOTHESIS STATEMENTS

The null and alternative hypothesis that represent the relationship the Zimbabwean culture and the moral status of whistle blowing can be expressed as follows:

Hypothesis Statement 1

Ho: The approaches used by advocates of whistle blowing are adequate, appropriate and compatible with the Zimbabwean culture.

HA: The approaches used by advocates of whistle blowing are not adequate, appropriate and compatible with the Zimbabwean culture.

Hypothesis Statement 2

Ho: The Zimbabwean culture does have an impact on the moral status of whistle blowing.

HA: The Zimbabwean culture does not have an impact on the moral status of whistle blowing.

CHAPTER THREE

LITERATURE REVIEW

3.1 INTRODUCTION

Whistle blowing is a new name for an ancient practice. The first time it was used was in 1963 in the United States in case surrounding Otto Otopeka. Since then whistle blowing is achieving unprecedented prominence in official reports, publications, research, legislation and in the media (Vinten, 1997). The term whistle blowing is derived from the act of a referee in a sport event where the referee blows the whistle to stop the action, usually on account of an illegal play (Miceli et al, 1992). The major difference is that the whistle blower has no authority to blow the whistle and this is where the controversy comes in.

3.2 DEFINITION OF WHISTLE BLOWING

"The term 'whistle blowing' is becoming commonplace. It has a sensational quality favoured by journalists, is often prominent in headlines and is used by them in a variety of contexts in which alleged misdeeds are exposed" (Jubb, 1999). Whistle blowing has been defined often and in differing ways in the literature. Below the researcher has included several definitions of whistle blowing that are relevant to this research.

According to Miceli et al (1985), "whistle blowing is the disclosure by organisation members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to a person or organizations that may be able to effect action". This is the most widely accepted definition although researchers have indicated problems with it. Farrell et al (1982) perceive whistle blowing as occurring only when information is leaked to parties outside the organisation. That is, whistle blowing can only occur when parties external to the organisation are informed of illegal or unlawful wrongdoing within

the organisation. Miceli and Near's (1985) definition describes whistle blowing as taking place when a person reports individual or corporate wrongdoing to sources either internal or external to the organisation. The researcher agrees with the definition of Miceli and Near (1985) because whistle blowing includes disclosures both internal and external to the organization.

Another definition is "Whistle blowing is the voice of conscience" (Berry, 2004). This means that it is that voice in your head that is telling you to do the right thing.

Peter B. Jubb (1999) characterises whistle blowing as a dissenting act of public accusation against an organisation which necessitates being disloyal to that organisation. Jubb (1999) defines whistle blowing as follows: "Whistle blowing is a deliberate non-obligatory act of disclosure, which gets onto public record and is made by a person who has or had privileged access to data or information of an organisation, about non-trivial illegality or other wrongdoing whether actual, suspected or anticipated which implicates and is under the control of that organisation, to an external entity having potential to rectify the wrongdoing."

This definition differs from others in many ways but especially by its emphasis on dissent, by being based on the ethical dilemma of conflicting loyalties, and by the strict way that dilemma is formulated in terms of confidentiality and proprietary rights over information. These features result in a definition in which motive has no part, and which requires a free choice decision to make disclosure to an external party. Jubb (1999) presents whistle blowing in response to an ethical dilemma, in the form of a public accusation against an organisation. His definition contains six elements:

i. The act of disclosing damaging news
ii. The whistleblower agent
iii. A disclosure subject – some (potential) wrongdoing
iv. A target organisation held responsible

v. A disclosure recipient
vi. An outcome – the disclosure enters the public domain

Jubb's (1999) definition focuses on ethics because according to him there are two role related tensions that are present in whistle blowing: the first is the ethical conflict between personal and organization values. The second tension, which according to him is the more dominant of the two, is the ethical dilemma of conflicting loyalties. This definition is explicitly based on the belief that loyalty conflict is the predominating feature of whistle blowing.

"A whistle blower is an employee or officer of any institution, profit or non profit, private or public who believes either that he/she has been ordered to perform some act or he/she has obtained knowledge that the institution is engaged in activities which (a) are believed to cause unnecessary harm to third parties, (b) are in violation of human rights or (c) run counter to the defined purpose of the institution and who informs the public of this fact" (Bowie et al, 1990).

This definition limits the scope of what constitutes whistle blowing. A worker who makes public in-house gaffes and indiscretions is seen as a gossip monger. He is said to be disloyal to the firm. The definition only reserves the term of whistle blowing to activities that bring harm to third parties, violate human rights or are contrary to the public purpose and legitimate goals of the organization. The above definition limits whistle blowing to informing the public, it does not encompass taking retaliatory action against the employer or firm. The researcher disagrees with this definition because internal reporting is still whistle blowing. The only difference is that it is done internally rather than externally.

Whistle blowing may be either internal or external. Internal whistle blowing involves informing relevant organization members about wrongdoing. External whistle blowing involves going outside the organization . . . to voice concerns over an organizational wrongdoing (Chiasson et al, 1995).

"The unauthorised and voluntary reporting of illegal or improper acts perpetrated within an organisation to authorities outside the organisation or to the general public" (Courtemanche, 1988).

"The whistleblower is a concerned citizen, totally, or predominantly motivated by notions of public interest, who initiates of her or his own free will, an open disclosure about significant wrongdoing directly perceived in a particular occupational role, to a person or agency capable of investigating the complaint and facilitating the correction of wrongdoing" (De Maria, 1994).

Whistle blowing occurs ". . . . when

i. an individual performs an action or series of actions intended to make information public;
ii. the information is made a matter of public record;
iii. the information is about possible or actual non-trivial wrongdoing in an organisation;
iv. the individual who performs the action is a member or former member of the organisation" (Johnson. In Elliston et al, 1985).

All the above definitions concur that whistle blowing is an act of reporting. None speak of an obligation to blow the whistle and this is to be expected in any general purpose definition. De George (1990) who argues for a moral duty only does in limited circumstances. However, disagreements do arise on the issue of actor and recipient attributes the circumstances of disclosure and the issue of motive.

3.3 WHAT WHISTLE BLOWING IS

Whistle blowing is an avenue for maintaining integrity by speaking one's truth about what is right and what is wrong. It is a strategy for asserting right, protecting interest, influencing justice and righting wrongs. Whistle blowing is the voice of conscience (Berry, 2004). It is that voice at the back of your mind that tells you to do the right thing no matter the consequences. Not everyone listens to that voice.

It is only the brave ones that will take the risk to their personal lives and careers that will become whistle blowers.

Whistle blowing is a sensitive style of communication which requires the successful communicator to consider the audience, purpose, language and tone of the wrongdoing that is being disclosed. Peter Jubb (1999) emphasizes that whistle blowing is about disclosing information that others seek to keep private. Two points are emphasized:

i. The release of information is done deliberately with the aim of achieving a disclosure.
ii. Unconventional methods are employed to make the disclosure (Tucker, 1995).

Jubb (1999) goes on to say that whistle blowing is about stopping, hindering or preventing perceived wrongs. It is an ethical dilemma because it necessitates a breach of trust. The disclosure represents dissent from the peer group rather than dissent from organizational values which the whistleblower may be attempting to uphold.

Jubb (1999) further explains that whistle blowing is not about merely informing. He emphasizes the fact that whistle blowing needs to be differentiated from informing in general for it to have significance. Whistle blowing can be distinguished from some types of informing because the disclosure is an indictment. It identifies the perceived wrong doing. Either way some person or organization is accused (Bok, 1980) and challenged by the process.

Jubb (1999) goes on to say that whistle blowing is an act of dissent because it makes a disclosure which accuses and challenges a higher authority. It may be driven, perhaps not, by a moral obligation (De George, 1990). In this regard whistle blowing is a chosen act, not done under oath or some kind of duress. These attributes are what distinguishes whistle blowing from the general mass of acts of informing.

Alford C. Fred (2001), referred to whistleblowers as those who speak against illegal or unethical practices within the organization they work for. Speaking out according to Alford involves going public or going to boss' boss. Alford (2001) emphasizes that the practices which they speak out must involve harm to others, not just the whistle blower.

3.4 DIFFERENT TYPES OF WHISTLE BLOWING

Whistle blowing is a term used for a wide range of activities that are dissimilar from a moral point of view. The following are the different kinds of whistle blowing:

- Internal whistle blowing which refers to reporting improper activities to an appropriate person within the organisation or system. Generally one believes that an investigation will follow and the appropriate action will be taken. Such reporting may be morally permissible but it is not usually required.
- External whistle blowing refers to the whistle blower who gets no satisfaction internally and is forced to report the improper activities to someone outside.
- Personal whistle blowing refers to reporting an offence not against the system but against oneself. This type of whistle blowing is morally permitted but not morally required, unless other aspects of the case show that there is immediate danger to others. Acts of personal whistle blowing are usually within the organisation.
- Governmental whistle blowing refers to government employees who divulge to a government or investigative bureau unethical practises in their division or office.

Both internal and personal whistle blowing cause problems for a firm. Impersonal external whistle blowing is of concern to the general public, because it is people or the general public rather than the firm that are threatened with harm.

In many instances of internal whistle blowing there is no question of going outside the firm because the harm is not to employees or to the public but to the firm.

Internal whistle blowing is often seen as act of loyalty to the firm but an act of disloyalty to the one's immediate supervisor or fellow workers. There is no moral obligation for a subordinate to report dishonesty or some immoral practice. The cases here do not involve illegal activity or harm to others outside the corporation and so they should be handled within the firm. It only becomes morally permissible to report such cases if the activity is illegal or causes harm to individuals or serious harm to the firm.

Reports of wrongdoing to coworkers (peer reporting) is not considered as whistle blowing. On the other hand, in circumstances where the wrongdoer is a higher official, the observer of the wrongdoing could report the incident to other members of upper management (whistle blowing) who could eliminate the unlawful act. This type of action may be accompanied by exiting of the wrongdoer and/or dissenter (Miceli et al, 1992).

3.5 WHEN DOES WHISTLE BLOWING OCCUR?

According to Kaplan et al (2000) whistle blowing occurs when an employee and/or management relationship are less than professional and where managers do not provide satisfactory feedback to the questions asked or issues raised by employees. As a result, things which are minor disruptions and which would normally be corrected as a normal part of daily work remain unchecked. Kaplan et al (2000) go on to say that, whistle blowing is not the result of a character defect but rather it is a requirement of most professional organizations attempting to maintain professional standards and ethics and to protect the public. In Kaplan and Kleiner's (2000) own opinion, whistleblowers normally appear in very badly managed professional environments. The existence of a whistle blower reflects badly upon management capabilities of an organization.

3.6 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. The following are also reasons why the topic of whistle blowing is important:

i. It contributes to improvements in internal control systems (Hooks et al. 1994).
ii. It can improve long-term organisational effectiveness because whistle blowers may suggest solutions to organisational problems (Brief et al. 1986).
iii. Organisational members, investors, creditors and society in general can benefit from the cessation of organisational wrongdoings revealed by whistle blowers (Miceli et al. 1991).

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 et al., 2001). The two main reasons for not reporting are:

i. The belief that no corrective action will be taken and fear that the report will not be kept confidential" (Verschoor, 2005).
ii. "Another reason why employers are reluctant to hire whistleblowers is because their action is seen as a breach of loyalty". (Qusqas et al, 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 (2004) 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? All these questions are what make whistle blowing an issue.

In addition to the above, the ethical dilemma caused by whistle blowing is what makes it an issue. Judd (1999) considers the ethical dilemma of whistle blowing to be the clash of values versus loyalty to the organization. A whistle blower must blow the whistle for the right moral reasons and reasoning. People who know about or suspect improper behaviour in organizations are torn between doing what is right and confronting a system that is often not very supportive of blowing the whistle.

One needs to examine the rights and obligations of employees to their employer in determining whether the act of whistle blowing is an ethical act. According to any ethical law of agency, the employee is subject to his principle to act solely for the benefit of the employer in all matters connected to the organization in which the employee is employed. The employee is also under duty not to act and speak disloyally against the employer. But according to Quaqas et al. (2001), in their article titled "The Difficulties of whistleblowers Finding Employment" employer's loyalty stops when public harm becomes an issue. An employee has a higher responsibility to society to report an immoral act by an employer.

Whistle blowing always presents ethical dilemmas originating in role conflict. The dilemmas are twofold and interacting. Firstly, a conflict between personal and organizational values and a conflict between obligations owed to an organization

and to parties beyond it. In this regard, Jubb (1999) sees whistle blowing as a hazardous mode of dissent involving high risk to the individual and his/her dependents. It demands moral courage. Secondly, is the divided loyalty, to the accused organization and to a wider constituency. Bowie et al. (1990) nominate obedience, confidentiality and avoiding conflict of interest as three aspects of managerial loyalty to an organization. A whistle blower who informs on perpetrators or takes an action that others refuse to do is likely to be accused of disloyalty to peers.

Applelbaum, et al. (2006) in their article titled "Whistleblowing: International and Critical Case Incidents" point out that ethical judgment is a fundamental part of a person's analysis of complicated issues. They say that a person's assessment of the ethicality of whistle blowing affects his/her conclusion as to "whether or not to engage in the practice". The researcher agrees with this assessment, because if one has been taught that it is unethical to bite the hand that feeds you and one believes strongly this to be true, they will not blow the whistle on their employer. On the other hand, if one has been taught to do the right thing at all times, they are more likely to blow the whistle on their employer because in their opinion they are doing the right thing, they are being ethical. Empirical studies have shown revealed that "subjects who judge an action to be highly ethical are likely more than others to harbour the behavioral intention to perform that action" (Chiu, 2002).

3.7 WHISTLE BLOWING AS MORALLY PROHIBITED

As a general rule, people have a moral obligation to prevent serious harm to others if they are able to do. The conditions that justify whistle blowing vary according to the type of case at issue (De George, 1999).

Whistle blowing can be morally prohibited, morally permissible and morally mandatory. The view that whistle blowing is morally prohibited is the mostly widely held view, held by both most managers and most employees. "Don't wash your

dirty linen in public" supports this view. A whistle blower is often ostracized, not only by management but also by fellow employees. The whistle blower is perceived as a traitor, or as someone who has damaged the firm. This is more so in the Zimbabwean culture where one is taught at an early age that one does not wash their dirty linen in public. One is taught that undesirable things are kept under wraps.

There are two reasons given by De George (1999) why the whistle blower is not honoured by as a hero by fellow workers. The first is that, the whistle blower by blowing the whistle himself/herself has implied that fellow workers, who did not blow the whistle, are guilty of immorality, complicity in the wrong doings of the company or cowardice. The constant presence of the whistle blower is therefore a constant reminder of their moral failure.

The second reason given by De George (1999) for the whistle blower not being popular is loyalty. This is the most plausible and the most common stated, rationale for not blowing the whistle. In accepting employment, employees at every level owe something to the employing firm as well as to those with whom they work. Loyalty is seen as a worker owing a certain amount of work to the firm and also having a certain positive attitude toward that work and to their fellow workers. A loyal employee is unlikely to be a whistle blower. This is especially so in the Zimbabwean culture where one is taught that one does not bite the hand that feeds them. In addition, within the Zimbabwean context, one tends to employ one's relatives or people from his or her own tribe. So for one to be seen blowing the whistle against his or her fellow tribesman is discouraged in the Zimbabwean culture

On the other hand, an employee who is not loyal to the firm is seen to be indifferent or disaffected at the work place. If an indifferent and dissatisfied employee were to blow the whistle on his or her employer, the natural tendency would be to see the whistle blower as stemming from the worker's indifference or

dissatisfaction. Fellow workers who feel a sense of obligation or loyalty to the firm are unlikely to look at the whistle blower with kindness.

According to De George (1999) there are two views as to the basis of loyalty and to what extent this loyalty is owed to the company or employer. The first view states that loyalty is based appropriately on gratitude. The employer has given the worker a job in a market of more than 80% unemployment rate (in the case of Zimbabwe). To be disloyal to your employer is seen as biting the hand that feeds you – hardly an admirable or praise worth action. This view goes hand-in-hand with the Zimbabwean culture, whereby it is emphasized that one does not bite the hand that feeds you. This does not help the case for whistle blowing.

The second view states that even if the worker feels no gratitude, both the worker and the employer benefit from their mutual contract. Workers have a stake in the firm for which they work. The stake is appropriately translated into a positive concern for the firm, if not full identification with it – loyalty.

De George (1999) stresses that loyalty to the firm does involve or demand that a worker engages in immoral activities for the firm. Loyalty is also not the overriding consideration in an employee's actions. This is the weakness of the argument of those who claim that whistle blowing is always immoral; they make loyalty to a firm the worker's highest obligation and consider it to be always overriding.

On the other hand, those who argue that whistle blowing is always at least permissible typically approach such acts from the point of view of the right of free of speech. Workers are seen as not having given up their right of free speech by taking up employment. Further, there is no obligation of loyalty but there is a right of free speech. One is free to make statements whether true or not about their employers or about others. If the actions of their employers or some members of the firm are morally suspect, may in some way damage consumers, workers or innocent bystanders or if these actions threaten the interests of shareholders or of other interested parties, then the workers clearly have the right to speak out in

whatever way and in whatever forum they desire. By doing so they violate no commitment to loyalty because there is no such commitment, they are simply exercising their right to free speech. Whistle lowing is not immoral and it is always a morally defensible act (De George 1999).

The weakness with the above extreme position is that it makes the right of free speech always overriding, it fails to consider the harm done to one's firm or fellow workers by the usual kind of whistle blowing. In denying an obligation of loyalty, it implicitly denies any consideration of the harm that one's actions may do to those with whom one is associated and fails to consider whether there are morally preferable alternatives or even morally required alternatives.

Depending on the circumstances, the above arguments suggest that sometimes whistle blowing may be immoral – as when loyalty is overriding – and sometimes it is morally justified – as when the right of free speech is overriding (De George, 1999).

Tradition has placed the onus on those who justify whistle blowing, the assumption being that it is morally prohibited. Most workers feel that it is not their moral obligation to blow the whistle, but again this does not mean that they feel that it is immoral to blow the whistle. They tend to put the onus on those who claim that it is morally obligatory.

3.8 WHISTLE BLOWING AS MORALLY PERMITTED

When an employee blows the whistle, it is not with the consent of the firm but against its wishes. It is thus seen as a form of disloyalty and disobedience to the corporation. Whistle blowing of this kind does injury to the firm and it results in either adverse publicity or in an investigation of some sort. If the act of whistle blowing is going to be morally permissible some good must be achieved to outweigh the harm that will be done.

According to De George (1999), there are five conditions that if satisfied, change the moral status of whistle blowing. If the first three are satisfied, the act of whistle blowing will be morally justifiable and permissible.

i. *The firm through its product or policy will do serious harm and considerable harm to employees or to the public, whether in the person of the user of the its product, an innocent bystander or the general public*

Because whistle blowing causes some serious harm to the firm, this harm must be offset by at least an equal amount of good if the act is to be permissible. If the harm is not serious and considerable then it is not worth blowing the whistle. Further, whistle blowing is considered to be an unusual act therefore it must be used only when one believes that serious and considerable harm (this includes financial harm) will occur if one does not blow the whistle. If the harm is minor, the act of whistle blowing should not occur.

ii. *Once employees identify a serious threat to the user of a product or to the general public, they should report it to the immediate superior and make their moral concern known. Unless they do so, the act of whistle blowing is not clearly justifiable.*

According to De George (1999), whistle blowing is a practice that to be effective cannot be routinely used. Most firms, given the chance would rather correct the defect which is going to cause serious harm for moral reasons and prudential reasons. Because whistle blowing does harm to the firm, harm is minimized if the firm is informed of the problem and allowed to correct it.

iii. *If one's immediate does nothing effective about the concern or complaint, the employee should exhaust the internal procedures and possibilities within the firm up to the board of directors*

De George (1999) emphasizes the point that before one goes external one should exhaust the internal procedures and possibilities.

If the three conditions are satisfied and the company does not take any action to prevent the harm, then one has exhausted the internal remedies. There is now justification for the employee to tum to external whistle blowing. From an ethical point of view, the employee who has taken these three steps without successful remedy is permitted to go outside the company and blow the whistle externally in order to prevent the threatened harm.

The above three conditions do not impose any conditions to make it obligatory for an employee to blow the whistle. The following additional two conditions are required to make the act of whistle blowing morally obligatory or morally required:

iv. *The whistle blower must have, or have accessible, documented evidence that would convince a reasonable, impartial observer that one's view of the situation is correct and that the company's product or practice poses a serious danger to the public or to the user of the product.*

It only becomes a moral obligation to blow the whistle when one has documented evidence that is beyond reasonable doubt.

v. *The employee must have good reasons to believe that by going public the necessary changes will be brought about. The chance of being successful must be worth the risk one is taking and the danger to which one is exposed.*

According to De George (1999), the more serious the situation, the greater the effort required. The whistle blower is only morally obligated to blow the whistle if he/she has reasonable expectation of success. He/she should not put themselves at risk unless they have good expectation that the action will result in the kind of change or result that they believe is morally appropriate. The above two conditions make it very rare to have the moral obligation to blow the whistle.

According to De George (1999), the act of whistle blowing is seen as a unique act thus anything that makes whistle blowing mandatory in large numbers of cases may reduce the effectiveness of whistle blowing. For whistle blowing to remain unique the above five conditions have to remain as stringent as they are.

Norman Bowie (1982) also proposes several conditions that must be met for an act of whistle blowing to be morally justified. According to Bowie (1982) whistle blowing is morally justified only if:

i. *It is done from the appropriate moral motive*

This is the same justification provided by de George (1999) and it is based on motive. The motive must be to prevent unnecessary harm being brought to the public. Profiteering is not justified as a good enough reason for whistle blowing. Some theorists have argued against Bowie (1982) reasoning and their reason being that the whistle blower might be gaining financially but the action itself is still morally correct. I agree with the theorists in their assessment that the act can still be morally justified even when it is done for the wrong reason.

ii. The whistle blower, except in special circumstances, has exhausted all internal channels for dissent before going public.

On this point again Bowie (1982) and de George (1999) are in agreement that all internal sources must be exhausted first before going public. This is justification is there to protect the company because there is serious damage done to a firm once the whistle blower goes public. So this is to give the firm a chance to correct the issue at hand that the potential whistle blower is pointing out. I agree with this justification that the whistle blower should raise his concerns first with the firm before going public.

iii. The whistle blower has compelling evidence that inappropriate actions have been ordered or have occurred

Again this is in agreement with de George's assessment but in addition to this de George goes on to say that if the whistle blower has documented evidence plus having met the other condition raised above, it now becomes obligatory to blow the whistle. Bowie (1982) does not make this distinction between whistle blowing being morally permitted and being morally obligated.

iv. The whistle blower has acted after careful analysis of the danger: How serious is the moral violation? How immediate is the problem? Can the whistle blower point to specific misconduct?

Here Bowie (1982) emphasizes the gravity of the issue at hand. Considering the harm that can brought about to the firm and the whistle blower, the reasons for whistle blowing must be very specific and not vague.

v. The whistle blowing has some chances of success

Both de George (1999) and Bowie (1982) are in agreement about this final point. They both agree that whistle blowing that stands a chance of success is more justified than that which stands no chance of success at all. Bowie (1992) goes to say that one may sometimes be justified in blowing the whistle when there is no chance of success. I would agree with this assessment that as long as there is danger to the public it still has to be reported even though one knows that there is not going to be any rectification of the issue.

Critics have pointed out that conditions (4) and (5) by De George (1999) are too strong and I agree with these critics. A whistle blower can never be sure that there is going to be success or an improvement in the matter at end, having hope should be good enough grounds to blow the whistle. Having enough documented evidence is a requirement even for permissible whistle blowing. Martin (1992)

argues that there should be an obligation to whistle blow when condition 1-3 are met and the employee has some reasonable degree of documentation and reasonable hope for success in bringing about the necessary changes. In this regard I agree with Martin (1992) that De George's conditions for obligatory whistle blowing are too stringent that it can almost never be obligatory to blow the whistle.

However, the above five conditions by De George and Bowie can be used by an individual to help decide whether he or she is morally permitted or required to blow the whistle. Third parties can also use the above conditions to evaluate acts of whistle blowing by others.

Another guru on whistle blowing, Martin (1992) in his article titled "Whistleblowing: Professionalism and Personal Life" totally agrees with obligatory whistle as long as his four conditions are met. His four conditions differ from De George's five conditions in particular on condition numbers 4 and 5. Martin (1992) believes there is a *prima facie* obligation to blow the whistle when one:

i. Has good reason to believe there is a serious moral problem
ii. Has exhausted normal organizational channels (except in emergencies when time precludes that)
iii. Has available a reasonable amount of documentation
iv. Has reasonable hope of solving the problem by blowing the whistle

Martin's four conditions are less stringent than those of De George. I would tend to agree with Martin because De George's five conditions almost make it impossible to have an obligation to blow the whistle. Conditions 1-3 can easily be met but that is at the moral level, at this point there is no obligation yet. But with Martin's conditions it becomes easier for the employee to have an obligation to blow the whistle and thereby protect the public from harm.

Whistle blowing can also be done anonymously. But this approach is frequently ineffective in achieving the results required. To be effective, the source must usually be willing to be identified, to testify publicly, to produce evidence and to put oneself at risk. What captures the conscience of others is the willingness of the whistle blower to suffer harm for the benefit of others.

3.9 PERSONAL CONSIDERATIONS VERSUS PROFESSIONAL OBLIGATIONS

The consequences for the whistle blower are often disastrous therefore such an action should not be taken lightly. In addition to this, in some cases the whistle blower may be morally justifiable without being morally mandatory (De George 1999).

Mike W. Martin (1992) is his article titled "Whistle blowing: Professionalism and Personal Life" advocates a contextual approach to whistle blowing, one that seeks both to balance personal considerations with professional obligations and to take into account personal integrity grounded in one's ideals. After critically assessing three different approaches to whistle blowing, he rejects the idea of absolute principles for whistle blowing and upholds the moral relevance of one's responsibilities outside the workplace to determining whether one should blow the whistle. He goes on to emphasize the importance of different virtues, integrity and personal ideals in the decision to blow the whistle.

According to Martin (1992) there are three approaches to whistle blowing:

i. In his first approach his initial reaction was to blame whistle blowers as disloyal employees who deserved all the retaliation they got from the company. But he later changes his mind and put public safety first. If an employee (whistle blower) does not think about public safety who is going to think about. He actually ends up saying that the public should protect whistle blowers because

at the end of the day they are the ones that the whistle blower is protecting. This protection comes in the form of legislation.

ii. In the second approach, Martin (1992) believes that whistle blowing is bad news all round, for the whistle blower, the employees and the management. He believes that whistle blowing should be avoided at all costs and this can be done by management setting a moral tone and implementing policies that encourage safety concerns. Martin (1992) goes on to say that responsible whistle blowing is not bad news all round, it is good news for the public which is protected by it. In this approach Martin (1992) again insists that there should be laws to protect the responsible whistle blower because public lives are saved when the whistle blower speaks out.

iii. In this third approach, Martin (1992) unequivocally agrees with De George (1999) that it is obligatory for professionals or an employee for that matter to blow the whistle under certain circumstances and treats this obligation as paramount – as overriding all other considerations. Martin (1992) agrees with De George's five conditions that make whistle blowing obligatory.

Martin (1992) goes on to say that however strong, the obligation is only *prima facie* meaning that it can have exceptions when it conflicts with important considerations about one's personal life. Martin says that before one goes ahead and blows the whistle he/she should consider the following:

- Responsibilities to his/her family
- Other personal obligations which depend on having an income
- His/her rights to pursue a career

Before one blows the whistle, the above have to be taken into account. These personal obligations and rights legitimately interact with professional obligations in ways that make it permissible for employees not to blow the whistle, even when they have a *prima facie* obligation to do so.

During the literature review, the researcher noticed that few discussions take personal considerations into account. Responsibilities to family and to others outside the workplace, as well as the right to pursue one's career are moral considerations not just prudential ones. Hence further argument is needed to dismiss them as irrelevant. Martin (1992) considered three such arguments:

i. The *Prevent-Harm Argument* which says that morality requires us to prevent harm and in doing so to treat others' interests equally and impartially with our own. This assumption is associated with utilitarianism, the view that we should always produce the most good for the most people and not for the minority. This means even though the whistle blower and his family are going to suffer, this suffering is outweighed by the lives saved through whistle blowing. Without committing himself to utilitarianism, De George (1999) uses a variation of the impartiality requirement to defend his criteria for obligatory whistle blowing: "It is not implausible to claim both that we are morally obliged to prevent harm to others at relatively little expense to ourselves and that we are morally obliged to prevent great harm to a great many others, even at considerable expense to ourselves."

ii. The *Avoid-Harm Argument* which points out that whistle blowers are in a position to cause and avoid harm on an unusual scale. As a result according to Kenneth Alpern (1997), the ordinary moral obligation of due care in avoiding harm to others implies that whistle blowers must be "ready to make greater personal sacrifices than can normally be demanded of other individuals." There is a general obligation not to cause harm but that obligation is so abstract that it tells us little about exactly how much effort and sacrifice is required of us especially where many people share responsibility for avoiding harm.

It is hypocrisy for us to insist that whistle blowers have an obligation to whistle blow to protect us and then fail to protect them when they act on the obligation. I agree with Martin's assertion that we as the general public need

to have legislation that will protect the whistle blowing. Otherwise we should not expect any obligation for whistle blowing from those we feel are obligated to blow the whistle.

iii. The *Professional-Status Argument* assets that professionals have special responsibilities as professionals, specified in codes of ethics, which go beyond the general responsibilities incumbent on everyone to prevent and avoid harm and which override all personal considerations. The problem with this is that most professional codes hint at a whistle blowing obligation. The phrasing used is ambiguous and it is not clear cut thus it can be interpreted differently by different individuals. The code only implies whistle blowing in some cases no matter the cost. The problem with this is that it is only implied without being specified and there is no mention of legislature to protect the whistle blower.

There is a minimum standard which professionals must meet. They have strong obligations not to break the law and not to approve projects which are immoral according to the standard practice. They also have a *prima facie* obligation to whistle blow in certain circumstances. But as long as there is no legislation to protect the whistle blower, that responsibility of whistle blowing when necessary remains unclear and up to the individual.

Whistle blowing must be understood contextually, weighed against personal rights and responsibilities and assessed in the light of the public's responsibilities to protect whistle blowers. The public has the right to be warned by whistle blowers of dangers but the public must bear the responsibility of passing laws protecting the whistle blower.

In the past decade legal protections have been increased and one would expect that the relative weight of personal life to professional duty changes. With this kind of legislation, whistle blowers will be able to blow the whistle more often without the kind of suffering to which they have been exposed and thus the prima facie

obligation to whistle blow will be less frequently overridden by personal responsibilities.

Good judgments takes into account rules whenever they provide useful guidance but essentially it is a product of good character - a character defined by virtues. Virtues are desirable that reveal themselves in all aspects of personality – in attitudes, emotions, desires and conduct. They are desirable ways of relating to other people, to communicate and to social practices.

Whistle blowing done at enormous personal cost, motivated by moral concern for the public good and exercising good moral judgments is both:

i. Supererogatory meaning beyond the call of duty incumbent on everyone and
ii. Appropriately motivated by a sense of responsibility

Such whistle blowers act from a sense that they must do what they are doing. Failure to act would constitute a betrayal of the ideal to which they are committed and also a betrayal of their integrity as a person committed to that ideal (Martin, 1992).

3.10 WHISTLE BLOWING AND SELF-INTEREST

For many employees, protecting themselves or safeguarding their jobs is the primary factor in deciding whether to put third-party interests above those of the firm. Employees who put third party interests above those of the firm are not looked upon kindly by the firm and their fellow workers. They are said to be disloyal, face disciplinary action, there is a freeze in job status, forced relocations and even dismissal. Even in cases where there is success in whistle blowing, the whistle blower is often black-listed in the industry.

The issue at hand for the whistle blower is whether to consider prudential reasons (self-interest) or moral reasons (interests of others). It is possible for prudential reasons and moral reasons to pull in opposite directions. I agree with Shaw et al.

(1998) that the employee should look at both reasons and if the prudential concerns outweigh moral concern then the employee may do what is in their own best interest. If moral reasons override prudential ones, then the employee should honor his/her obligations to others.

It should be noted that morality does not require us to make large sacrifices to right small wrongs. It does not impose small obligations on us without regard to their cost. This means that one is supposed to weigh an action before doing what may be considered the moral thing. There are circumstances when one is required to actually ignore small wrongs because the consequences of reporting them would totally outweigh the justification.

According to Shaw et al. (1998) the question of balancing our moral obligations to others and our own self-interest is particularly relevant to whistle blowing. In situations in which whistle blowing threatens one's livelihood and career, prudential concerns may properly be taken into account in deciding what one should do, all things considered. I agree with this assessment because at the end of the day the employee has to consider his/her own individual circumstances. One has to consider the potential back lash that will result from the firm and how one will be able to deal with it in his/her personal capacity.

Shaw et al. (1998) also point out that most people have been socialized to heed authority, sometimes to the extent of causing others great personal harm. As a result, we are disinclined to question the orders of someone above us, especially when the authority is an employer or supervisor with power to influence our lives for better or worse. This is especially so in the Zimbabwean culture where one is indoctrinated that one does not bite the hand that feeds you. Zimbabwean traditions often override the law.

Shaw et al. (1998) go on to say that the relationship between prudential and moral considerations concerns the welfare of society. Considerations of self-interest may mean that one does not have an overriding moral obligation to blow the whistle. In

such a case there is need to have other ways to protect society in terms of laws that can protect employees. I agree with this assertion because as long as an employee feels that they are going to be punished by the firm, they are not going to be too keen to report any wrong doing. But employees must avoid the temptation to exaggerate prudential concerns thereby rationalizing away any individual moral responsibility to society or third parties. To promote this, legislature is needed to protect the whistle blower so that it involves less personal sacrifice. This legislature would be required to be posted in the workplace so that each and every employee is aware of its existence. This, I believe, would lead to more cases of company wrong being reported because the employee would not have to worry about the backlash from the company.

3.11 MOTIVATION OF WHISTLE BLOWERS

Whistle blowing brings with it the issue of public accountability versus faithfulness to the organization (Vinten, 2003). This is why in the researcher's opinion, is the reason why they are so few cases of whistle blowing when in actual fact they can so many. The issue of loyalty is also emphasized by De George (1999) as being the reason why the whistle blower is not honored as a hero by fellow workers. Loyalty is seen as a worker owing a certain amount of work to the firm and also having a certain positive attitude toward that work and to fellow workers. The researcher agrees with this assessment by De George. Loyalty to the firm is the reason why whistle blowers are seen as outcasts and shunned upon by fellow employees. If employees were not loyal to firms, whistle blowers would be seen as heroes who had protected the general public from unnecessary harm.

For whistleblowers, 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).

3.12 WHISTLE BLOWING AND ORGANIZATIONAL STRUCTURE

Current research suggests that whistle blowing may be influenced by an organization's structure (King, 1994). According to King 111 (1999) in his article titled "The Implications of an Organization's Structure on Whistleblowing" from a whistle blowing perspective observers of corporate or individual wrongdoing may fail to report unethical behaviour due to barriers in communication channels within the organization. King (1999) goes on to say that individual whistle blowing may also be linked to an organization's structure.

Miceli et al. (1992) indicated that the size of the organization may affect responses to perceived wrongdoing. Whistle blowing is more likely to occur in smaller organizations. Employees in large organizations may perceive themselves as less influential or able to bring about change in a wrongdoing (Miceli et al., 1992). Whistle blowing is less open and frequent in hierarchical, bureaucratic or authoritarian organizations. Organizations whose communication methods are top-down are more likely to suppress views expressed by employees that differ from those of upper management (Miceli and Near, 1992).

According to King 111 (1999), within a centralized structure, whistle blowers are more likely to report wrongdoing externally (versus internally) to the organization. In order to accommodate or discourage whistle blowers from going public, an organization with a centralized structure must establish a decentralized style of management. This will encourage and provide observers of corporate or individual wrongdoing the opportunity to initially report such incidents internally to the organization.

According to King 111 (1999), the matrix structure is more advantageous to the whistle blower because of the dual reporting structure. In order to accommodate a potential whistle blower within a matrix structure, managers must collaborate with one another rather than solely rely upon vertical authority in decision making (Daft, 1989). Collaboration allows managers the opportunity to resolve the wrongdoing

internally without the whistle blower involving or contacting agencies external to the organization.

Andrews et al. (1996) explain that in a horizontal structure communication is encouraged between and among members of different organizational units. Formal communication channels are disregarded and the structure allows employees to communicate directly about formal and informal matters across subunits. In order to accommodate a potential whistle blower within a horizontal structure, an organization must consider incorporating a full time ombudsperson who will be located outside the departments. An ombudsperson is assigned to hear complaints and mediate disputes between parties in an organization (Tosi at al., 1994). Access to the ombudsperson will encourage employee communication of perceived wrong doing within the organization.

According to King 111 (1994), a divisional structure encourages internal reporting of unethical behaviour. Due to the clear and proper channels for reporting unethical behaviour, incidents are reported to officials internally to the organization rather than using external channels. The divisional structure has factors that encourage internal disclosure of unethical behaviour.

A hybrid structure encourages internal whistle blowing. The structure promotes internal communication between a business unit and upper management (Lentz, 1996).The communication between these two divisions may encourage the use of internal disclosure channels within the organization. A wrong doing openly resolved by both a business unit and top management may inspire other employees within the organization to report cases of unethical behaviour.

There are three implications that can be inferred on organizational structure and whistle blowing. Firstly, organizational structures that have clear and proper channels for the disclosure of unethical behaviour encourage employees within organizations to use those channels. Past whistle blowing studies found that observers will use external agencies to report unethical behaviour due to

constraints in communication (Stewart, 1990), or if the whistle blower is uniformed of the channels within the organization for reporting a wrongdoing (Miceli et al. 1984).

Secondly, whistle blowing may be affected by the structural levels within the hierarchy. That is, organizations who establish numerous levels within a department may actually encourage external reporting.

Thirdly, the availability of clear and open channels for the disclosure of organizational wrong doing may enhance superior and subordinate relations. The observer of a wrongdoing may be likely to report the wrongdoing internally if there exists a trusting relationship between the complaint and complaint recipient.

In conclusion to the above, it may be said that organizations that have a divisional structure or a hybrid structure are more likely to have more cases of internal whistle blowing. Unethical issues are likely to be resolved within before they are reported externally. Therefore organizations are encouraged to adopt either the divisional structure or the hybrid structure as an effective way of encouraging internal whistle blowing.

3.13 WHISTLE BLOWING AND ORGANIZATIONAL CULTURE

Organizational culture pervades every aspect of organizational life, having a powerful influence on employee attitude and behaviours. In strengthening internal governance controls organizations are encouraged to facilitate organizational citizenship behaviours such as whistle blowing by influencing development of an organizational culture that facilitates employee communication, questioning and reporting of corporate misconduct.

Whistle blowing includes disclosures both internal and external to the organization but organizations benefit when employees choose to report internally. Internal reporting facilitates early detection of misconduct and creates opportunity for

timely investigation and corrective action. Internal reporting also positions organizations to proactively manage, or even avoid public embarrassment, government scrutiny, costly fines and litigation (Berry 2004).

In his article titled "Organizational Culture: A Framework and Strategies for Facilitating Employee Whistleblowing" Berry (2004), points out how understanding organizational culture can regulate employee whistle blowing behaviour. Berry (2004) goes to say that organizations are encouraged to expand opportunities for employee disclosure, not simply through the implementation of anonymous or confidential reporting channels, but by undertaking the complex process of developing an organizational culture that is supportive of employee voice.

Employees who identify with the organization are more likely to engage in internal communication and reporting when they observe organizational misconduct. Hence all organizations should make an effort to ensure that all employees do identify with the organization.

Berry (2004) goes on to say that an organization's culture of credibility will instill employee beliefs that, in turn, will either support or dissuade employee whistle blowing behaviours. According to Berry (2004), leadership is a key determinant of employee perceptions and beliefs. Employees will always compare leadership behaviour with what is stated in formal policies so leaders must attend to and monitor congruence in the organizational culture. Leadership behaviour must be aligned with formal policies and consistent modeling of espoused values are important for fostering credibility.

Ongoing assessment of the organizational culture is an important strategy for building credibility in the organizational culture. This will enable systematic identification of barriers and utilize focused strategies for aligning a culture that sends employees a strong message that internal whistle blowing is valued.

Observers of wrongdoing who do not perceive reporting to be required by their position in the organization are not likely to report suspected wrongdoing (Miceli et al., 1991). Thus organizations must ensure that all employees are aware of the responsibility for ethics and compliance by each individual.

Senior level managers are more likely to report organizational wrongdoing than first-level and mid-level managers (Keenan, 2002). Berry (2004) says that the majority of the employees in the organization do not feel that they will be heard should they report any wrongdoing within the organization. Many feel as though they have no meaningful ability to effectuate change. Thus organizations must empower their employees and this is done through the careful creation of a culture that invites and values employee contributions.

Ordinary employees who are placed in positions where they decide to blow the whistle are not held up as heroes. To the contrary, they face demotion, termination, blackballing, isolation and humiliation. They suffer personally and professionally (Dwyer et al., 2002). This is not encouraging to other would be whistle blowers. Organizations must strive to give courage to their employees that the same will not happen to them, otherwise cases of whistle blowing will be fewer and fewer.

To encourage employee reporting the need for clear and proper channels has been established (Miceli and Near 1992). The formal organization structure offers clear reporting channels. Research has proved that the divisional and hybrid organizational structures are the most effective when it comes to reporting whistle blowing internally. The researcher would urge all organizations to adopt either of these two organizational structures.

3.14 WHISTLE BLOWING AND NATIONAL CULTURE

Zhuang, Thomas and Miller in their article titled "Examining Culture's Effect on Whistle-Blowing and Peer Reporting" (2005), highlight that at the beginning of the 21st century, the world's economy has become more integrated. Trade is expanding, capital markets are growing rapidly in developing and transition economies, and migration is rising. There has been a rapid growth in international trade among rich and developing countries. This rapid growth has called for unprecedented demands in corporations' abilities to manage their diverse cross-boarder activities particularly because many psychological and managerial principles are culturally relative (Earley, 1989).

Society continues to be concerned about the impact of ethics on decision making. In their article titled "The Effect of National Culture on Whistle-Blowing Perceptions" Brody, Coulter et al. (1999) sight increased globalization of business as highlighting the importance of incorporating cultural differences into ethics research, as ethical perceptions and behaviour may vary significantly between countries. The researcher agrees with this assessment because different nations embrace different cultures. With the ever increasing mobility of capital and the emergence of a truly global market, interaction between different modes of cultures and their different respective ethical requirements are inevitable.

Prior research on the potential influences of an individual's judgment of the seriousness of observed wrongdoing tends to focus mostly on a philosophical approach, mostly Western in nature. Viktor et al. (1987) theorized about the foundations of ethical decision-making behaviour including principle, benevolence, and egoism. The moral reasoning literature (Kohlberg, 1984) also has been used to help describe the foundations of such decisions, including a decision to blow the whistle on perceived wrongdoing (Trevino, 1986). Higher levels of moral reasoning have been found linked to whistle blowing (Brabeck, 1984; Rushton, 1984).

Hofstede (1992) has argued that management practices should not be universally applied because their effectiveness is affected by different cultural contexts. The researcher agrees with this assessment because in viewing other cultures one should keep an open mind and not simply dismiss alien social practices on the basis of one's cultural prejudices (Shaw et al. 1998). What works in the Western culture might not work in the African culture and vice versa since the two cultures are different. An in-depth understanding of a culture is required before one can determine what works for that particular culture. A better understanding of cultural differences will therefore benefit multinational companies as they spread their capital across the continents.

Whistle blowing is particularly affected by cultural differences as perceptions of tension between an employee and the organization may differ between nations (Vogel, 1992). The role of cultural values in what is perceived to be ethical on the issue of whistle blowing is particularly eminent in Africa. What is regarded as best practice in whistle blowing in one region cannot always be regarded as such in other regions of the world. To the contrary, it can be counterproductive and even outright offensive. Whistle blowing is considered to be morally correct and is actually encouraged in the Anglo-Saxon world with its highly individualistic culture. In the Oriental culture, whistle blowing does not sit comfortable with its stronger communal values that emphasize belonging and avoidance of embarrassment. Neither does it fit well in the Zimbabwean culture system that also stresses the importance of belonging as well as consensus-seeking discourse.

Hofstede (1980, 1991) identified dimensions of international differences which have served as a basis for a considerable amount of research, including individualism, power distance and uncertainty avoidance. Where countries differ on one or more of these dimensions, the ethical perceptions and judgments of the members of these cultures may be expected to differ (Gray, 1988; Cohen et al., 1992, 1995, 1996).

The Zimbabwean culture, though diverse within itself, tends to have a "collectivistic" versus "individualistic" value system. Collectivistic cultures and groups place a strong emphasis on shared beliefs, views, needs, norms, duties, and a preference to maintain stable and long-term membership (Early, 1992). In individualist societies such as the United States, there is an inclination to believe that individuals act independent of groups (Triandis, 1989).

Because of the Zimbabwean culture, values and beliefs, managers from Zimbabwe might be less inclined to take risks. Because whistle blowing can be characterized as being a risk-taking activity with respect to potentially facing retaliation for speaking up (Near et al., 1986), it might be reasonable to expect that Zimbabwean managers would be less likely to blow the whistle on fraudulent activities.

The Zimbabwean culture is characterized as being hierarchical in nature with high compared to low power distances in terms of relationships. From this context, there is a tendency to respect those in position of authority, follow orders from above unquestioningly, and to not challenge the system (Cyriac, 1985). Because whistle blowing often involves questioning accepted practices and challenging those in positions of authority, it might be reasonable to expect that Zimbabwean managers would have less positive perceptions about whistle blowing.

Several studies have been carried on the consequences of culture on ethics and all studies have shown that there is strong connection between the two factors (Gbadamosi, 2004). The researcher agrees with Gbadamosi's assessment that a person's culture and the industry of his/her occupation have the strongest influence on perception of ethical issues. Individuals from diverse cultures do not typically share similar values and these values are in tum connected to ethical belief. The findings of Husted *at al.* (1996) have shown that cultures may affect ethical reasoning. People from different cultures do not generally have the same values and values are linked to ethical beliefs (Hofstede, 1980).

The lesson is to incorporate the considerations of the local culture when taking initiatives affecting the corporation culture (Verschooner, 2005). This is also seconded by Patel (2003) in his article titled "Some Cross-Cultural Evidence on Whistle-Blowing as an Internal Control Mechanism". In this article Patel (2003) points out that if enterprises are aiming to improve effectiveness in their internal control systems or achieve similar levels of reliability across divisions in various countries, there is a need to implement control systems that are compatible with cultural values. Patel (2003) goes to say that since cultural values influence the effectiveness of control systems, enforcing uniformity in control systems in various countries might lead to dysfunctional behavioral consequences and unnecessary costs. Managers of multinational enterprises might find it useful to understand that domestic-standardized internal control procedures and systems cannot simply be transferred to other cultures. Comparability between cultural values and organizational systems is important when designing effective control procedures. This is specifically important when it comes to the issue of whistle blowing which contributes to improvements in both internal control and in evaluations of the control environment by management. The point being emphasized in both articles is that of one size does not fit all. Corporations must first understand the national cultures of the countries that they are operating in before introducing any new systems. The systems must be aligned to the culture in order for them to be easily accepted by the locals working for the corporation.

Multinational organizations should develop and communicate policies and standards related to potential cultural differences with respect to ethical issues and whistle blowing (Mathews 1987). Certainly, organizations should provide all employees adequate information about where to blow the whistle and provide means for protecting individuals from retaliation. There should be visible and effective encouragement of organization members to report such wrongdoing. If this does not occur, individuals may hesitate to report minor fraud due to the lack of a clear signal that this is an important matter for concern. If bottom-line pressures and a "don't rock the boat" mentality prevail, fraudulent practices, abuses, and waste can be expected to continue. This eventually can lead to

loss of clients, customers, or employees along with potential costly lawsuits, and negative publicity.

3.15 WHISTLE BLOWING AND THE LAW

Worldwide, governments are increasingly paying attention to the valuable potential role of whistle blowers in preventing or disclosing corporate and public service corruption, scandals and even life-threatening mistakes. Globally, the trend is positive with modern democracies enacting protection for whistleblowers in recent years. According to Calland (2004), 'Whistleblowing is coming of age. A critical mass of knowledge and expertise is accruing . . . we now have a much greater chance of prompting the sort of cultural and social attitudinal change that is necessary if whistleblowers are to become an accepted and respected part of the overall quest for greater accountability in the use of power, both in the public and private sectors.'

In Zimbabwe, the government has recognized that whistle blowers have an important role to play in combating malpractice within organizations. As a result, national anti-corruption task forces have been set and these incorporate measures aimed at encouraging and protecting whistle blowers. The researcher feels that this is not enough to encourage all whistle blowers to come forward. Legislation is needed for these task forces to be more effective.

According to De George (1999), it should be illegal for an employer to fire or take punitive action against an employee who blows the whistle after satisfying the first three conditions that make it morally justifiable and permissible to blow the whistle. Satisfying those conditions makes the act of whistle blowing morally justifiable therefore the law should protect employees when they are acting in accordance with what their conscience demands. In Zimbabwe has proved difficult to pass a law which protects the whistle blower in the work place. Employers can make life difficult for a whistle blower without necessarily firing them. Whistle blowers can be relegated to the back office, passed over for promotions and be given unpleasant

jobs. Not all this can be prevented by law. The law has been reluctant to interfere with the operations of companies and this had resulted in the individuals in firms who have been found guilty of immoral and illegal practices going untouched even though the firm itself was fined.

A whistle blowing policy would help institutions and societies to deter corruption or wrongdoing where a significant minority of those who now stay silent can be encouraged to see internal whistle blowing as a viable, safe and accepted option (Dehn et al. 2001). A whistle blowing culture cannot succeed without a strong and clear signal from the very top of the institution that is against corruption and is resolved to go about its business lawfully. Such a culture will provide assurances against reprisals for whistle blowing on wrongdoing. It is imperative that whistle blowing policies be put into place and that employees are encouraged to come forward when the need arises.

It is also important for employers to acknowledge that whistle blowing is reality which could result in changing both the institution's behaviour and that of potential whistle blowers. Without an understanding of the realities of the whistle-blowing process and the dilemma of the whistle-blower, there cannot be effective whistle-blower protection. Procedures and legislation that are introduced to protect whistle-blowers ought to encourage disclosure within institutions. A non-confrontational form of whistle-blowing best serves any institution and the whistle-blower is best served by ensuring adequate protection to minimise the possibility of retaliation. This will help ensure that, even if the whistle-blower is mistaken, no unwarranted damage is done to the institution or to individuals within it. Critically, it provides a safe and viable alternative to silence. Clearly, a whistle-blowing policy can only be an effective mechanism for deterring organisational wrongdoing if all involved parties readily accept its use as a valid and ethical control mechanism to combat corruption and fraud. Such a policy will also encourage institutions to be receptive to concerns about corruption and to deal with them effectively. Equally important, it will reassure those in charge that managers will address the matter properly. It

will give a clear indication to the authorities that the organisation is seeking to operate responsibly and this will influence the conduct of any investigation that may prove necessary (whether prompted by a whistle-blower or not). If such a culture is to maintain the confidence of the wider society, any policy must also address the particular circumstances in which a wider disclosure may be justified. Essentially, this should be an option of last resort and, where reasonable, would include disclosure to the media (Auriacombe 2005).

As evidenced by the literature, it is a fact that whistleblowers are essential, but they will only exist if they have reason to believe that they will be protected. Whistle blower protection laws assure the blower that it is safe to blow the whistle on corrupt officials and that when they do so the officials will address the message rather than the messenger and that after such disclosures there will be no retaliation. It is therefore paramount that future whistle blower legislation should place the burden of proof on the accused rather than on the accused as is currently the state. This, the researcher believes will lead to more and more cases of whistle blowing that will protect the public from harm. Further, it has to be made law and made mandatory for companies to put in place whistle blowing procedures and policies. In addition, the ceiling on damages awarded against employers that do allow a reprisal to take place against the whistle blower.

3.16 CONSEQUENCES OF WHISTLE BLOWING

Whistle blowers usually fare poorly at the hands of their company, most are fired or they are blacklisted in their industries and are not able to find employment in their field. Any one who is considering making a firm's wrongdoing public must therefore be aware that he or she may be fired, ostracized and condemned by others. He or she may ruin their chances of future promotion and security and may make themselves a target for revenge. Only rarely have companies promoted such people. This is because the whistle blower is forcing the company to do what it did not want to do, even if morally, it was the right thing to do. The generally prevailing view of the whistle blower within business, on the part of

management and colleagues, is that this person is a traitor to the organisation (De George, 1999).

Whistleblowers act morally at risk to themselves. Most of them end up losing their jobs, their careers, their homes and their families. Their cases drag on for years, putting tremendous strain upon their marriages for those that are married. According to Fred C. Alford in his article "Whistleblowers and the Narrative of Ethics" (2001), most whistleblowers suffer from alcoholism and depression at some point in the years that follow the blowing the whistle. Fred C. Alford goes to say that whistleblowers risk their livelihoods.

Vinten (1995) sums it appropriately when he says that whistle blowing is tied in with "economic and emotional deprivation, along with career disruption and personal abuse". Vinten (1995) and Vinten (2003) go on further to say that whistleblowers suffer discrimination and retaliation not only from their present employers but also from their existing fellow employees and future employers. The researcher agrees with this assessment because for the fellow employees the whistle blower is seen as disloyal and a traitor who is biting the hand that feeds everybody. Fellow employees probably see the whistle blower as putting all their jobs in jeopardy which is why they will not see him/her as a hero.

According to Qusqas et al. (2001) in their article titled "The Difficulties of Whistleblowers Finding Employment", the act of whistle blowing might be morally justified but often whistleblowers face retaliation from employers when they attempt to stop inappropriate actions. Quaqas et al. (2001) go on to say that whistle blowers suffer in the short s well as in the long term. One researcher has shown that sixty-eight percent of whistleblowers will have difficulty in finding employment in the public sector (Glazer et al., 1989). The following are the reasons given by Qusqas et al. (2001) about why it is difficult for whistleblowers to get employment:

i. Whistle blowers are put on a blacklist

ii. In the public sector the work done by whistleblowers is not easily replaced.
iii. Some whistleblowers would have been in the same company and in a special position for a long time and that position will not be available in the same industry or other industries.
iv. A whistleblower is usually old, age will prohibit him/her from getting another job
v. A whistleblower's action are seen as a breach of loyalty by the employer
vi. Some whistleblowers spend so much time fighting legal battles that they end having little time to pursue a new career
vii. Some whistleblowers discover that they need new skills and education to pursue jobs in other industries and are usually reluctant to accept a lower paying job and so remain unemployed.
viii. A minority of whistleblowers become activists going from one part of the country to another bringing awareness to the situation that were involved in and to ones similar to it (Glazer et al. 1989).

Of the above reasons the most important is that employers put a whistleblowers' name on the blacklist. This will prevent him/her from employment in a comparable organization (Peretz, 1970). The black-list serves 2 main purposes:

i. For those who remain in their current jobs and for those seeking employment, being on the black list denies them any access to sensitive information about the company, limiting performance and the possibility for advancement (Glazer et al., 1989).
ii. Its mere existence serves to prevent any future whistle-blowing incidents (Peretz, 1970).

Whistleblowers are put on the blacklist because they would have extemally exposed serious information about the organization for which they work for. If an individual reveals serious information to the public about his/her employer which might harm the organization, the whistleblower is excommunicated from that industry despite the fact that he/she was protecting the public from harm. This is why extemally whistle blowers appear in a positive light, "but it is only

retrospectively that they are transformed from company pest to public hero" (Anonymous, 2003).

3.17 FORMS OF RETALIATION

Retaliation against a whistle blower by an organization may take many forms and all of them are tactics of discrimination. The following are the forms of retaliation that can be employed by an organization:

i. Spotlight the whistle blower – this seeks to make the whistle blower, not the issue to be the problem
ii. Manufacture a poor record – this seeks to reduce the credibility of the whistle blower
iii. Threaten them into silence – this seeks to keep the issue on hand under the lid
iv. Isolate and humiliate them – this seeks to remove access to information to effectively blow the whistle
v. Set them up for failure – by overloading them with an unmanageable amount of work. This seeks to push them to terminate them as a result of under performance.
vi. Prosecute them – for stealing company information which they are using to blow the whistle
vii. Eliminate their jobs or paralyze their careers – this seeks to demoralize the whistle blower

Retaliatory acts may be motivated by the organization's desire to:

- Silence the whistle blower completely
- Prevent a full public knowledge of the complaint
- Discredit the whistle blower and/or
- Discourage other potential whistleblowers from taking action (Miceli et al., 1994).

3.18 WHISTLE BLOWING IN ZIMBABWE

In Zimbabwe whistle blowing got prominence in 2004. To some people it seemed like it was an entirely new practice. But in actual fact is not an entirely new practice. Whistle blowing has always been in existence but it had not been promoted to the heights to which it did in 2004. Whistle blowing became a hot topic in 2004 at the height of the clean-up effort targeting the financial services sector. It became a topical issue in corporate governance as Reserve Bank of Zimbabwe (RBZ) Governor looked to curb corruption, abuse of company assets, financial crime and other criminal activities in the financial service sector which had led to the collapse of a total of nine banks and company asset management companies. In line with the efforts being made by the RBZ Governor, the Ministry of Anti-Corruption launched Operation Integrity in 2004. This was also targeted at the financial services sector at the time when banks were collapsing.

Zimbabwe has been experiencing economic hardships for the past couple of years. This has led to a sharp increase in corruption within government and the private sector. Due to the cultural background of Zimbabwe, Zimbabweans can refrain from blowing the whistle for cultural norms. Whistle blowing is not a practice which was promoted or encouraged prior to 2004. In fact, Zimbabwean culture does not encourage whistle blowing. This is like biting the hand that feeds you and it goes against what Zimbabweans are taught as they grow up. This would explain why whistle blowing suddenly seemed like a new phenomena to Zimbabweans in 2004 when suddenly it was been encouraged and promoted both by the Government and the RBZ Governor.

Other countries, the world over have established formal standards for whistle blowing as an integral part of promoting good corporate governance and fighting graft in their economic systems. In line with this the President of Zimbabwe in his address to the Nation on the 20th of July 2004 underscored the Government's commitment towards fighting of corruption by creating the Anti-Corruption Commission under the Anti-Corruption Act of 2004. This was a clear signal to

Zimbabweans that the President was fully behind the fight against corruption. In line with the Anti-Corruption Act of 2004 and as part of the ongoing efforts to combat graft and economic crimes, the government, through the RBZ and Zimbabwe Revenue Authority (ZIMRA), came up with funds for informers who blow the whistle on offenders. The whistle blowers were entitled to 10 percent of the total amount recovered following successful prosecution of the alleged guilty parties.

In 2007 there were was a sharp increase in the smuggling of gold and diamonds out of Zimbabwe. In line with the Anti-corruption Act of 2004, the RBZ Governor in his Monetary Policy address in April 2007 resuscitated the whistle blowers programme for gold and diamonds under which the whistle blower is paid 5% of the value of actual prosecuted recoveries from their reported cases. The researcher can conclude that the high levels of corruption in Zimbabwe have led the government to go against cultural norms on the issue of whistle blowing.

3.18.1 WHISTLE BLOWING AND THE LAW IN ZIMBABWE

In USA, the Sarbanes Oxley Act makes it a legal requirement for public companies to set up arrangements for handling whistle blowing, and to provide for mechanisms for protection of whistle blowers. The Sarbanes Oxley Act further provides that a company cannot "harass, demote, dismiss, suspend, threaten, demote, and discriminate an employee who provides information on potential violations of company rules and procedures."

In Zimbabwe there is no specific legislation that protects employees that blow the whistle. A number of Bills have been passed for example, the Bank Use Promotion and Anti-Money Laundering Bill, 2003, Witness Protection Act 112 of 1998, The Prohibition and Prevention of Money Laundering Bill, 2001, Anti Corruption Commission Bill, 2003, and The Economic Crime and Anti Money Laundering Act 2000 which all make mention of whistle-blower protections, though so far none have been implemented. Some private sector institutions such as

Delloitte have programs of their own that offer certain levels of protection through offering anonymity (Tips Off Anonymous) while in the Public sector ZIMRA also has a whistle-blower program.

Anti-corruption legislation in most countries encourages whistle blowers to report corrupt acts to the relevant authority, regardless of the motivation. Such legislation also provides protection to whistle blowers as it is believed that they are a key component to any systematic fight against corruption. The quality of information and tips provided by whistle-blowers should be subject to scrutiny by an independent anti-corruption body to unravel motive and the veracity of accusations. In Zimbabwe legislation to protect whistle blowers is required. The researcher feels that it is not enough to offer monetary incentive. For some potential whistle blowers this is clearly not enough. They would want to have the law on their side.

The need to check on whistle-blowers is a contentious one as anti-corruption bodies have always advocated their protection. The argument is that checking on the credentials of whistle-blowers would discourage others, which would in turn become a hindrance in the fight against corruption. But the current anti-corruption drive and the legislative environment that is taking place in Zimbabwe leave a very thin line between genuine whistle-blowing and outright malevolence.

3.18.2 Whistle Blower's Fund

A person may decide to blow the whistle for a variety of reasons; some of the reasons may be for principle or moral beliefs. These are usually people who are dedicated to their work or organisation. There are legal considerations, as someone may be concerned that the proper channels are not being followed and once they report they run the danger of being sued by the organisation. Not all the motives are for the good of the organisation but some are for personal gain, malicious ends and or revenge.

Providing legal protection to whistleblowers is a key component to any systematic effect to fight corruption, it is important to provide whistleblowers with strong assurance against retaliation and encourage them to come forward and speak out in the public interest. Since in Zimbabwe there is no legislation to protect the whistle blower a whistle blower's fund has been set up as a back up to protect the whistle blower.

The Bank Use Promotion and Money Laundering Act (Cap24:24) was promulgated in September 2004. The Act led to the establishment of the Bank Use Promotion and Suppression on Money Laundering Unit within the RBZ. This was later changed to Financial Intelligence Inspectorate and Evaluation (FIIE) in May 2005, in line with international standards and norms. This signaled the determination of the country to effectively identify and combat money laundering, financing of terrorism and other economic crimes.

In tandem with international initiatives to combat money laundering and terrorist financing the Unit was also established in terms of Recommendation 26 of the Financial Action Task Force. Recommendation 26 requires that "Countries should establish a FIU that serves as a national centre for receiving (and as permitted, requesting), analysis and dissemination of Suspicious Transaction Reports (STRs) and other information regarding potential money laundering and terrorist financing. The FIU should have access, directly or indirectly on a timely basis, to the financial, administrative and law enforcement information that it requires to properly undertake its functions including analysis of STR". Under this Unit the Whistle Blower's Fund was established.

The rationale of instituting such a fund is that it is necessary to protect those who have information on corrupt practices but are afraid to come out in the open for fear of recrimination. For the anti corruption effort to succeed effective protection is required.

In Zimbabwe it became necessary to offer incentives as the moral obligation was no longer adequate to deal with corruption, hence the establishment of the Whistle Blower's Funds. It can be argued that the "Whistle Blowers Fund" is a clear case

where monetary gain is the dominant motive with scant evidence of any moral conviction. Considering that the "parallel market" has always been illegal, one asks why these people were silent all along and only decided to blow the whistle when a cash incentive was introduced. Others might argue that there was no safe platform for people to "spill the beans".

The purpose of the fund is to alleviate the fear of blowing the whistle, the high cost of defending oneself in court, a highly insulated bureaucracy coupled with a grossly personalized system of governance that reposes incomprehensible levels of power in the national executive among other reasons.

Under this Fund not all whistleblowers receive protection, only those that have been victimised. It is also important to note that the fund is not a public fund. The fund's intended result is to stop the victimisation of whistleblowers by the perpetrators. It is necessary to have this fund and it must co-exist with every government system in place. Since there is no legal protection of the whistleblower this will serve as backup for the fund. The fund is a separate entity from the government initiative of offering incentives for reports.

For Zimbabwe the strongest possible protection required is legislation to protect the whistle blower. Whistle blower legislation will lead to more and more cases of whistle blowing. This has been proved correct in other countries where they have introduced legislation to protect the whistle blower. Having the Whistle Blower's Fund is not enough considering the risks that are being taken by the whistle blower. The researcher feels that monetary incentive alone is not enough for some potential whistle blowers. The Whistle Blowing Fund can serve as a backup to legislation, the fund would facilitate rights of people who want to blow the whistle and the two can and should co-exist. In addition to legislation, mechanisms are needed for reporting back to ensure that those who will have reported are kept informed of progress in the case. Without such a mechanism there is a tendency for the public to lose faith in the system.

Transparency and accountability is required. The system of confidentiality has to be well-thought out and the issue of discretion has to be discussed. If the legislation is giving assurance of confidentiality then there must be a mechanism in the system to allow for this. If there are threats to the physical well being leading to death of the whistle blower the legislation must provide some sort of security and if it cannot the Fund should take this into account. Interventions must work in the worst possible scenarios. If the agency is functioning at its optimal level, it must protect the whistle blower and even if the prosecution fails the whistle blower will still be provided with protection.

Corruption is a societal ill that requires treatment and having legislation and a whistleblowers' fund will make sure that the anti corruption effort is enhanced and tightened.

3.19 CONCLUSION

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 et al., 2001) What individuals and organizations have to realize is that "internal whistle blowing... is an effective and constructive control device." (Vinten, 2003-b) 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). The researcher believes that new legislation and better education holds the solution to the problem of whistle blowing and the negative attitude of society towards whistle blowers.

Auriacombe (2005) advocates that there is a need to change a culture that is deeply entrenched in the societies of many countries. Children are taught not to `tell tales' from a very young age. Those who purportedly act in a `disloyal' way

towards colleagues or employers are ostracised. Whistleblowers with the courage to speak out become victims and pariahs. This change of culture lies mainly on two levels and has the potential of making a real difference. In the first place, people who blow the whistle on wrongdoing should be seen in a different light - whistleblowers should be ordinary witnesses who come forward within an organisation, raise a concern in good faith and then slip quietly back into their normal lives. Their message should be listened to and heeded, and inappropriate investigated and action taken. The messenger should not be shot.

In the second place, a significant effort should be made to achieve organisational culture change within all economic sectors. In organisations were there are high levels of trust between employers and employees, and where channels of communication are trustworthy and open, whistle blowing will not be something extraordinary. In such organisations a whistle blowing policy will cohere 'with the other pieces of a company's ethics and good corporate governance jigsaw. This needs leadership from the top, with the explicit support of the chief executive officer and executive, and ideally the audit committee as well' (Calland 2004).

CHAPTER FOUR

RESEARCH METHODOLOGY

4.1 INTRODUCTION

This chapter highlights the research propositions as well as the research methodology. In order to supplement the theoretical component of this study, empirical research was conducted to answer the research question. The research was exploratory in nature, due to the fact that no prior research had ever been conducted in Zimbabwe about this topic. Although exploratory research is usually qualitative some quantitative methods were applied to answer the research question. The purpose of the later was to obtain a wider range of perspectives on the topic rather than solely in-depth information.

In order to achieve the stated objectives in this research proposal, the methodology was as follows:

- Data Collection – questionnaires was used as they are efficient and least time consuming means of collecting data. (Baker 1991)
- Structured and open ended interviews were also used. Interviews were done at the participant's actual work setting where applicable.
- Research was limited to Zimbabwe
- Research was conducted on the internet, magazines, journals on this field and previous findings were used as supporting evidence

The research objectives were reached by collecting and analysing primary (questionnaires) and secondary (literature review) data. The main purpose of the questionnaires was to be the collection of data to achieve the research objectives as stated in paragraph 1.4. It was further aimed to stimulate the respondent's thoughts and pull together ideas and suggestions of how

Zimbabweans can overcome their cultural inhibitions when it comes to blowing the whistle.

4.2 RESEARCH PROPOSITIONS

In order to fully address the research topic and objectives outlined above, the following propositions were outlined:

4.2.1 Proposition statement 1

The Zimbabwean culture does have an impact on the moral status of whistle blowing.

4.2.2 Proposition statement 2

The Zimbabwean economic situation has played a key role in changing the way Zimbabweans view whistle blowing.

4.2.3 Proposition statement 3

Technology and globalisation has an impact on the Zimbabwean culture and the way they view whistle blowing.

4.2.4 Proposition statement 4

The level of corruption in Zimbabwe has had an impact in the way that the business community and society views whistle blowing.

4.2.5 Proposition statement 5

Zimbabwe does have cultural inhibitions to whistle blowing.

4.2.6 Proposition statement 6

The introduction of legislation to protect the whistle blower will significantly change the way Zimbabweans view whistle blowing.

4.2.7 Proposition statement 7

A company's organisational structure has an impact on the number of whistle blowing cases that are brought forward.

4.3 RESEARCH METHODOLOGY

Methodology is defined as the approach used to research. Method is the technique for carrying out the research, for example, a survey or in-depth interview (Metoo et al, 2003). The preference of a methodology influences the results of research. The research will take a qualitative approach. One of the strengths often put forward for using qualitative methods is that they allow the researcher to discuss the views of research participants and to reflect on the influence of their own social location on their perspective (Young, 1997; Hertz, 1997). Research, therefore is not see as discovering one "true" account of all data referring to one common reference point. Rather, researchers see research as a social activity during which researchers and research participants produce an account that is context specific. This view of reality has been vigorously named as social construction, phenomenology an interpretative, amongst other labels. What they have in common is the view that social reality cannot be unproblematically described from one correct perspective.

Qualitative research has long been considered to be holistic, contextualised and comprehensive, to the extent that researchers have accepted this advantage without question. Similarly, qualitative methods have the ability to record and include multiple dimensions within each method. Qualitative researchers are unwittingly and unknowingly restricting their holistic perspective by subscribing to a single qualitative method (Morse et al., 2003).This may be for two reasons, firstly, students conduct much research and these projects are by necessity small and circumscribed. They usually use a mixed-single method, rather than mixed method or multi-method design. While using a mixed or multi-method design can increase the scope of the project, it also increases the student's workload and it is

therefore not feasible. Secondly, holism that is limited relates to the immaturity of research within a given discipline.

In answering the research question set in paragraph 1.3, different literature on whistle blowing was studied. The research was approached through theoretical and empirical analysis. In the theoretical approach, the study covered theories on whistle blowing. Questionnaires **(Appendix 2)** were sent out to determine the moral status of whistle blowing in the Zimbabwean business environment.

4.4 SAMPLING DESIGN

Sampling methods were employed in this research. Sampling is one procedure that makes research manageable. Sampling saves money and time and if it is done correctly, it does not prevent accurate generalizations about the population from which the sample is taken. If it is done poorly, sampling may have serious negative consequences.

The target population were Zimbabweans living in Zimbabwe in particular the following, top company executives, the ordinary employee, which covered the older generation and the younger generation. The choice of the respondent was the person most able to provide information. No lists or information on the total population was available. Sample elements were thus chosen at random, wherever they could be found. This was a subjective approach and the probability of selecting population elements was unknown. A non-probability sampling method was therefore used. The method of non-probabilistic sampling collection was a combination of a convenience and snowball sampling method (Cooper et al., 2001). The aim of this collection method was to distribute the questionnaires to the largest pool of the population as possible. In order to achieve this, three categories were approached through which the questionnaires were distributed: (1) Employees who are members of companies that subscribe to "Tip-Off Anonymous" (2) Employees who are members of companies that do not subscribe to "Tip-Off Anonymous" (3) Employees that

are employed by the RBZ depart of Whistle Blower's Fund and employees in the Ministry of Anti-Corruption.

The limitations of using this sampling method were that the probability of selecting population elements was unknown. This method had a greater opportunity for bias to enter the sample selection procedure and to distort the findings of the study. It was further more impossible to estimate a range within which to expect the population parameter. By taking the practical considerations in account (the population that was not available) this was the only feasible method of conducting exploratory research of this nature.

The following sampling methods were used in this research:

4.4.1 Convenience Sampling

Convenience sampling is used in exploratory research where the researcher is interested in getting inexpensive approximation of the truth. As the name implies, the sample is selected because they are convenient. This non-probability method is often used during preliminary research efforts to get gross estimate without incurring the cost or time required to select a random sample.

Convenience sampling for this research was the proximity of companies to Harare's central business district. These were chosen to cater for time and cost constraints since questionnaires were personally delivered and collected by the researcher.

4.4.2 Judgement Sampling

Judgement sampling is a common non-probability method. The researcher selects the sample based on judgement. This is usually an extension of convenience sampling. When using this method the researcher will be confident that the sample is truly representative of the entire population.

4.5 DATA COLLECTION

The research took a qualitative approach. The qualitative data was collected by means of literature search, mail survey and personal interviews.

4.5.1 Literature Search

A literature search involves reviewing all readily available materials. These materials can include company information, relevant trade publications, newspapers, magazines, annual reports, company literature, on-line databases and any other published materials. The said literature will be used for this investigation.

Literature search is a very inexpensive method of gathering information, and using these secondary sources the data is gathered much quicker than primary data. The disadvantage of using secondary data is that it may not be appropriate for the needs of the research and data may be outdated. The data may also lack accuracy since original data might have been manipulated to suit the needs of the researcher.

4.5.2 Mail Survey

Mail surveys are a cost effective method of gathering information. The questionnaires **(Appendix 2)** was delivered and later collected after completion personally by the researcher thus avoiding postage costs. The mail survey involved a valid and reliable goal-specific written questionnaire, which assessed the moral status of whistle blowing in the Zimbabwean business environment. A cover letter was attached to the questionnaire that introduced the researcher, stated the purpose of the investigation, format of the questionnaire, instructions on transmission of completed forms and the researcher's contact details. A confidential policy will be clearly stated so as to protect sensitive information.

Data collection was done in three different categories:

i. Companies that are members of "Tip-Off Anonymous" were approached to get permission to distribute questionnaires and interview their employees. A cross-section of employees which was representative of the employees were interviewed from management right down to the lowest grade.
ii. Companies that are not members of "Tip-Off Anonymous" were approached to get permission to distribute questionnaires and interview their employees. A cross-section of employees which was representative of the employees was interviewed from management right down to the lowest grade.
iii. Employees from the Reserve Bank of Zimbabwe in particular those employed under the Whistle Blower's Fund department and employees from the Ministry of Anti-Corruption

The written questionnaire has its own advantages and disadvantages. Walonick (1997-2003) identifies the following:

Advantages

i. Cost effective when compared to face-to-face interviews. This is especially true for studies involving large samples sizes and large geographic areas. Written questionnaires become even cost effective as the number of research questions increases
ii. Easy to analyse. Data entry and tabulation for nearly all surveys can be easily done with many computer software packages
iii. Questionnaires are familiar to most people. Nearly everyone has had some experience completing questionnaire and they generally do not make people apprehensive
iv. Questionnaires reduce bias. There is uniform question presentation and no middleman bias. The researcher's own opinion will not influence the respondent to answer questions in a certain manner. There are no verbal or visual clues to influence the respondent
v. Questionnaires are less intrusive than telephone or face-to-face surveys. When a respondent receives a questionnaire in the mail, he is free to

complete the questionnaire on his own timetable. Unlike other research methods, the research instrument does not interrupt the respondent.

Disadvantages

i. There is the possibility of low response rates to questionnaires. Low response is the curse of statistical analysis. It can dramatically lower confidence in the results.
ii. It is not possible to probe responses to questionnaires. Questionnaires are structured instruments, they allow little flexibility to the respondent with respect to response format
iii. Gestures and other visual cues are available with written questionnaires.
iv. There is no certainty on the identity of the person who responded to the questionnaire.
v. Questionnaires are simply not suited for some people.

4.5.3 Personal Interviews

Personal or individual interviews are a way to get in-depth and comprehensive information. They involve one person interviewing another person for personal information. Due to the nature of information to be sought on whistle blowing, individual interviews (with semi-structured or open ended questionnaires) was used to both augment information from literature search and to obtain primary data. Personal interviews were mainly carried during the personal distribution of the questionnaires.

One of the benefits of in-depth interviews is that they allow for dialogue and debate around what a concept means, whereas a questionnaire is often a de-contextualised choice of tick of boxes. This also allows the researcher to spell out research process and his epistemological and social position within the research to enable the participants to actively engage in the arguments being

put forward. Personal interviews may be quite expensive because of the one-to-one nature of the interview.

4.6 MEASURING INSTRUMENTS

Both qualitative and quantitative methods with a five point Likert rating scale were applied. Searches were done in various media on previous studies and supporting evidence i.e. internet, journals.

4.7 DATA ANALYSIS

Content analysis was used to analyse the data collected. This was ideal since the data was of a qualitative nature. Results from the responses on questionnaires was analysed to confirm practises and beliefs about the moral status in the Zimbabwean business environment.

Due to the small scale of this study, the researcher was responsible for data preparation. This gave the advantage of maximum consistency. The researcher did the coding. It is the process of grouping responses into a limited number of classes or categories. A code sheet will be constructed on Microsoft Excel for data entering. Researchers normally prefer closed questions due to their efficiency and specificity, but owing to the nature of this study open-ended questions were encouraged. They was however limited to the minimum.

The data gathering and entering process pursued the following sequence: Distribution of questionnaires, editing, coding and digital transfer into a spreadsheet.

4.8 CONCLUSION

This was an exploratory research study. The research objectives were achieved by the collection and evaluation of primary (questionnaires) and secondary (literature review) data. The questionnaires consisted of a collection of qualitative as well as quantitative data, to ensure that no new possibilities and thoughts were excluded. The questionnaire was designed to stimulate the respondent's thoughts on each section by appropriate questions after which a comment box was provided for his/her thoughts.

A non-probabilistic sampling method was used, as the researcher did not have access to the entire population.

CHAPTER FIVE

RESEARCH RESULTS

5.1 INTRODUCTION

This chapter analyses the results of the research performed to come up with possible conclusions in respect of the responses received. The research study as mentioned above was split into two categories; employees of companies that have Tip-Off Anonymous and employees of companies that do not have Tip-Off Anonymous. The results analysis is also split into these broad categories. The primary purpose of this investigation is to explore the moral status of whistle blowing in the Zimbabwean business environment - a cultural perspective.

The project is to investigate if the approaches used by advocates of whistle blowing in Zimbabwe are adequate and appropriate in the Zimbabwean business environment and if the approaches are compatible with Zimbabwean culture? This will help in identifying ways of promoting whistle blowing in the Zimbabwean business environment which does not contradict the Zimbabwean culture. The study will fill in the apparent literature gap on whistle blowing in Zimbabwe and assist in developing a body of knowledge in promoting constructive whistle blowing in the work place.

Literature review provided information on whistle blowing in the business environment. Therefore, in order to realize the objectives stated above, (Chapter 1.4), a qualitative research was conducted. Qualitative research methodology is used when it is important for the researcher to understand the in-depth processes that operate within the organization or industry. The researcher was interested in the differences between stated organizational policies and their actual implementation to answer "why" and "how" questions (Miles &

Huberman, 1994). Obtaining responses from the respondents was long and difficult as respondents took longer than anticipated to give their responses.

5.2 RESPONSE RATE

Out of 64 questionnaires sent out 44 were received back, giving a response rate of 68.75%. **Table 3** below indicates the level of responses obtained. As indicated above half the questionnaires were sent to companies that are members of Tip-Off Anonymous **(Table 1)** and the other half were sent to companies that are not members of Tip-Off Anonymous **(Table 2).** This was done to see if there would be any significant difference in how the employees belonging to the two groups view whistle blowing in the Zimbabwean business environment. The one group with tip-Off Anonymous membership is already exposed to whistle blowing and the other group without Tip-Off Anonymous membership is not.

Table 1

Members of Tip-Off Anonymous

Name of Company	Questionnaires Sent	Responses Received	Percentage
OK Zimbabwe	8	5	62.50%
Deloitte	8	4	50%
ZIMRA	8	6	75%
RBZ	8	7	87.50%

Table 2

Non-Members of Tip-Off Anonymous

Name of Company	Questionnaires Sent	Responses Received	Percentage
Arundel Spar	8	5	62.50%
Ernst & Young	8	6	75%
Zimbabwe Newspapers	8	6	75%
Interfin	8	5	62.50%

Table 3

Total Questionnaires

No. Of Companies	Sent Out	Received	Percentage Response
Members	32	22	68.75%
Non-Members	32	22	68.75%
Total	**64**	**44**	**68.75%**

The response sample covered a truly representative sample of the Zimbabwean business environment from the professional audit firms, retail industry, print media industry, financial sector (including the central bank –Reserve Bank of Zimbabwe) to the Zimbabwe Revenue Authority (ZIMRA).

5.3 SUMMARY RESEARCH RESULTS

5.3.1 Companies with Tip-Off Anonymous

Analyses of the results from respondents from companies belonging to Tip-Off Anonymous are shown in **Table 4** below. Further analysis which shows the positive correlations between the variables for this particular group is shown in **Appendix 5 and Appendix 6.** Here chi-square tests between the variables are made use of to show the association between whistle blowing and the respective variables that are being looked at.

- All organisations that are members of Tip-off Anonymous have a whistle blowing policy or procedure in their work place. 95% of respondents felt that it was necessary to have some sort of whistle blowing policy or procedure. 95% of all respondents felt that having a whistle blowing policy or procedure would help curb corruption in the work environment. The chi-square test **(Appendix 5)** with a p-value of 0.00 shows that there is an association between companies that are members of Tip-Off Anonymous and having a whistle blower policy or procedure at the work place. This basically means that organisations with a whistle blowing policy are more likely to be members of Tip-Off Anonymous.
- 81% of the respondents felt that a company's organisation structure contributed a lot towards having a whistle blowing policy.
- 86% of all respondents felt that whistle blowing should be encouraged amongst employees. But only 50% felt that the government should put legislature in place that would force organisations to put in place procedures that encourage whistle blowers to come forward. The chi-square test **(Appendix 5)** is also showing that there is positive association between having a whistle blowing policy and employees feeling that whistle blowing should be encouraged amongst employees.
- Despite all respondents working for companies that have whistle blowing procedures in place, only 91% of respondents were aware of the whistle blowing efforts of the government through the RBZ and Ministry of Anti-Corruption. The other 9% did not seem to be aware of the efforts by RBZ and the Ministry of Anti-Corruption. **(Appendix 4)**
- Only 19% of respondents felt that the efforts being done by the government through the RBZ and the Ministry of Anti-Corruption were enough to bring out

more cases of whistle blowing. The rest felt that more could be done by the government. **(Appendix 5)**

- 96% of the respondents felt that legislation should be introduced to protect the whistle blower.
- Only 19% of the respondents felt that the Whistle Blower Fund introduced by the RBZ was enough to protect the whistle blower. The rest felt that there was more that could be done, in particular, the introduction of the relevant legislature to protect the whistle blower.
- Only 14% of the respondents felt that the approach on whistle blowing taken by the RBZ was taking into account the Zimbabwean culture. The majority felt that the approach totally disregarded the Zimbabwean culture.
- 96% of the respondents felt that the level of corruption was the main contributor to the exposure that whistle blowing was now getting in Zimbabwe.
- 41% of the respondents felt that the infiltration of the western culture through globalisation had somehow contributed towards the way Zimbabwe felt about whistle blowing. 27% of the respondents were not sure and 32% disagreed.
- Only 46% of the respondents agreed with the notion that the Zimbabwean culture does encourage whistle blowing. 36% felt that the Zimbabwean culture does not encourage whistle blowing. 50% actually felt that the Zimbabwean culture actually inhibits whistle blowing.
- A majority 77% felt that the whistle blowing cases that have been exposed so far were more for financial reward than for moral reasons. Only 19% disagreed and felt that the exposure had been for moral reasons.
- 73% of the respondents felt that globalisation had played a big part in encouraging whistle blowing in Zimbabwe. Only 5% disagreed with this notion
- 95% felt that technology had played a big part in the way Zimbabweans view whistle blowing. This relates to things like anonymous emails, websites, tip-offs etc. Only 5% disagreed with this notion.

Table 4

Results of Companies with Tip-Off Anonymous

Question #	Yes	No	Strongly Agree	Agree	Don't Know	Disagree	Strongly Disagree
2	100%	0%					
3	95%	5%					
4	95%	5%					
5			36%	45%	9%	9%	-
6			41%	45%	5%	9%	-
7			36%	14%	5%	36%	9%
8	91%	9%	-	-	-	-	-
9			5%	14%	23%	36%	23%
10			55%	41%	-	5%	-
11			-	27%	32%	27%	14%
12			5%	14%	50%	23%	9%
13			-	36%	50%	9%	5%
14			41%	55%	5%	-	-
15			14%	27%	27%	23%	9%
16			14%	32%	18%	36%	-
17			-	50%	9%	27%	14%
18			27%	50%	5%	14%	5%
19			23%	50%	23%	5%	-
20			27%	68%	-	5%	-

5.3.2 Companies without Tip-Off Anonymous

Analysis of the results from respondents from companies not belonging to Tip-Off Anonymous are shown in **Table 5** below and **Appendix 6**. All the companies that are not members of Tip-Off Anonymous do not have a whistle blowing procedure or policy in their work place. However 91% of those who answered the questionnaire felt that it was necessary to have a whistle blowing policy or procedure in the work place. 91% of the employees felt that having a whistle blowing procedure would help curb corruption in the work place.

- 45% of respondents felt that the organisational structure contributes towards not having a whistle blowing procedures. 36% did not feel that the organisational structure had in any way contributed towards not having a whistle blowing policy in their organisation. 18% of respondents did not know.

- 86% of respondents felt that whistle should be encouraged amongst employees. 76% felt that companies should be forced (by way of legislation) to put in place procedures that encourage whistle blowers to come forward.
- All respondents (100%) were aware of the whistle blowing efforts that were being made by the government through the RBZ and the Ministry of Anti-Corruption. However only 23% felt that the efforts of RBZ and the Ministry of Anti-Corruption were enough to bring out more cases of whistle blowing. 77% felt that the efforts by the government were not enough to bring out more cases of whistle blowing.
- 95% of all respondents felt that legislation should be introduced to protect the whistleblower.
- Only 18% of all respondents felt that the Whistle Blower Fund introduced by the RBZ was enough to protect the whistle blower.
- Only 23% of all respondents felt that the approaches on whistle blowing used by the RBZ and the Ministry of Anti-Corruption took into account the Zimbabwean culture. The majority felt that the approaches used did not take into account the Zimbabwean culture.
- 64% of all respondents felt that the Zimbabwean culture does not encourage whistle blowing. 64% also felt that the Zimbabwean culture actually inhibits whistle blowing.
- 77% of all respondents felt that the level of corruption had contributed to the exposure that whistle blowing is now getting in Zimbabwe.
- 69% felt that the Western culture (through globalisation) had contributed towards the way Zimbabweans felt about whistle blowing. 82% felt that globalisation had played a big part in encouraging whistle blowing in Zimbabwe. 63% felt that technology had also contributed to whistle blowing in Zimbabwe.
- 73% of all respondents felt that the whistle blowing cases that have been exposed were more for financial reward than for moral reasons.

Table 5

Results of Companies without Tip-Off Anonymous

Question #	Yes	No	Strongly Agree	Agree	Don't Know	Disagree	Strongly Disagree
2		100%					
3	91%	9%					
4	91%	9%					
5			9%	36%	18%	27%	9%
6			41%	45%	-	14%	-
7			41%	36%	14%	-	9%
8	100%		-	-	-	-	-
9			-	23%	-	59%	18%
10			59%	36%	5%	-	-
11			-	23%	14%	59%	5%
12			-	18%	27%	36%	18%
13			-	23%	27%	45%	5%
14			50%	27%	5%	18%	-
15			14%	55%	14%	18%	-
16			-	32%	5%	59%	5%
17			9%	55%	32%	5%	-
18			32%	41%	18%	9%	-
19			18%	64%	5%	14%	-
20			18%	45%	9%	27%	-

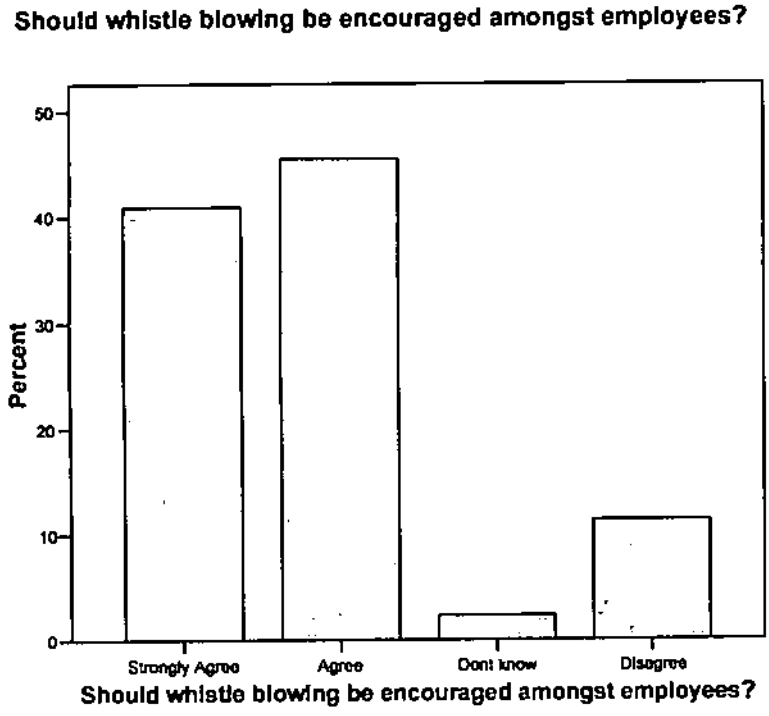
5.4 OVERALL RESULTS

In analysing the results of the two sets of results the analysis would be incomplete without looking at the similarities and differences between them. Below is the list of key similarities between the respondents from companies with Tip-Off Anonymous and respondents from companies without Tip-Off Anonymous in respect of whistle blowing in the Zimbabwean business environment. **Table 6** below shows the analysis of both the companies that subscribe to Tip-Off Anonymous and those that do not subscribed to Tip-Off Anonymous. **Appendix 3** shows the descriptive statistics in the form of frequency tables and **Appendix 4** shows the graphical response of the two groups.

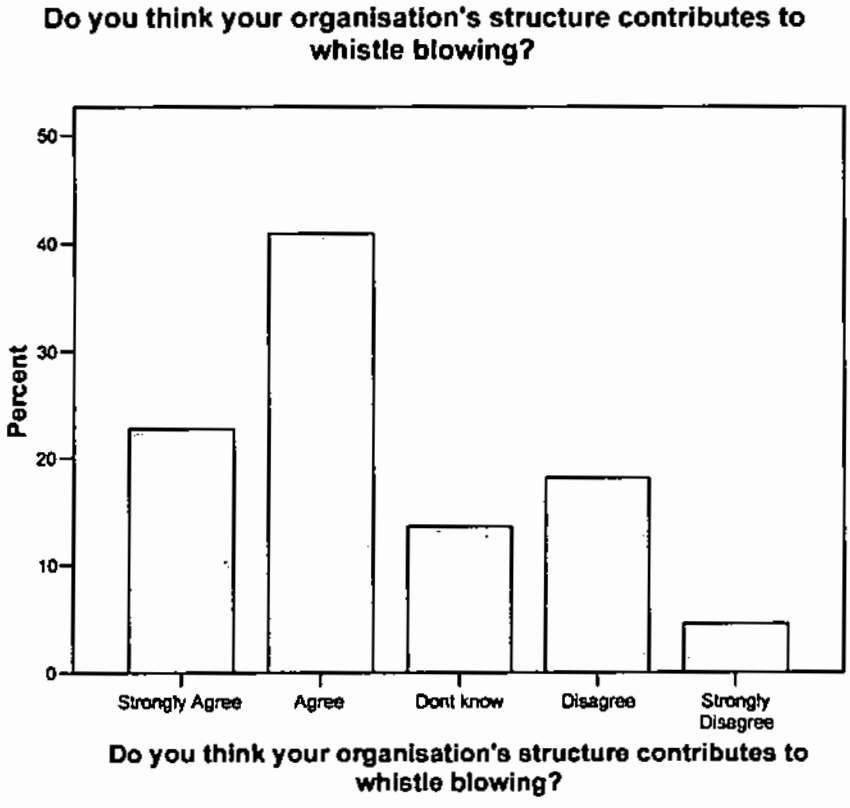
5.4.1 Similarities

Respondents from the two groups basically agreed in their feelings towards whistle blowing in the Zimbabwean business environment. Listed below are those areas which for the purpose of this study are key points:

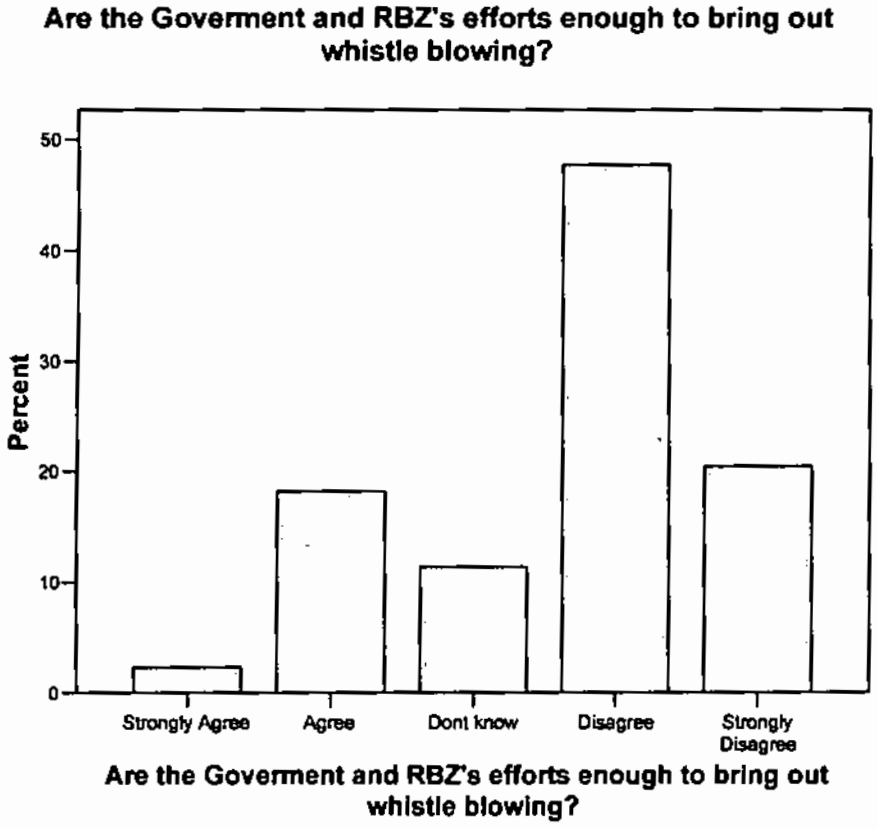
- Both groups feel that whistle blowing should be encouraged in all organisations amongst employees as a way of curbing corruption. **(Appendix 4)**



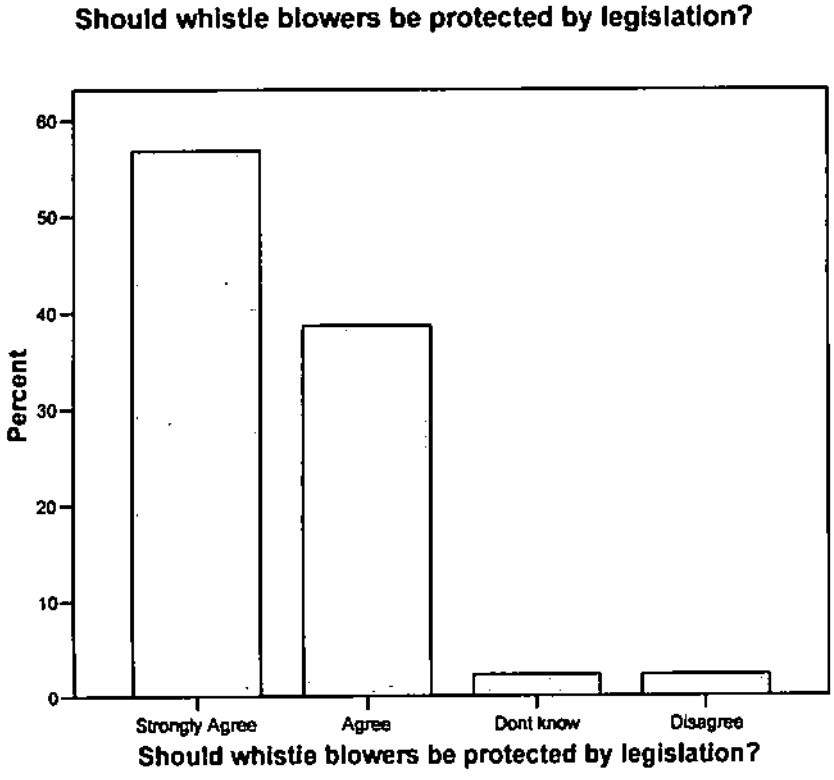
- Both groups felt that the company's organisation's structure contributed significantly in having or not having a whistle blowing policy in place **(Appendix 4)**



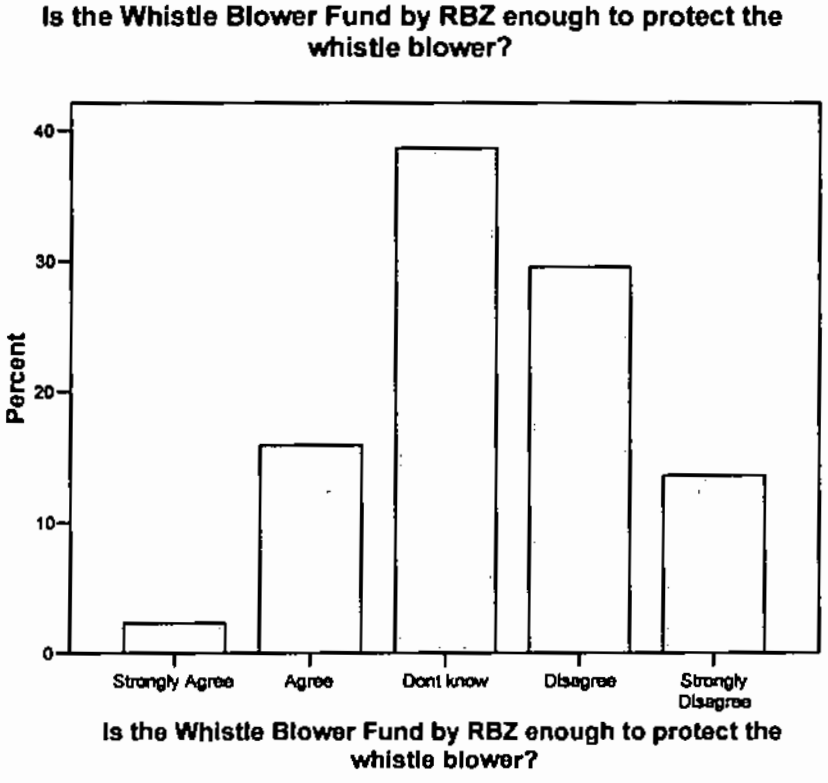
- The two groups were in agreement that the efforts being made by the government through the RBZ and the Ministry of Anti-Corruption were not adequate to bring out more cases of whistle blowing. **(Appendix 4)**



- The majority of respondents in both groups felt very strongly that legislature should be introduced to protect the whistle blower. They felt that once this was in place more and more cases would be brought forward by whistle blowers. **(Appendix 4)**

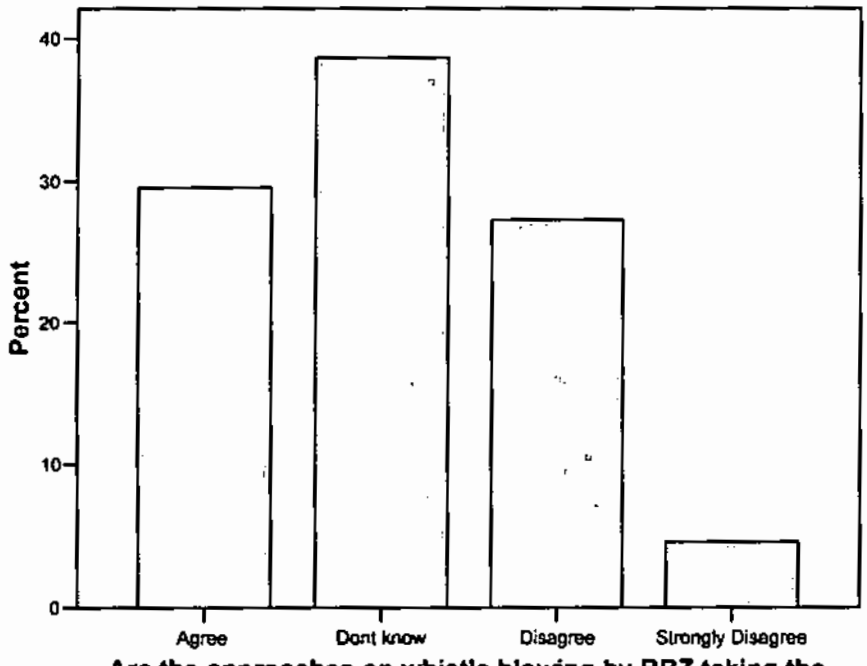


- Both groups felt that the Whistle Blower Fund introduced by the RBZ was inadequate to protect the whistle blower. More resources had to be dedicated to the fund for it to be meaningful to the would-be whistle blower. **(Appendix 4)**



- The two groups were in agreement on the issue of approach taken by the RBZ towards whistle blowing from a cultural perspective. Both felt that the approach taken by the RBZ did not take into account our Zimbabwean culture, which is culture of not "rating on others". Both groups felt that there should been an awareness campaign or a drive towards changing our cultural perspective first before going on a drive of promoting whistle blowing. Both groups felt that the Zimbabwean culture does not encourage whistle blowing. They actually felt that the Zimbabwean culture inhibits whistle blowing with its belief of not "rating on others". **(Appendix 4)**

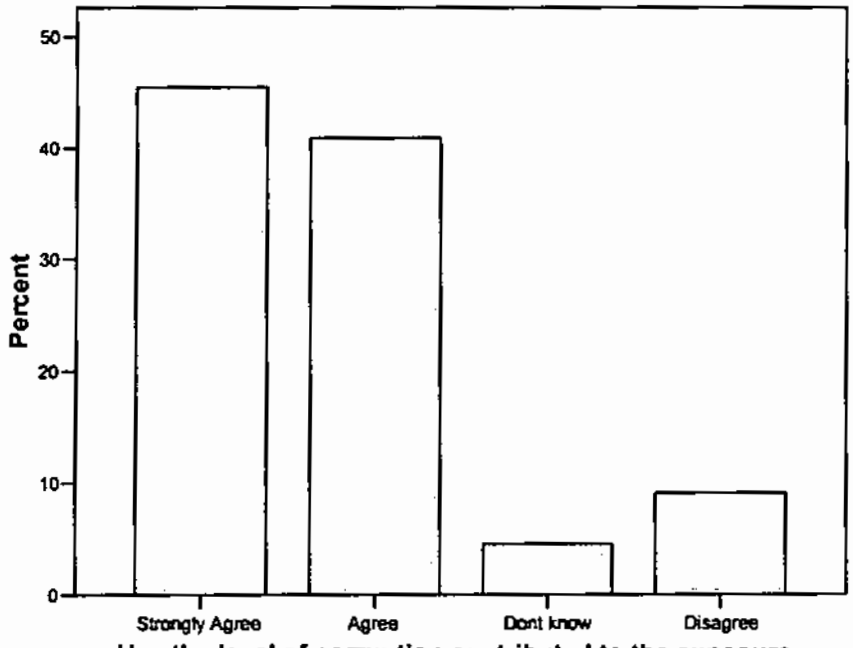
Are the approaches on whistle blowing by RBZ taking the Zimbabwean culture?



Are the approaches on whistle blowing by RBZ taking the Zimbabwean culture?

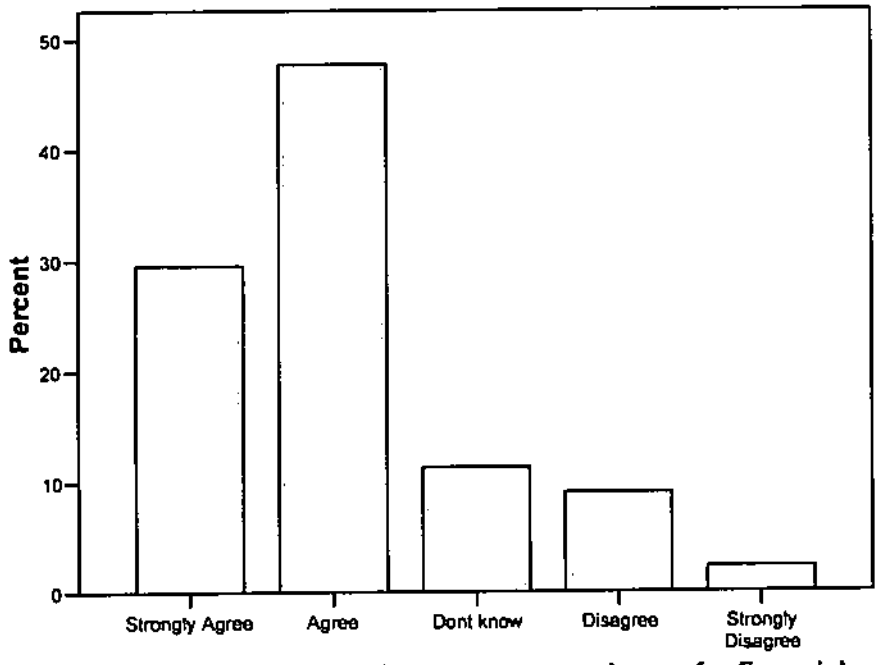
- Both groups were in total agreement about the level of corruption having a huge contribution to the exposure that whistle blowing is now getting in Zimbabwe. **(Appendix 4)**

Has the level of corruption contributed to the exposure whistle blowing is receiving?



- The majority of the respondents in both groups felt that the whistle blowing cases that have so far been exposed were more for financial reward than for moral reasons. Both groups felt the hardships currently been experienced in Zimbabwe had led employees to whistle blow in anticipation of the financial reward they would actually get in return **(Appendix 4)**

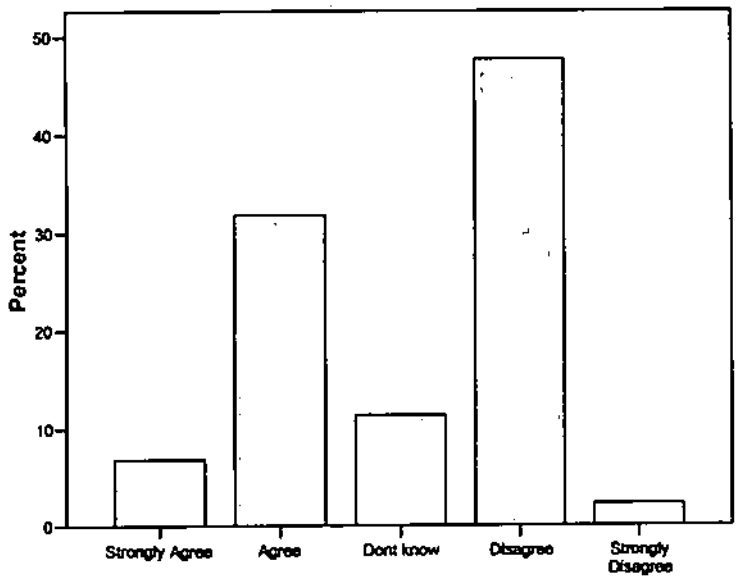
Were the whistle blowing cases exposed more for financial gain than moral reasons?



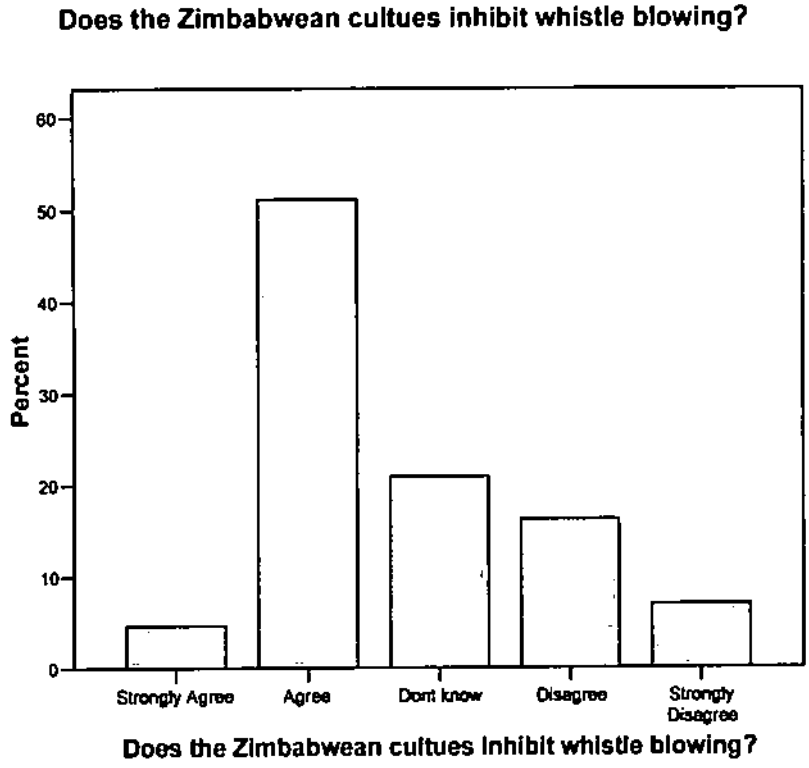
Were the whistle blowing cases exposed more for financial gain than moral reasons?

- Both groups felt that the Zimbabwean culture does not encourage whistle blowing and that the culture actually inhibits whistle blowing.

Does the Zimbabwean culture encourage whistle blowing?

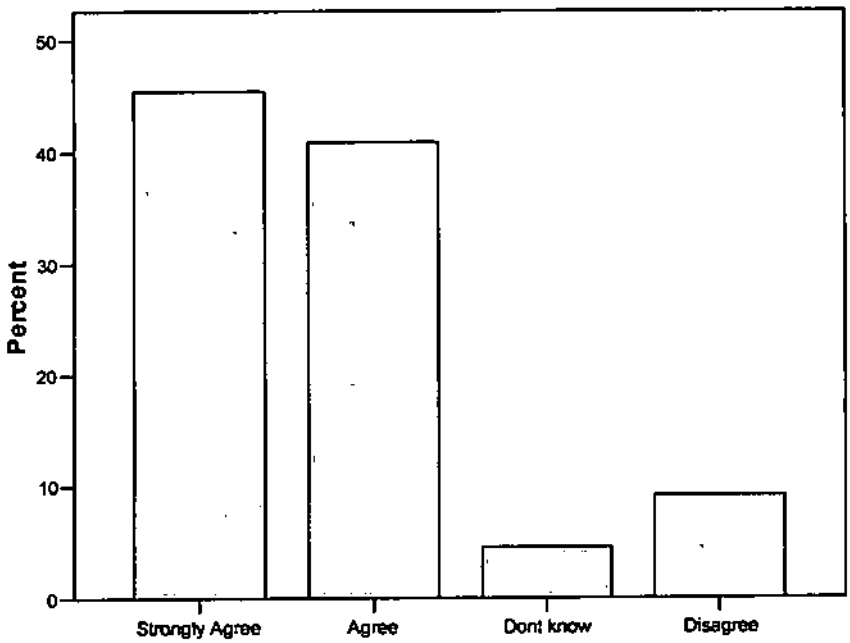


Does the Zimbabwean culture encourage whistle blowing?


Does the Zimbabwean cultues inhibit whistle blowing?
Percent
60
50
40
30
20
10
0
Strongly Agree
Agree
Dont know
Disagree
Strongly Disagree
Does the Zimbabwean cultues inhibit whistle blowing?

- Both groups overwhelmingly pointed out that the rampant corruption levels in Zimbabwe have led employees to ignore their culture and blow the whistle on colleagues and work mates. **(Appendix 4)**

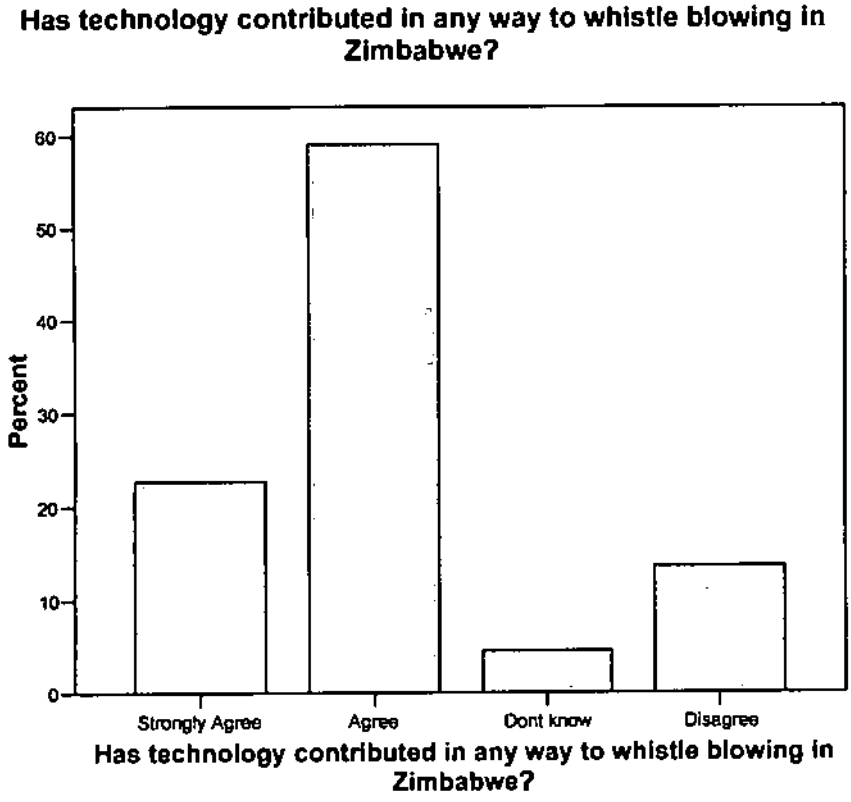
Has the level of corruption contributed to the exposure whistle blowing is receiving?



Has the level of corruption contributsd to the exposure whistle blowing is receiving?

- Globalisation has played a significant part in encouraging whistle blowing in Zimbabwe according to both groups. The availability of technology has also contributed towards more cases of whistle blowing as one can blow the whistle from the comfort of their own home, office etc through the various websites without actually coming forward and be seen **(Appendix 4)**





5.4.2 Differences

There were no significant differences between the respondents from companies that subscribed to Tip-Off anonymous and those that did not, however the following key differences emerged from the research study:-

- 81% of the respondents with Tip-Off anonymous felt that the company's organisational structure had a lot of influence in having a whistle blowing policy while only 45% of respondents without Tip-Off felt this way.
- 77% of respondents without Tip-Off Anonymous felt that companies should be forced through legislature to put in place measures that encourage whistle blowers to come forward while only 50% felt the same way from the group with Tip-Off Anonymous

- 65% of the respondents from the group without Tip-Anonymous felt that the western culture had contributed in a significant way towards the way Zimbabweans felt about whistle blowing. Only 41% felt this way from the other group.

Table 6

Companies With and Without Tip-Off Anonymous

Question #	Yes	No	Strongly Agree	Agree	Don't Know	Disagree	Strongly Disagree
2	50%	50%					
3	93%	7%					
4	93%	7%					
5			23%	41%	14%	18%	5%
6			41%	45%	2%	11%	-
7			39%	25%	9%	18%	9%
8	95%	5%	-	-	-	-	-
9			2%	18%	11%	48%	20%
10			57%	39%	2%	2%	-
11			-	25%	23%	43%	9%
12			2%	16%	39%	30%	14%
13			-	30%	39%	27%	5%
14			45%	41%	5%	9%	-
15			14%	41%	20%	20%	5%
16			7%	32%	11%	48%	2%
17			5%	52%	20%	16%	7%
18			30%	45%	11%	11%	2%
19			20%	57%	14%	9%	-
20			23%	57%	5%	16%	-

5.5 WRITTEN RESPONSES

From the written responses the sentiments were generally the same from the two groups. Below are some of the responses received from both groups.

5.5.1 Question 20

The Zimbabwean culture affects whistle blowing in the following ways:

- It is against our culture to blow the whistle on anyone especially the elders

- The Zimbabwean culture does not encourage whistle blowing of any kind – it actually inhibits whistle blowing
- Emphasis on the extended family concept discourages whistle blowing
- It is a culture of protecting each other
- It is a culture of hard working, honest people
- Bad deeds are encouraged to be discussed privately. People are not encouraged to rat on each other by our culture
- It discourages the idea of speaking ill about elders
- Culture treats whistle blowing with contempt and does not offer any protection for the whistle blower from a culture point of view
- Culture encourages people to protect each other
- The fear of being a social outcast will lead to less cases of whistle blowing
- Belief in the spiritual world where "selling out" will result in revenge – ethnic beliefs

5.5.2 Question 21

The following can be done by companies to encourage more cases of whistle blowing:-

- Have a whistle blowing policy in place that supports and encourages whistle blowing
- Staff training on advantages and disadvantages of whistle blowing. Emphasis of high moral values
- Educate employees on the benefits of whistle blowing to the organisation
- Improve awareness through workshops and adverts
- Incentivise the whistle blower by more than financial gain, i.e. promotion
- Offer substantial rewards and reward whistle blowers as per agreement
- Have anonymous websites for tip-offs
- Handle such cases with utmost care and secrecy to protect the whistle from backlash from the perpetrators. Avoid victimisation of the whistle blower
- Provide protection for the whistle blower

- Promote a culture of togetherness and a sense of belonging and ownership amongst the employees
- Open communication channels
- Introduce whistle blowing awareness programmes
- Advocate for anonymity and confidentiality
- Subscribe to Tip-Off Anonymous
- Corporate governance should be enhanced to minimise poor/immoral deeds
- Reporting structures should be clear so that a whistle blower knows which channel to take
- Be transparent in the dealing of all cases
- Avoid taking the whistle blower to task; do not treat them as if they are the perpetrator.
- Make public whistle blowing cases and publicise the results
- Cultivate a culture which is receptive to whistle blowing

5.5.3 Question 22

The following can be done by the government to encourage more cases of whistle blowing:-

- Increase literacy rates in the country as a whole and emphasize on the issue of a changing culture that is compatible with globalization.
- Educate the public on morals and the benefits of whistle blowing to the economy as a whole
- More resources must be dedicated towards promoting whistle blowing especially in light of the high levels of corruption currently being experienced
- Have legislation that will effectively protect the whistle blower. Even go to the extent of having a government protection programme to protect the whistle blower and his family
- Educate the public on the benefits of whistle blowing to the economy as a whole
- Introduce legislation to protect the whistle blower which does not infringe the rights of all affected parties

- Heavily reward the whistle blower and honour the rewards promised
- Transparency is required by those handling the cases to avoid officials receiving bribes behind the scenes
- Advertise options for the whistle blower
- Increase rewards and pay timeously
- Deal with each case justly and openly
- Avoid politicising the act of whistle blowing
- Avoid treating whistleblowers like criminals
- Introduce legislation which will make it mandatory to have whistle blowing policies in all organisations
- Promote whistle blowers in the work place
- Expose high ranking officials if they are corrupt
- Provide other rewards which are non-financial like housing stands
- Prosecute all those that have been caught on the wrong side of the law by whistle blowers. Make public the case.
- Ensure reporting channels are confidential and safe
- Govemment officials must lead by example, the change must start at the top with high ranking govemment officials
- Deal with cases forwarded honestly and fairly even if they involve high ranking officials
- Awareness of whistle blowing channels
- The government must attend to macro-economic issues that are leading to rampant corruption

5.5.4 Question 23

Whistle blowing has suddenly become an issue in Zimbabwe for the following reasons:

- It has become a way of attaining personal gain. With rewards of up 10% of all monies recovered being offered, this can be substantial amount of money for the ordinary employee.

- The economic hardships currently being experienced in Zimbabwe have led many people to cast away their cultural inhibitions and blow the whistle on criminal activities
- The financial gain to be obtained by the whistle blower
- Rampant corruption
- Macro-economic challenges
- The level of success it has gained in the Western countries in exposing corruption
- For moral reasons
- High levels of poverty and hardships caused by the economic decline
- To enhance corporate governance policies
- To promote economic development by protecting organisational and national resources
- To gain political mileage
- It is part of the cultural change that has been brought about by globalisation

5.5.5 Other Comments

The following comments made by employees interviewed have a bearing on how they perceived the status of whistle blowing in the Zimbabwean business environment;

i. "There are cases where whistle blowers ended up being treated like criminals, this is not good for would-be whistle blowers"
ii. "The whistle blower is not normally respected on face value but in terms of morals and values people do respect them from a distance"
iii. "Zimbabwean culture views political leaders as being powerful and influential, thereby adversely affecting whistle blowing success capacity involving high ranking politicians" (This is because Zimbabwe is a power distance culture)

5.6 SAMPLE CHARACTERISTICS

The findings in **Table 6** indicate that respondents in all companies feel that more needs to be done in terms of protecting the whistle blower. They felt that there had not been enough awareness on the part of the government in terms of the benefits of the actions of a whistle blower to the nation as a whole.
Respondents indicated they are willing to be whistle blowers as long as the necessary legislation was available to protect them. At present because there is no legislation available to protect the whistle blower, there are few cases of whistle blowing. With legislation there is potential for more cases of criminal activity to be exposed by whistle blowers.

The respondents are in agreement that more needs to be done by the government in terms of conscientising people about the benefits of whistle blowing. Currently, would be whistle blowers are held back by cultural beliefs.

5.7 RELIABILITY ANALYSIS

Before the data collected could be analyzed, they were subjected to reliability and analysis to ensure the accuracy and the reliability of the items used to measure the factors. This step is very significant (especially for the development of a new scale) to enable the enhancement of whistle blowing in the Zimbabwean business environment procedure to yield a tendency towards consistency found in repeated measurements of the same construct (Carmines & Zeller 1979).

5.8 VALIDITY

Validity is re-conceptualised and involves our demonstrating that researchers have been rigorous and ethical in conducting the research. This means, when writing about methodology/ methods, I needed to be:

(i) **Transparent** about the research process – delineate all of the influences that led you to a particular understanding;

(ii) **Self-reflexive** about the inter-relationships between the research context (why I did the research), the methods used, the setting, the participants and myself as a researcher. Some of the issues that need to be self-reflexive about are:

- value-preferences and commitments;
- affinity with particular data sources (for example: people, designs, theories);
- ability and experience (strengths and weaknesses);
- Personal qualities (for example, our needs in terms of the research; are process or outcome oriented) (Smith 2000: 146).

5.9 CONCLUSION

The results of the research are presented in this chapter. There was no significant difference from the two groups of respondents that were presented with the questionnaire. The general consensus from the respondents is that whistle should be encouraged in the work place. Legislation has to be introduced to protect the whistle blower in addition to the whistle blower fund that is currently being run by the RBZ.

The Zimbabwean culture inhibits whistle blowing. Respondents felt that the government has to educate people through a process called cultural transformation about the benefits of a changing culture. A dynamic culture is more receptive to change than a stagnant culture. A dynamic culture will embrace issues like whistle blowing which are beneficial to the nation as a whole. This is necessary in Zimbabwe which is currently experiencing tough economic times which have led to high levels of corruption in both government and the private sector.

The next chapter deals in detail with the conclusions and recommendations that can be drawn from this research study and in relation to the literature as contained in the preceding chapters. It will also highlight what needs to be done by both the government and the private sectors in order to promote whistle blowing that is acceptable in our culture.

CHAPTER SIX

DISCUSSION, CONCLUSION AND RECOMMENDATIONS

6.1 INTRODUCTION

In this chapter, the research results in Chapter 5 are discussed in more detail, with the aim of deriving conclusive outcomes of the research. Based on the research orientation, foundation of the study and literature review for this research study, and the research study results, recommendations to organisations and government, in particular the RBZ and the Ministry of Anti-Corruption, will be provided.

Discussions and conclusion covered below focuses on the research results, what organisations and the government can do to promote whistle blowing at the work place that is compatible with national culture and organisational culture. The main issue to consider in the discussion is what should be happening going forward.

6.2 DISCUSSIONS

6.2.1 Propositions

Below is an analysis of each of the propositions and hypothesis in view of the survey findings:

Proposition statement 1: *The Zimbabwean culture does have an impact on the moral status of whistle blowing.*

From the response of the survey, the majority of the respondents are in agreement with this proposition. The Zimbabwean culture does have an impact on the moral status of whistle blowing in that the Zimbabwean culture does not promote whistle blowing. The culture actually inhibits whistle blowing, it discourages "rating "on each other and those that do are shunned upon by society. The Zimbabwean culture is that of a close knit group that looks out for each other. The Zimbabwean culture is a "collectivistic" culture which places a strong emphasis on shared beliefs, views, needs norms, duties and a preference to maintain stable and long term membership. There is no room for whistle blowing and if there is any "rating" to be done it is discouraged and kept behind the scenes and not made public.

The Zimbabwean culture is a high power distance culture which means there is a tendency to respect those in position of authority and not challenge those in positions of authority. Because whistle blowing often involves questioning accepted practises and challenging those in positions of authority, the majority of Zimbabweans are reluctant to blow the whistle.

Whistle blowing is not sustainable in the face of local proverbs as *mukurumukuru hanga haigare bvunde* (the authority or deeds of an elderly person or that of someone in a position of authority cannot be challenged. In the Zimbabwean culture it is certainly forbidden to blow the whistle on family or guardian. Anyone who blows the whistle on a relative or member of the extended family is shunned upon.

Proposition statement 2: *The Zimbabwean economic situation has played a key role in changing the way Zimbabweans view whistle blowing.*

For the past few years the Zimbabwean economy has been on the decline. There is an over eighty percentage unemployment rate, inflation rate is over 7,000% and still rising monthly, there is an acute shortage of foreign currency, companies have been laying off people as they shut down or scale down operations and all of this

has led to the rampant corruption as people try to make ends meet. In light of this, some Zimbabweans have ignored culture and blown the whistle on corrupt officials or individuals in private organisations. The majority of the respondents were in agreement that the current Zimbabwean situation is playing a key role in changing the way Zimbabwean view whistle blowing.

The hardships currently being experienced by Zimbabweans has led to some members of society to ignore culture and think about personal gain as they blow the whistle on corrupt officials. Some of the rewards being offered by the RBZ are quite substantial that members of society have decided to take the risk of being shunned by society, being treated as outcasts, and gone ahead and blown the whistle on corrupt activities within organisations and within government.

Proposition statement 3: *Technology and globalisation has an impact on the Zimbabwean culture and the way they view whistle blowing.*

The majority of the respondents were in agreement that technology and globalisation have had an impact on the Zimbabwean culture leading to a change in the way they view whistle blowing. Globalisation is slowly eroding the individual cultures of all nations, it is leading to one big global village with similar values and way of doing things (culture). Zimbabwe is also being swallowed up in this globalisation issue. In order for the local industries and organisations to survive they have had to embrace globalisation. Technology plays a key role in the attempt by Zimbabweans to move in line with of globalisation.

Through globalisation, Zimbabweans are being exposed to the western way of life. This way of life has brought about exposure in things like technology (email, internet, satellite television etc). Through this technology Zimbabweans have been exposed to the way of life of the western nations and naturally this is bound to have an impact in the way that they think and do things. Technology has exposed Zimbabweans to the high profile cases of whistle blowing that have occurred in other countries. The impact of this is that Zimbabweans, in particular those that

are exposed to technology, have begin to look at whistle blowing in a different light to that they have been taught all their lives.

Through technology, Zimbabweans are also able to send anonymous tip-offs on email or make use of websites on the internet. This has been made possible by technology. The government, through the respective ministries, has also been preaching to Zimbabwean organisations to embrace globalisation in order to survive and be able to compete in the global arena. This has far reaching results not just on the aspect of organisations only but also the people because as Zimbabweans are embracing globalisation they are also exposed to everything that comes with it. One of those things being whistle blowing and the way it is encouraged in the west.

Most nations, especially the western nations have embraced whistle blowing as a way of life and Zimbabweans through technology and globalisation are also beginning to accept whistle blowing as part of their lives.

Proposition statement 4: *The level of corruption in Zimbabwe has had an impact in the way that the business community and society views whistle blowing.*

Almost all respondents felt that the high levels of corruption in Zimbabwe have had an impact in the way the business community and society view whistle blowing. In the last five years Zimbabwe has seen the levels of corruption soaring new heights like never before. Corrupt activities are being experienced in every facet of life. Zimbabwe has seen people make a lot of money through corrupt activities in both government and the private sector. These corrupt activities have seen quite a number of people amass a lot of wealth. The levels of corruption have reached such heights that a significant number of Zimbabweans are beginning to feel that if you lead your life the honest way you are not going to make it.

Obviously not everyone in Zimbabwe is going to feel like this. There are still those Zimbabweans who feel that corrupt activities are not ethical and those that cross the line should be punished. There are also those who feel that corrupt activities are adding on to the economic woes of Zimbabwe and leading to the suffering of most Zimbabweans. These are the people that are blowing the whistle on corrupt officials in both the private and public sector. This set of whistle blowers are not doing it for financial gain but are doing it because they believe that blowing the whistle will act as a deterrence to others who are involved or want to be involved in corrupt activities.

On the other hand there are those Zimbabweans who have blown the whistle on corrupt activities not because they felt that it was morally correct but because of the financial gain they would get as a result of blowing the whistle. Some whistle blowers have justified their blowing the whistle by saying that they would rather make money the honest way (blowing the whistle) than through corrupt activities.

Proposition statement 5: *Zimbabwe does have cultural inhibitions to whistle blowing.*

Zimbabwe has got cultural inhibitions when it comes to whistle blowing. The majority of the respondents felt that it was not part of Zimbabwean culture to whistle blow. The changing circumstances (globalization) and the high levels of corruption have led to the change in the way Zimbabweans view whistle blowing. The majority of Zimbabwean still felt that our culture inhibits whistle blowing with the way whistle blowers are shunned by society or become outcasts (should it be made public that they have blown the whistle on someone). The Zimbabwean culture is that of looking out for each other, protecting each other and not rating on each other. Moreover, there is still some belief in the spiritual world where "selling out" will result in revenge from the spirits later in life hence many people were unwilling to "sell out".

Zimbabwe is like a cultural group where the rules are formulated into procedures called recipes. The recipes are handed down through generations and they become "the way things are done" in that cultural group. The Zimbabwean culture places emphasis on the extended family and this concept discourages whistle blowing as everyone ends up being part of the extended family one way or another. The Zimbabwean culture also believes that bad deeds should be discussed in private and not in public. No protection is offered for the whistle blower in the Zimbabwean culture. The culture also discourages speaking ill about elders and those in places of authority.

Proposition statement 6: *The introduction of legislation to protect the whistle blower will significantly change the way Zimbabweans view whistle blowing.*

This proposition is consistent with literature. Whistle blower protection laws assure the blower that it is safe to blow the whistle on corrupt officials and that when they do so the officials will address the message rather than the messenger and that after such disclosures there will be no retaliation. In Zimbabwe the findings were consistent with this assertion in that the majority feel that there should be legislation to protect the whistle blower over and above the current whistle blower fund which offers no protection from retaliation. There will be more cases of whistle blowing if the would-be whistle blowers knew they had the law on their side.

Currently there are no laws in Zimbabwe that offer protection to the whistle blower. The majority of the respondents felt that this did not help the case of whistle blowing. Most of the respondent felt that there would be more cases of whistle blowing if there was legislature to protect the whistle blower. Without assurances against reprisals for whistle blowing many would be whistle blowers are reluctant to come forward and expose corrupt activities.

Proposition statement 7: *A company's organisational structure has an impact on the number of whistle blowing cases that are brought forward.*

Whistle blowing is influenced by an organisation's structure. Organisational structure induces certain behaviours on the part of individuals and inhibits others. Literature is in support of this proposition that individuals may fail to report unethical behaviour due to barriers in communication channels within the organisation. Organisational structures that have clear and proper channels for the disclosure are most likely to have more cases of internal whistle blowing than external whistle blowing. Most respondents were in agreement with literature and they felt that the organisational structure in companies had a significant impact in whether one reported criminal activities internally or externally. Organisations should go a step further and create an organizational culture that supports and encourages whistle blowing.

6.2.2 Hypothesis Statements

The null and alternative hypothesis that represent the relationship the Zimbabwean culture and the moral status of whistle blowing can be expressed as follows:

Hypothesis Statement 1

Ho: The approaches used by advocates of whistle blowing in Zimbabwe are adequate, appropriate and compatible with the Zimbabwean culture.

HA: The approaches used by advocates of whistle blowing in Zimbabwe are adequate, appropriate and compatible with the Zimbabwean culture.

As per **Appendix 6**, the approaches used by advocates of whistle blowing in Zimbabwe are not adequate and compatible with the Zimbabwean culture hence the researcher rejects the null hypothesis and accepts the alternative hypothesis. The approaches used by the government through the central bank and the Ministry of Anti-Corruption are not adequate, appropriate and compatible with the Zimbabwean culture in the sense that they do not address the issue of the existing

Zimbabwean culture. As stated above, the Zimbabwean culture is that of not "rating" on each other and whistle blowing can be viewed upon as "rating" on each other. The Zimbabwean culture is that of respecting elders and those in places of authority. The govemment currently is promoting whistle blowing without addressing the issue of national culture which discourages whistle blowing.

Another issue which needs to be addressed by advocates of whistle blowing is the issue of protection for the whistle blower. Currently there is no protection offered to the whistle blower in case of retaliation. Legislation should be introduced to protect the whistle blower in addition to the Whistle Blower Fund which is currently being administered by the RBZ. A whistle blowing legislation would help institutions and societies to deter corruption or wrongdoing where a significant minority of those who now stay silent can be encouraged to see intemal whistle blowing as a viable, safe and accepted option (Dehn et al. 2001). A whistle blowing culture cannot succeed without a strong and clear signal from the government that is against corruption and is resolved to go about its business lawfully. Such a culture will provide assurances against reprisals for whistle blowing on wrongdoing. It is imperative that whistle blowing legislation be put into place and that employees are encouraged to come forward when the need arises.

Hypothesis Statement 2

Ho: The Zimbabwean culture does have an impact on the moral status of whistle blowing.

HA: The Zimbabwean culture does not have an impact on the moral status of whistle blowing.

The Zimbabwean culture is characterized as being hierarchical in nature with high compared to low power distances in terms of relationships. From this context, there is a tendency to respect those in position of authority, follow orders from above unquestioningly, and to not challenge the system. Because

whistle blowing often involves questioning accepted practices and challenging those in positions of authority, it might be reasonable to expect that Zimbabwean citizens are not too comfortable blowing the whistle on elders and those in positions of authority.

As per evidence presented in **Appendices 4, 5 and 6,** the researcher accepts the null hypothesis that the Zimbabwean culture does have an impact on the moral status of whistle blowing. As discussed above, the Zimbabwean culture actually inhibits whistle blowing. There is a section of the population that are beginning to feel differently about whistle blowing. This section feels that it is morally correct to blow the whistle on corrupt activities even though it is going against culture. This section feels that it is the right thing to do and it will also help fight corruption **(Appendix 6).** Then there is another section of the population that feels that whistle blowing is not part of our culture and should continue to be discouraged **(Appendix 6).** The third group feels that whistle blowing should be promoted but the issue of national culture acts as a stumbling block and this should be addressed first as it inhibits whistle blowing.

6.3 RECOMMENDATIONS

In order to solve the research question about the moral status of whistle blowing in the Zimbabwean business environment there must a concerted effort from both the government and the Zimbabwean organizations.

In organizations whistle blowing should be seen as a mechanism to protect, support and allow full and open communication of individuals who wish to inform the community of decisions and matters that are against public interest. A whistle blowing scheme is an important element in detecting corrupt and illegal practices within organizations. An effective and responsive whistle blowing policy and mechanism can mean that corrupt and illegal practices are more likely to be dealt with effectively by the organization itself. For this to happen, organizations need to do the following:

- Have a whistle blowing policy or procedure in place that supports and encourages whistle blowing
- Staff training on the benefits of whistle blowing to the both the organisation and nation. Emphasis of high moral values at all times.
- Improve awareness of whistle blowing through regular workshops and adverts
- Incentivise the whistle blower by more than financial gain, i.e. promotion
- Offer substantial rewards and reward whistle blowers as per agreement
- Handle such cases with utmost care and secrecy to protect the whistle from backlash from the perpetrators. Avoid victimisation of the whistle blower
- Provide protection for the whistle blower
- Promote a culture of togethemess and a sense of belonging and ownership amongst the employees
- Have open communication channels
- Advocate for anonymity and confidentiality
- Subscribe to Tip-Off Anonymous and have anonymous websites for tip-offs
- Corporate governance should be enhanced to minimise poor/immoral deeds. All boards of directors through the audit committee should have a special relation to whistle blowing. The committee should ensure that there is a satisfactory system to ensure that whistles are heard and whistle blowers' rights are properly safeguarded.
- Have an organisational structure that encourages whistle blowing
- Be transparent in the dealing of all cases, make public whistle blowing cases and publicise the results
- Avoid taking the whistle blower to task; do not treat them as if they are the perpetrator.
- Cultivate a culture which is receptive to whistle blowing

The Zimbabwean government in conjunction with the RBZ and the Ministry of Anti-Corruption needs to do the following:

- Increase literacy rates in the country as a whole as acceptance of globalisation is made easier if the whole nation is educated.

- The government must change the long held practices in respect of whistle blowing through a process called cultural transformation.
- Educate the public through workshops on the benefits of whistle blowing to the economy as a whole
- More resources must be dedicated towards promoting whistle blowing especially in light of the high levels of corruption currently being experienced
- Have legislation that will effectively protect the whistle blower. Even go to the extent of having a government protection programme to protect the whistle blower and his family.
- Introduce legislation to protect the whistle blower which does not infringe the rights of all affected parties
- Transparency is required by those handling the cases to avoid officials receiving bribes behind the scenes
- Advertise several options which can be taken by the whistle blower
- Deal with each case justly and openly
- Avoid politicising the act of whistle blowing
- Avoid treating whistleblowers like criminals
- Introduce legislation which will make it mandatory to have whistle blowing policies in all organisations
- Promote whistle blowers in the work place
- Expose high ranking officials if they are corrupt
- Provide other rewards which are non-financial like housing stands
- Prosecute all those that have been caught on the wrong side of the law by whistle blowers. Make public the case.
- Reporting channels should be confidential and safe
- Government officials must lead by example, the change must start at the top with high ranking government officials
- Deal with cases forwarded honestly and fairly even if they involve high ranking officials
- Awareness of whistle blowing channels
- The government must attend to macro-economic issues that are leading to rampant corruption

- Organizations that are not members of Tip-Off Anonymous should be encouraged to join
- Citizens should be well informed about the advantages and disadvantages of whistle blowing so that they can make an informed decision.
- There is need for regular publications in both the print and electronic media advising the public to report any cases of unethical conduct involving members of organizations or members of the public service.
- The financial reward for whistle should be encouraging and should be clearly stated and paid to the whistle blower promptly
- There is need to amend the official "Secrets Act" to make it acceptable for any member of the public to report unethical or illegal cases without breaching any 'secrets', i.e. corrupt or unethical "secrets" should be publicized for public consumption as long as they are not morally right.

6.3 FURTHER RESEARCH

The research in this area still needs further refinement and development as the field of whistle blowing in Zimbabwe is still a grey area that is relevantly new to the Zimbabwean culture. Further research could be directed at the following areas:

- Further study in other African countries to see how they have dealt with whistle blowing in light of their national cultures
- Comparative study can be taken between Zimbabwe and western nations concerning the impact of whistle blowing on national culture
- The issue of cultural transgression needs to be taken further by the government in order to promote the case for whistle blowing effectively.

6.5 CONCLUSION

The approaches used by advocates of whistle in Zimbabwe are not adequate, appropriate and compatible with the Zimbabwean culture. In order to address this, the government must address the issue of national culture. This can be done

through a process called cultural transgression. Cultural transgression is a long and cumbersome process but it has to be done for whistle blowing to be effectively promoted in Zimbabwe.

The issue of legislation to protect the whistle blower must also be addressed if the promotion of whistle blowing is to be done effectively. Legislation that is introduced to specifically protect the whistle blower will go a long way to promote whistle blowing in Zimbabwe.

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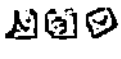
APPENDICES

APPENDIX 1

Whistle Blowing 

Welcome to whistleblower on-line. Informants are encouraged to report money laundering, economic crimes, drug trafficking, terrorist financing and other financial malpractices to the Reserve Bank of Zimbabwe. The whistle blower's identity is held in strict confidentiality by FIIES.

If money is recovered as a result of the investigations, the whistle blower is entitled to ten percent (10%) of the recovered amount converted at the prevailing exchange rate into Zimbabwean dollar.

Where investigations don't result in monetary recovery but benefit the country in the fight against corruption, money laundering and terrorist financing the whistle blower will be rewarded at the discretion of the authorities at the Reserve Bank of Zimbabwe.

The reports can be submitted online or by contacting the our office on:
The Information Officer
Whistleblower Fund,
Office 602,
Hardwick House,
78 Samora Machel Avenue,
Harare.

+263-4-703086 direct,
08004235 Toll free,
+263-11804639 cell,
+263-4-703084 fax

APPENDIX 2

QUESTIONNAIRE

1. Name of Organisation

   _____

2. Is there a whistle blowing policy or procedure in your work place?

   ☐ Yes

   ☐ No

3. Do you think that it is necessary to have a whistle blowing policy or procedure at the work place?

   ☐ Yes

   ☐ No

4. Do you think having a whistle blowing procedure will help curb corruption in the work environment

   ☐ Yes

   ☐ No

5. Do you think your company's organisation structure has in any way contributed towards having or not having whistle blowing cases?

   ☐ Strongly Agree

   ☐ Agree

   ☐ Don't Know

   ☐ Disagree

   ☐ Strongly Disagree

6. Do you think that whistle blowing should be encouraged amongst employees?

- [ ] Strongly Agree
- [ ] Agree
- [ ] Don't Know
- [ ] Disagree
- [ ] Strongly Disagree

7. Should companies be forced to put in place procedures that encourage whistle blowers to come forward?

- [ ] Strongly Agree
- [ ] Agree
- [ ] Don't Know
- [ ] Disagree
- [ ] Strongly Disagree

8. Are you aware of the whistle blowing efforts that are being made by the government through the RBZ and Ministry of Anti-Corruption?

- [ ] Yes
- [ ] No

9. Do you feel the efforts being done by the government through the RBZ and the Ministry of Anti-Corruption are enough to bring out more cases of whistle blowing

- [ ] Strongly Agree
- [ ] Agree
- [ ] Don't Know
- [ ] Disagree
- [ ] Strongly Disagree

10. Do you think that legislation should be introduced to protect the whistle blower?

- [ ] Strongly Agree
- [ ] Agree
- [ ] Don't Know
- [ ] Disagree
- [ ] Strongly Disagree

11. Do you think the approach taken by the RBZ and the Ministry of Anti-Corruption is the best approach in bring out cases of whistle blowing?

- [ ] Strongly Agree
- [ ] Agree
- [ ] Don't Know
- [ ] Disagree
- [ ] Strongly Disagree

12. Is the Whistle Blower Fund introduced by the RBZ enough to protect the whistle blower?

- [ ] Strongly Agree
- [ ] Agree
- [ ] Don't Know
- [ ] Disagree
- [ ] Strongly Disagree

13. Are the approaches on whistle blowing being used by the RBZ taking into account the Zimbabwean culture?

- ☐ Strongly Agree
- ☐ Agree
- ☐ Don't Know
- ☐ Disagree
- ☐ Strongly Disagree

14. Has the level of corruption contributed to the exposure that whistle blowing is now getting in Zimbabwe?

- ☐ Strongly Agree
- ☐ Agree
- ☐ Don't Know
- ☐ Disagree
- ☐ Strongly Disagree

15. Has the Western culture in any way contributed towards the way Zimbabweans feel about whistle blowing?

- ☐ Strongly Agree
- ☐ Agree
- ☐ Don't Know
- ☐ Disagree
- ☐ Strongly Disagree

16. Do you think the Zimbabwean culture encourages whistle blowing?

- [ ] Strongly Agree
- [ ] Agree
- [ ] Don't Know
- [ ] Disagree
- [ ] Strongly Disagree

17. In your own opinion, do you think that the Zimbabwean culture in any way inhibits whistle blowing?

- [ ] Strongly Agree
- [ ] Agree
- [ ] Don't Know
- [ ] Disagree
- [ ] Strongly Disagree

18. The whistle blowing cases that have been exposed, in your own opinion do you think it was more for the financial reward than for moral reasons?

- [ ] Strongly Agree
- [ ] Agree
- [ ] Don't Know
- [ ] Disagree
- [ ] Strongly Disagree

19. Do you think globalisation has played a big part in encouraging whistle blowing in Zimbabwe?

- ☐ Strongly Agree
- ☐ Agree
- ☐ Don't Know
- ☐ Disagree
- ☐ Strongly Disagree

20. Do you think that technology has contributed in any way to whistle blowing in Zimbabwe?

- ☐ Strongly Agree
- ☐ Agree
- ☐ Don't Know
- ☐ Disagree
- ☐ Strongly Disagree

How in your own opinion, does the Zimbabwean culture affect whistle blowing in Zimbabwe?

21. What more can be done by your company to encourage more case of whistle blowing?

22. What more can be done by the government to encourage more cases of whistle blowing?

23. What in your opinion has whistle blowing suddenly become an issue in Zimbabwe?

Demographic Information

The following information relates to the person answering the questionnaire and is for demographic purposes only:

Age

Below 30 ☐ 30-45 years ☐

Above 45 ☐

Work Experience

Less than 10 years ☐ 10-15 ☐

Above 15 ☐

Position Held

Operative ☐ Supervisory ☐

Managerial ☐ Executive ☐

Level of Education

O/A Level ☐ Diploma ☐

Other ☐ Degreed ☐

APPENDIX 3

Descriptive Statistics

Frequency Tables

Q1. Do you have Tip-Off anonymous in your organisation?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	22	48.9	50.0	50.0
	No	22	48.9	50.0	100.0
Total		44	100.0		

Q2. Is there a whistle blowing policy or procedure in your work place?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	22	48.9	50.0	50.0
	No	22	48.9	50.0	100.0
Total		44	100.0		

Q3. Do you think that it is necessary to have a whistle blowing policy or procedure at the work place?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	41	91.1	93.2	93.2
	No	3	6.7	6.8	100.0
Total		44	100.0		

Q4. Do you think having a whistle blowing procedure will help curb corruption in the work environment?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	41	91.1	93.2	93.2
	No	3	6.7	6.8	100.0
Total		44	100.0		

Q5. Do you think your company's organisation structure has in any way contributed towards having or not having whistle blowing cases?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	10	22.2	22.7	22.7
	Agree	18	40.0	40.9	63.6
	Don't know	6	13.3	13.6	77.3
	Disagree	8	17.8	18.2	95.5
	Strongly Disagree	2	4.4	4.5	100.0
Total		44	100.0		

Q6. Do you think that whistle blowing should be encouraged amongst employees?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	18	40.0	40.9	40.9
	Agree	20	44.4	45.5	86.4
	Don't know	1	2.2	2.3	88.6
	Disagree	5	11.1	11.4	100.0
Total		44	100.0		

Q7. Should companies be forced to put in place procedures that encourage whistle blowers to come forward?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	17	37.8	38.6	38.6
	Agree	11	24.4	25.0	63.6
	Don't know	4	8.9	9.1	72.7
	Disagree	8	17.8	18.2	90.9
	Strongly Disagree	4	8.9	9.1	100.0
Total		44	100.0		

Q8. Are you aware of the whistle blowing efforts that are being made by the government through the RBZ and Ministry of Anti-Corruption?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	42	91.1	93.2	93.2
	No	2	4.4	4.5	97.7
Total		44	100.0		

Q9. Do you feel the efforts being done by the government through the RBZ and the Ministry of Anti-Corruption are enough to bring out more cases of whistle blowing

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	1	2.2	2.3	2.3
	Agree	8	17.8	18.2	20.5
	Don't know	5	11.1	11.4	31.8
	Disagree	21	46.7	47.7	79.5
	Strongly Disagree	9	20.0	20.5	100.0
Total		44	100.0		

Q10. Do you think that legislation should be introduced to protect the whistle blower?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	25	55.6	56.8	56.8
	Agree	17	37.8	38.6	95.5
	Don't know	1	2.2	2.3	97.7
	Disagree	1	2.2	2.3	100.0
Total		44	100.0		

Q11. Do you think the approach taken by the RBZ and the Ministry of Anti-Corruption is the best approach in bring out cases of whistle blowing?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	-	-	-	-
	Agree	11	24.4	25.0	25.0
	Don't know	10	22.2	22.7	47.7
	Disagree	19	42.2	43.2	90.9
	Strongly Disagree	4	8.9	9.1	100.0
Total		44	100.0		

Q12. Is the Whistle Blower Fund introduced by the RBZ enough to protect the whistle blower?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	1	2.2	2.3	2.3
	Agree	7	15.6	15.9	18.2
	Don't know	17	37.8	38.6	56.8
	Disagree	13	28.9	29.5	86.4
	Strongly Disagree	6	13.3	13.6	100.0
Total		44	100.0		

Q13. Are the approaches on whistle blowing being used by the RBZ taking into account the Zimbabwean culture?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agree	13	28.9	29.5	29.5
	Don't know	17	37.8	38.6	68.2
	Disagree	12	26.7	27.3	95.5
	Strongly Disagree	2	4.4	4.5	100.0
Total		44	100.0		

Q14. Has the level of corruption contributed to the exposure that whistle blowing is now getting in Zimbabwe?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	20	44.4	45.5	45.5
	Agree	18	40.0	40.9	86.4
	Don't know	2	4.4	4.5	90.9
	Disagree	4	8.9	9.1	100.0
Total		44	100.0		

Q15. Has the Western culture in any way contributed towards the way Zimbabweans feel about whistle blowing?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	6	13.3	13.6	13.6
	Agree	18	40.0	40.9	54.5
	Don't know	9	20.0	20.5	75.0
	Disagree	9	20.0	20.5	95.5
	Strongly Disagree	2	4.4	4.5	100.0
Total		44	100.0		

Q16. Do you think the Zimbabwean culture encourages whistle blowing?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	3	6.7	6.8	6.8
	Agree	14	31.1	31.8	38.6
	Don't know	5	11.1	11.4	50.0
	Disagree	21	46.7	47.7	97.7
	Strongly Disagree	1	2.2	2.3	100.0
Total		44	100.0		

Q17. In your own opinion, do you think that the Zimbabwean culture in any way inhibits whistle blowing?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	2	4.4	4.7	4.7
	Agree	22	48.9	51.2	55.8
	Don't know	9	20.0	20.9	76.7
	Disagree	7	15.6	16.3	93.0
	Strongly Disagree	3	6.7	7.0	100.0
Total		44	100.0		

Q18. The whistle blowing cases that have been exposed, in your own opinion do you think it was more for the financial reward than for moral reasons?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	13	28.9	29.5	29.5
	Agree	21	46.7	47.7	77.3
	Don't know	5	11.1	11.4	88.6
	Disagree	4	8.9	9.1	97.7
	Strongly Disagree	1	2.2	2.3	100.0
Total		44	100.0		

Q19. Do you think globalisation has played a big part in encouraging whistle blowing in Zimbabwe?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	9	20.0	20.5	20.5
	Agree	25	55.6	56.8	77.3
	Don't know	6	13.3	13.6	90.9
	Disagree	4	8.9	9.1	100.0
Total		44	100.0		

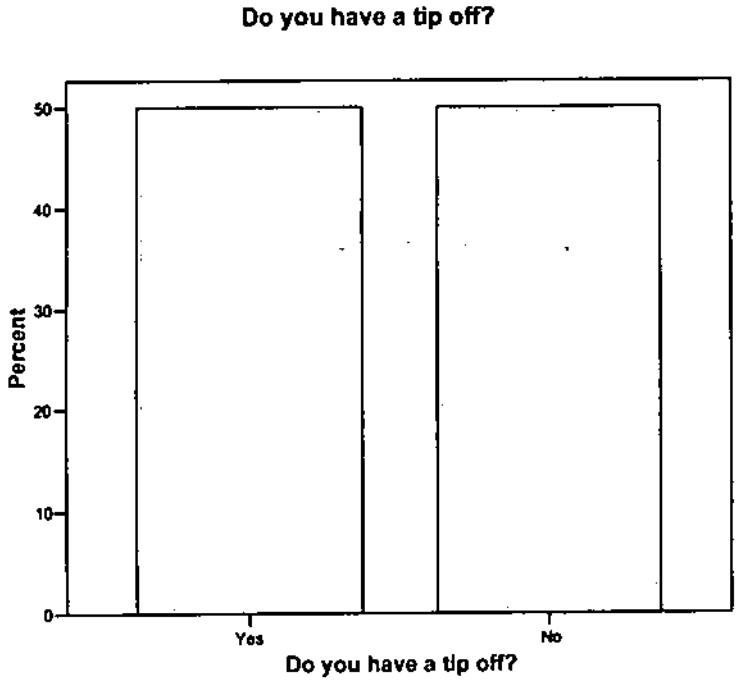
Q20. Do you think that technology has contributed in any way to whistle blowing in Zimbabwe?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	10	22.2	22.7	22.7
	Agree	26	57.8	59.1	81.8
	Don't know	2	4.4	4.5	86.4
	Disagree	6	13.3	13.6	100.0
Total		44	100.0		

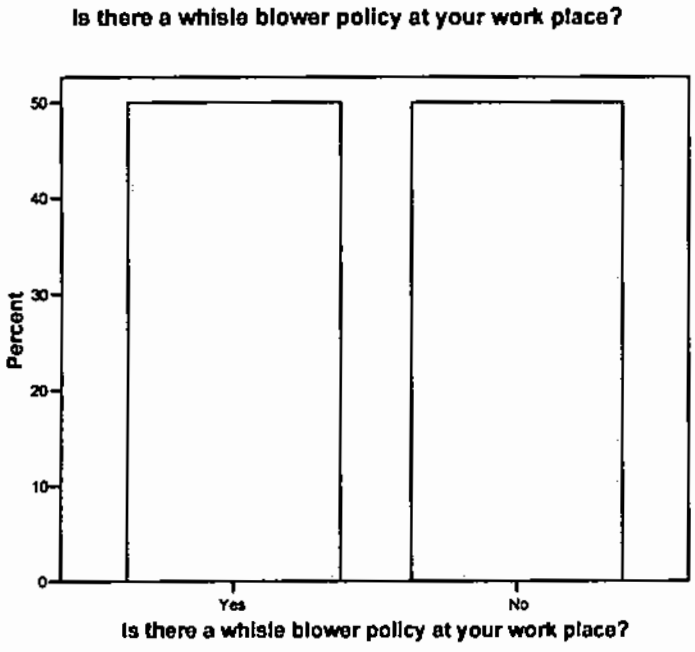
APPENDIX 4

Bar graphs

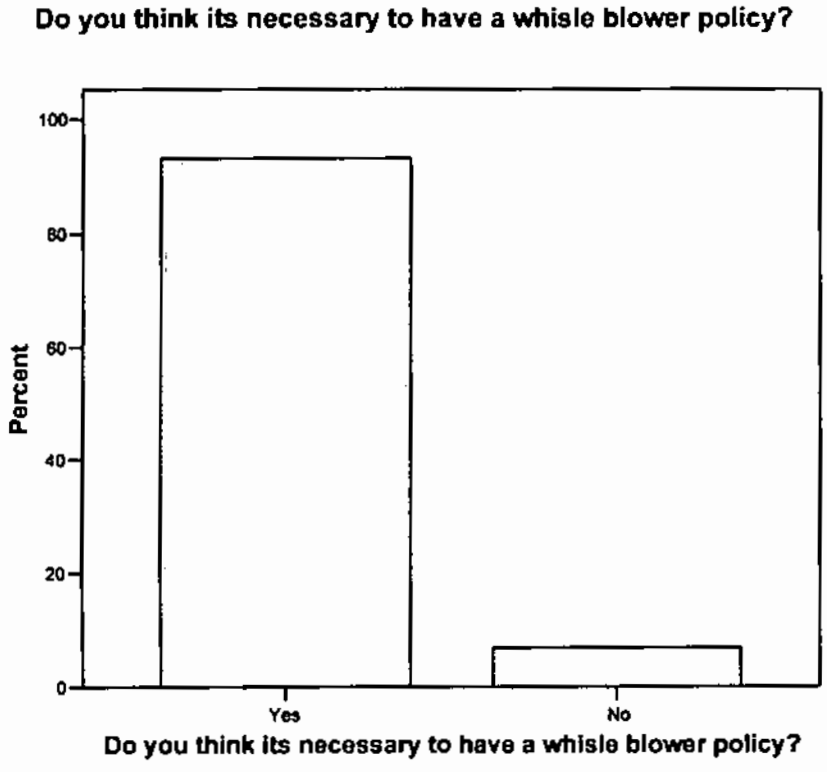
Q1. Do you have Tip-Off Anonymous in your organisation?



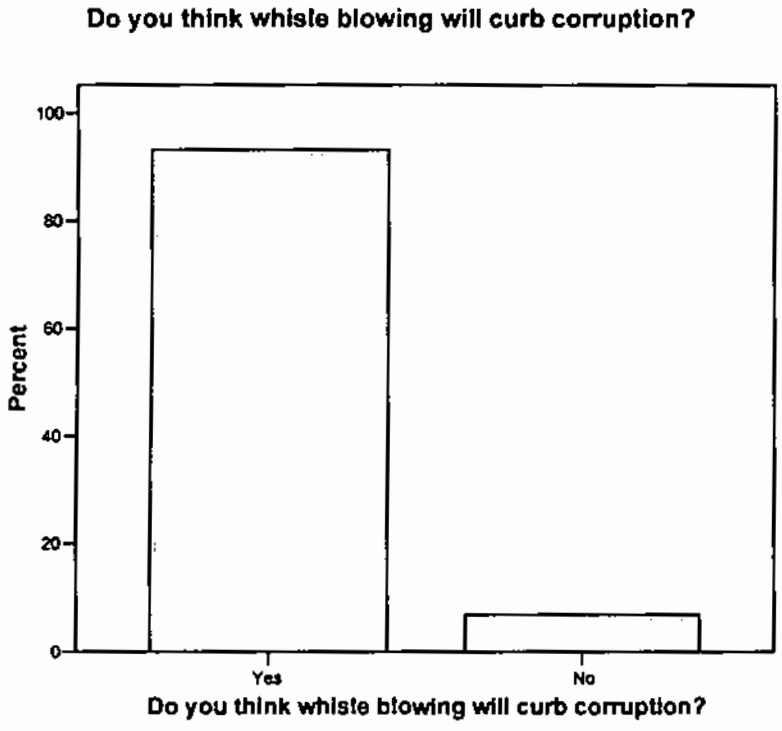
Q2. Is there a whistle blowing policy or procedure in your work place?



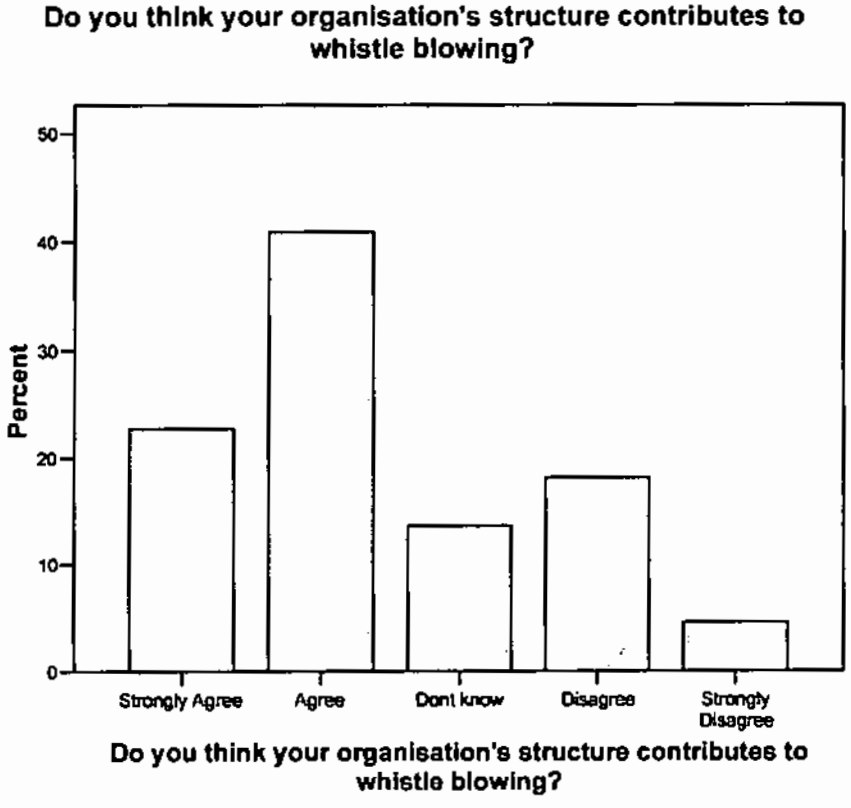
Q3. Do you think that it is necessary to have a whistle blowing policy or procedure at the work place?



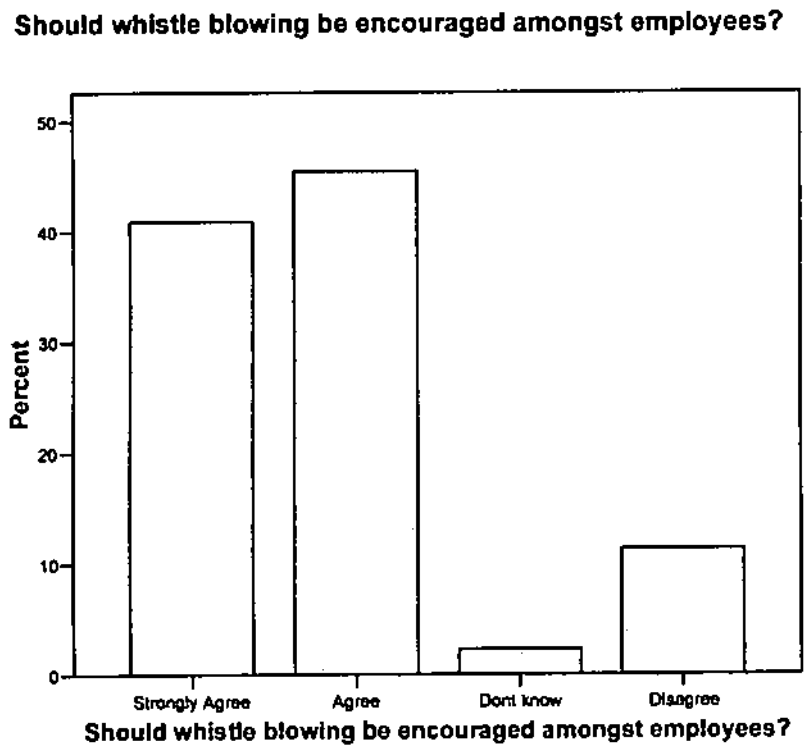
Q4 Do you think having a whistle blowing procedure will help curb corruption in the work environment



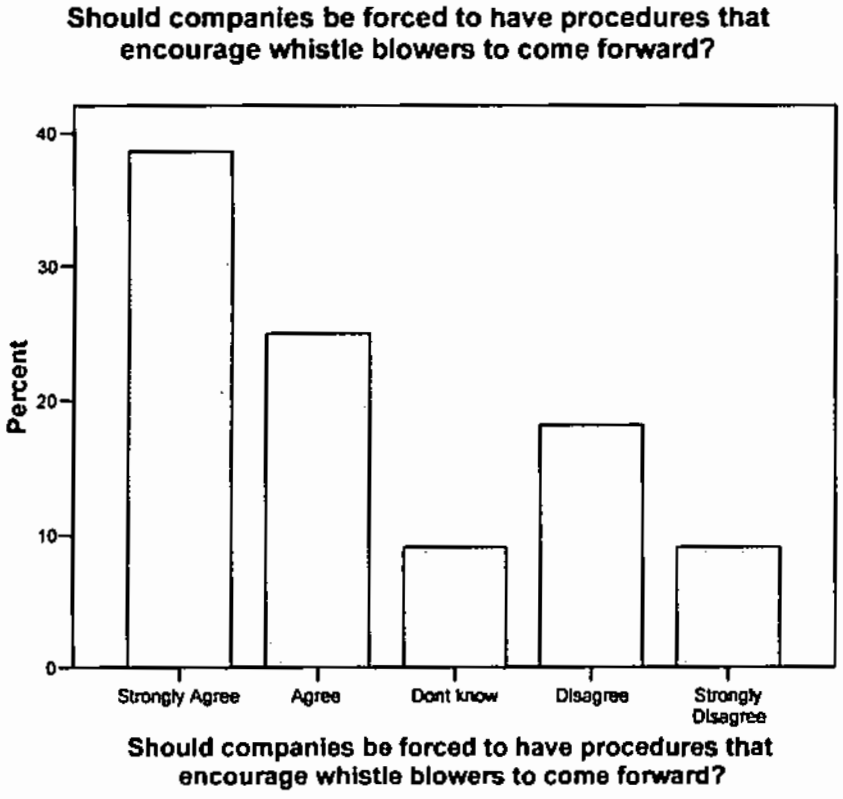
Q5 Do you think your company's organisation structure has in any way contributed towards having or not having whistle blowing cases?



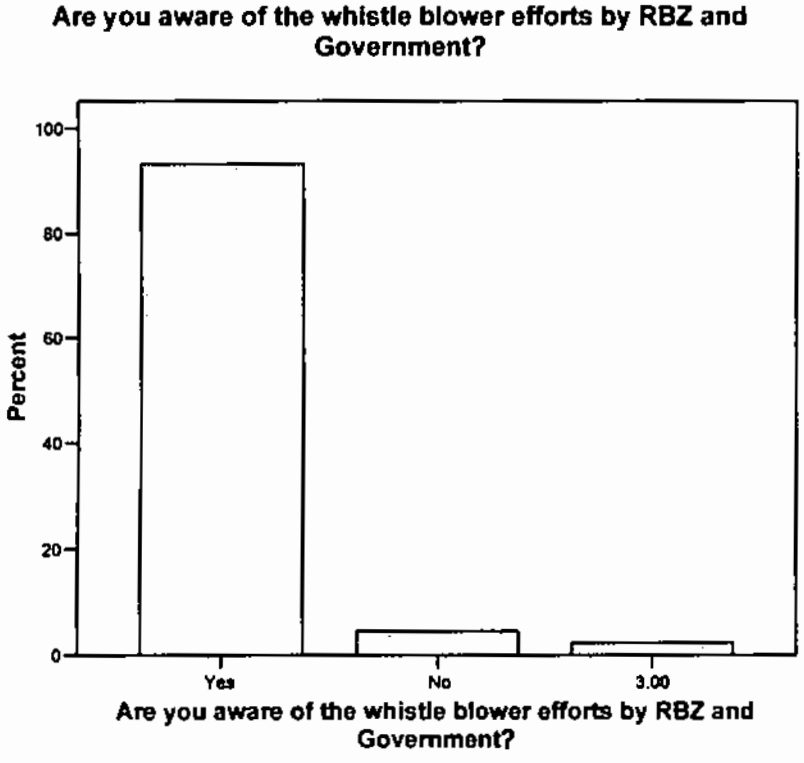
Q6 Do you think that whistle blowing should be encouraged amongst employees?



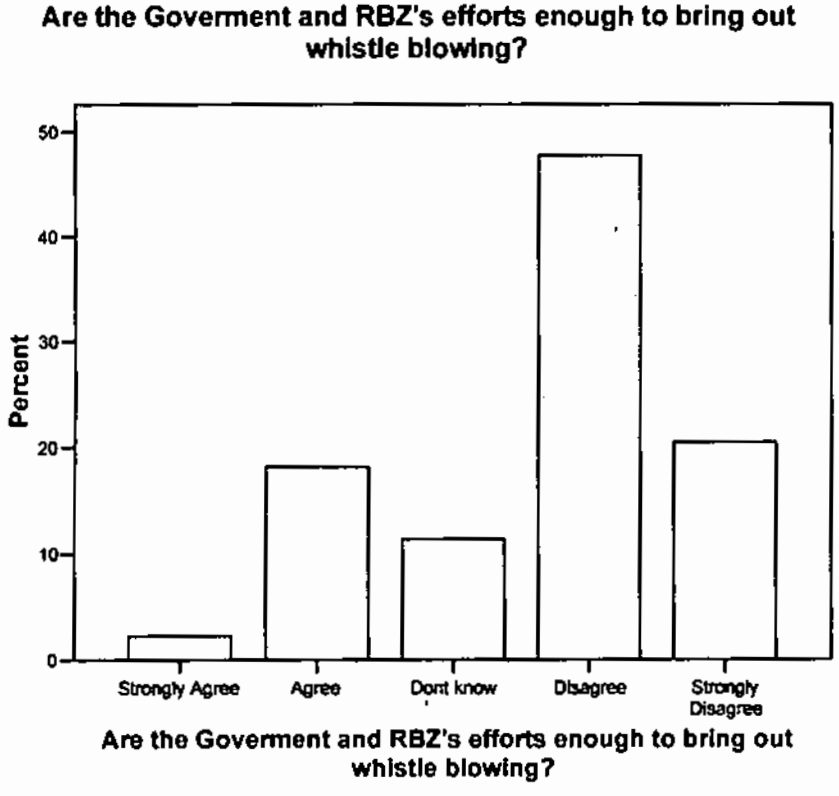
Q7. Should companies be forced to put in place procedures that encourage whistle blowers to come forward?



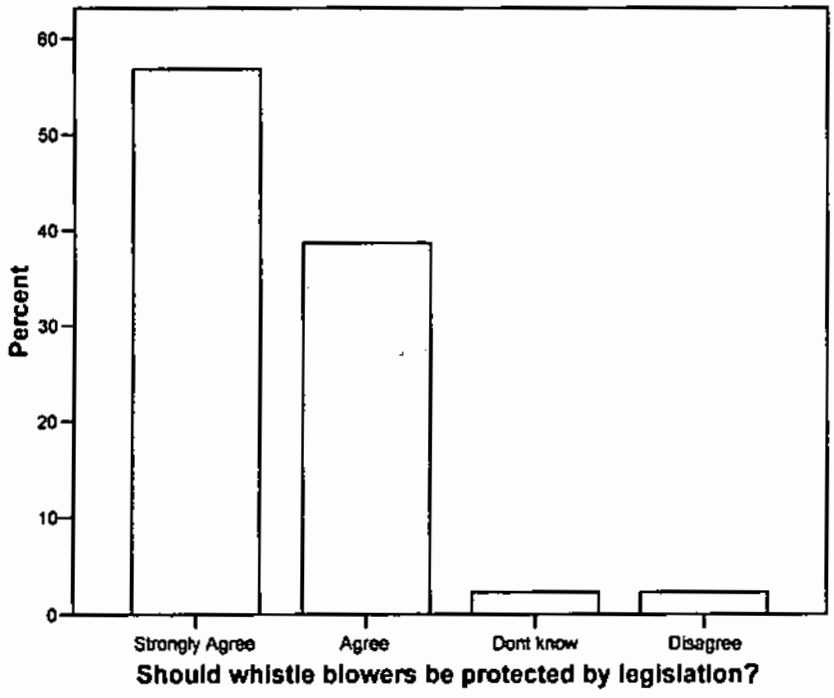
Q8 Are you aware of the whistle blowing efforts that are being made by the government through the RBZ and Ministry of Anti-Corruption?



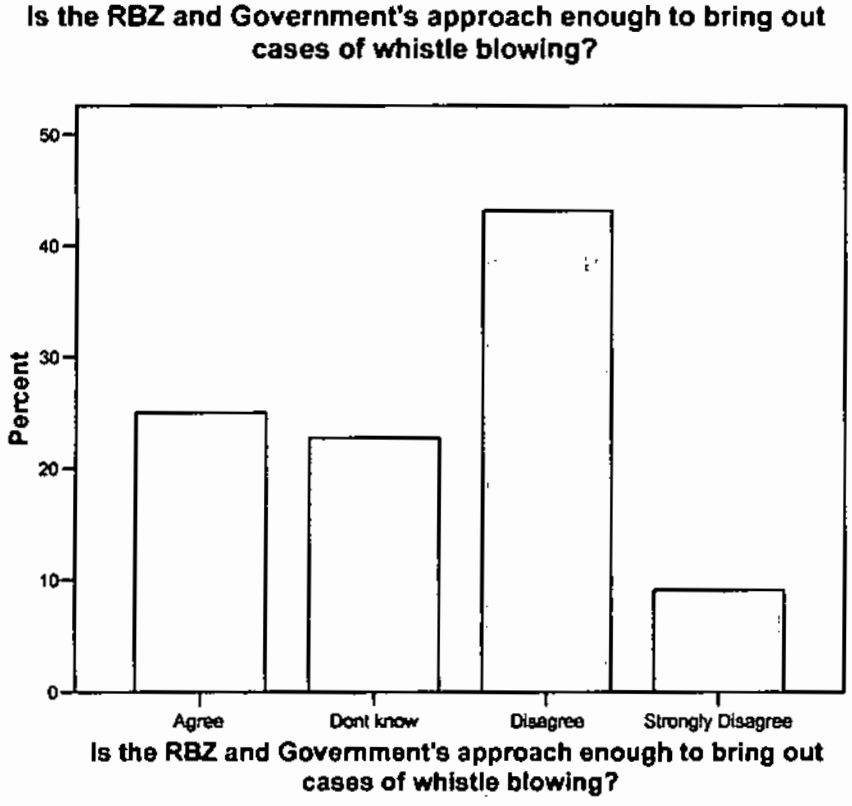
Q9 Do you feel the efforts being done by the government through the RBZ and the Ministry of Anti-Corruption are enough to bring out more cases of whistle blowing



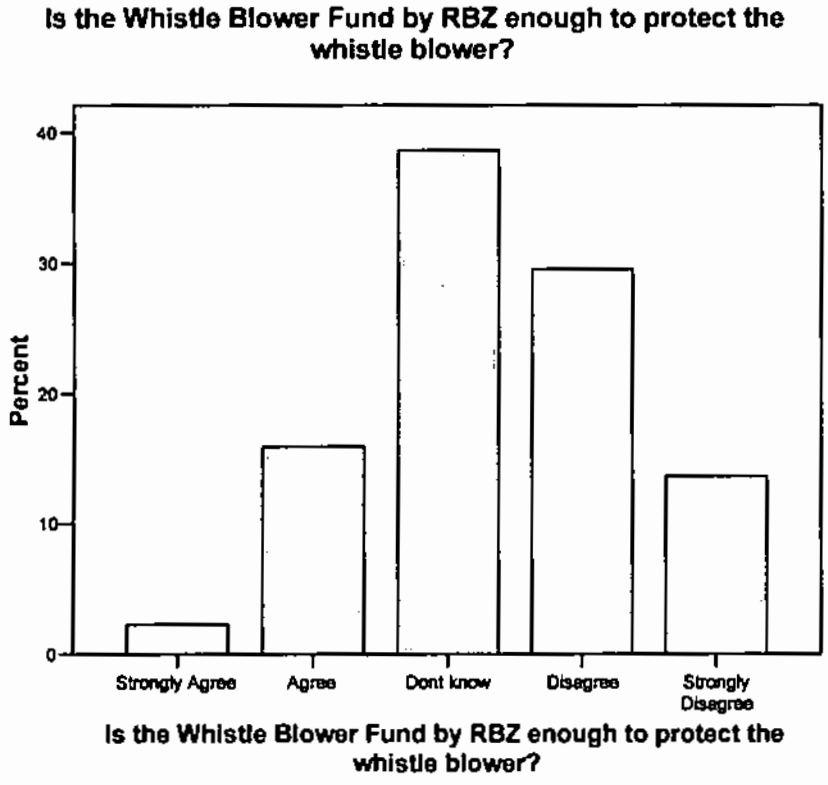
Q10 Do you think that legislation should be introduced to protect the whistle blower?



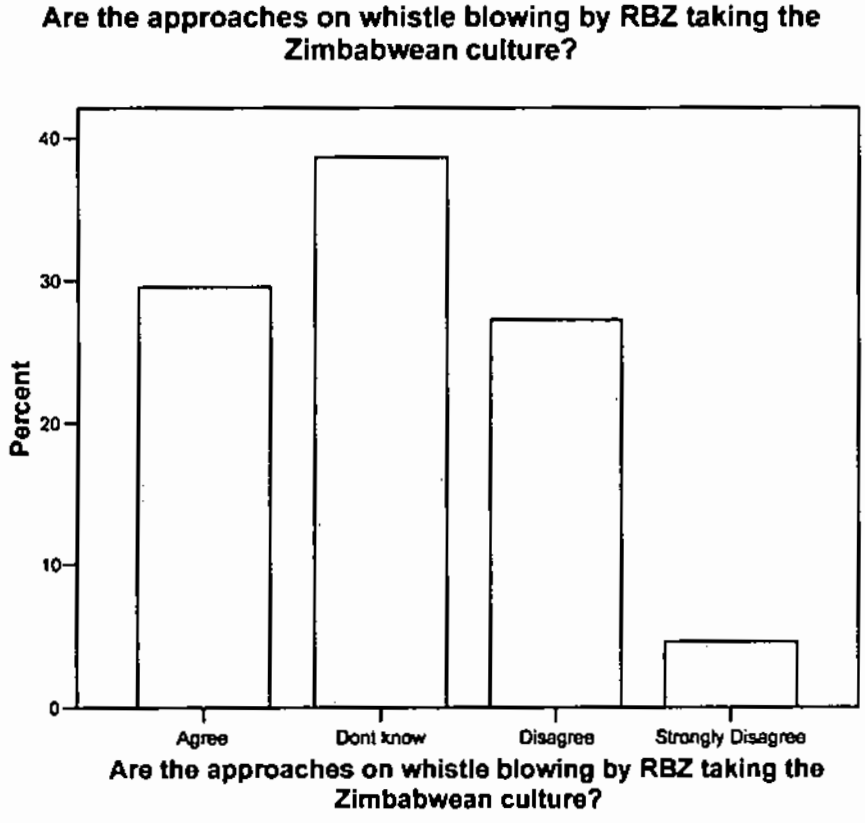
Q11 Do you think the approach taken by the RBZ and the Ministry of Anti-Corruption is the best approach in bring out cases of whistle blowing?



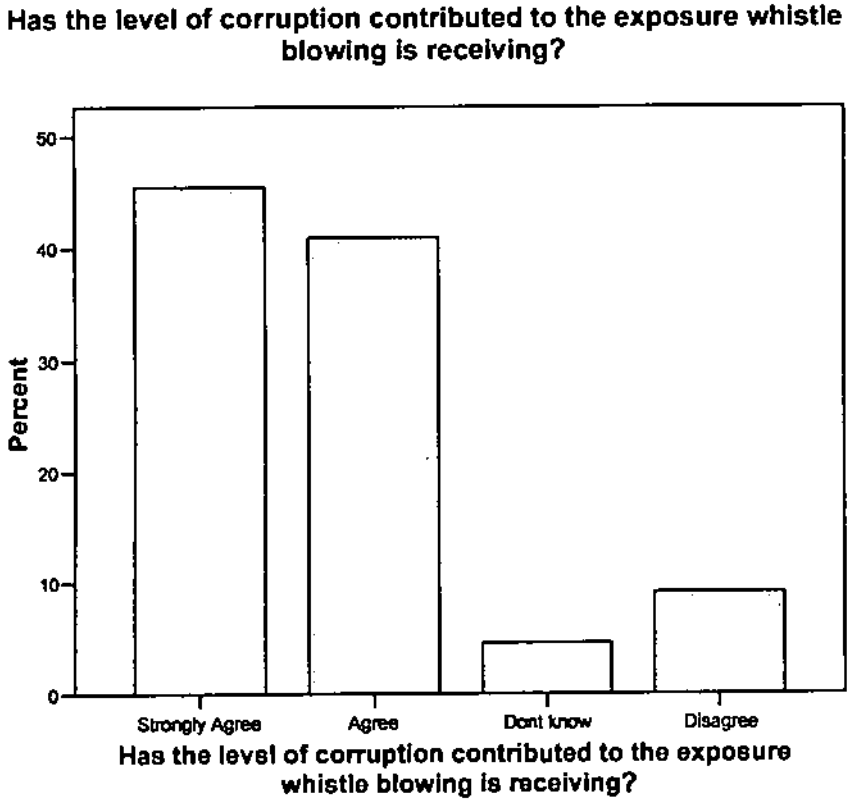
Q12 Is the Whistle Blower Fund introduced by the RBZ enough to protect the whistle blower?



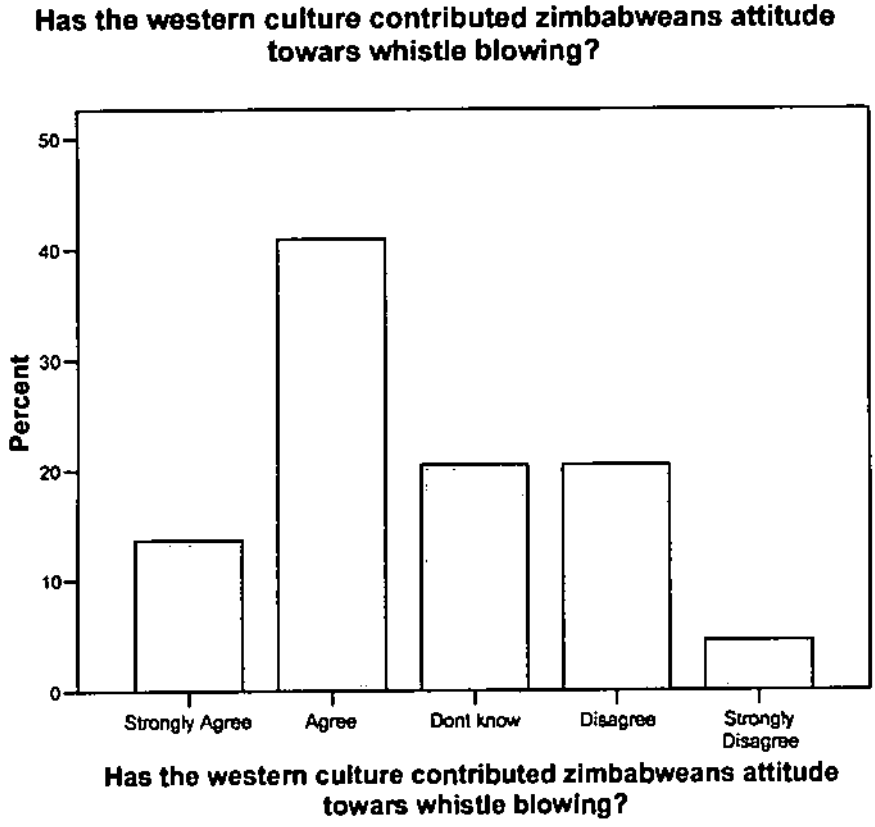
Q13 Are the approaches on whistle blowing being used by the RBZ taking into account the Zimbabwean culture?



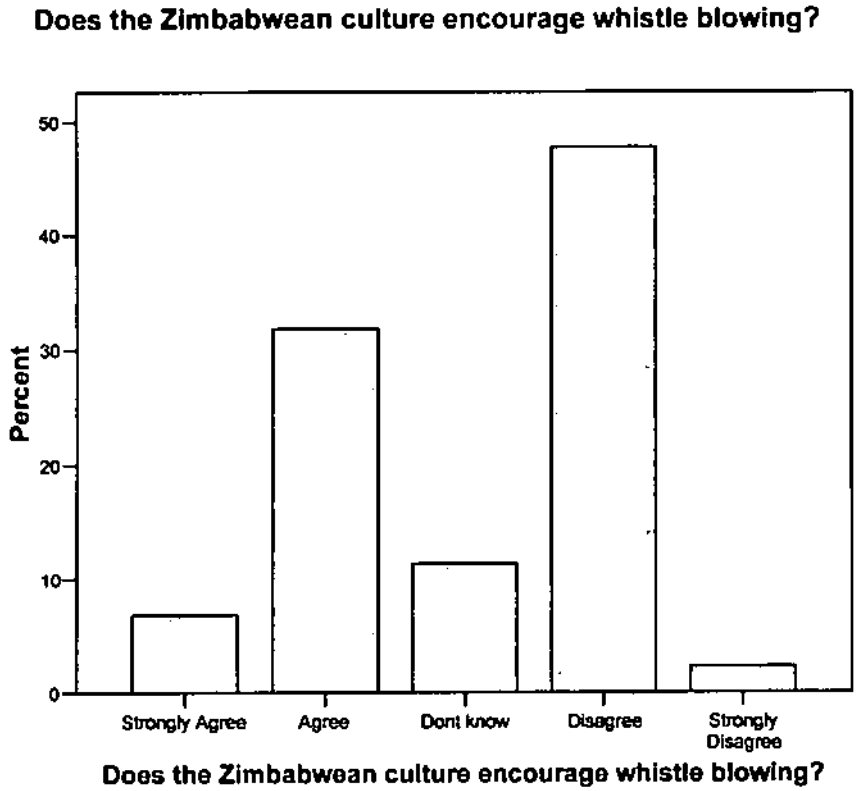
Q14 Has the level of corruption contributed to the exposure that whistle blowing is now getting in Zimbabwe?



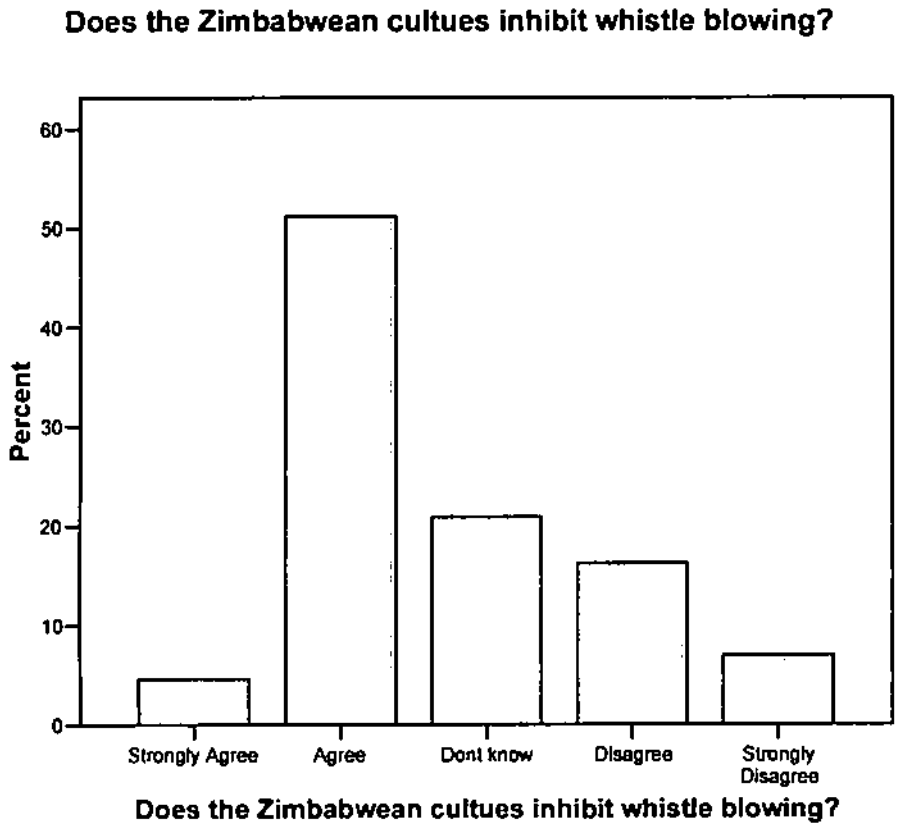
Q15 Has the Western culture in any way contributed towards the way Zimbabweans feel about whistle blowing?



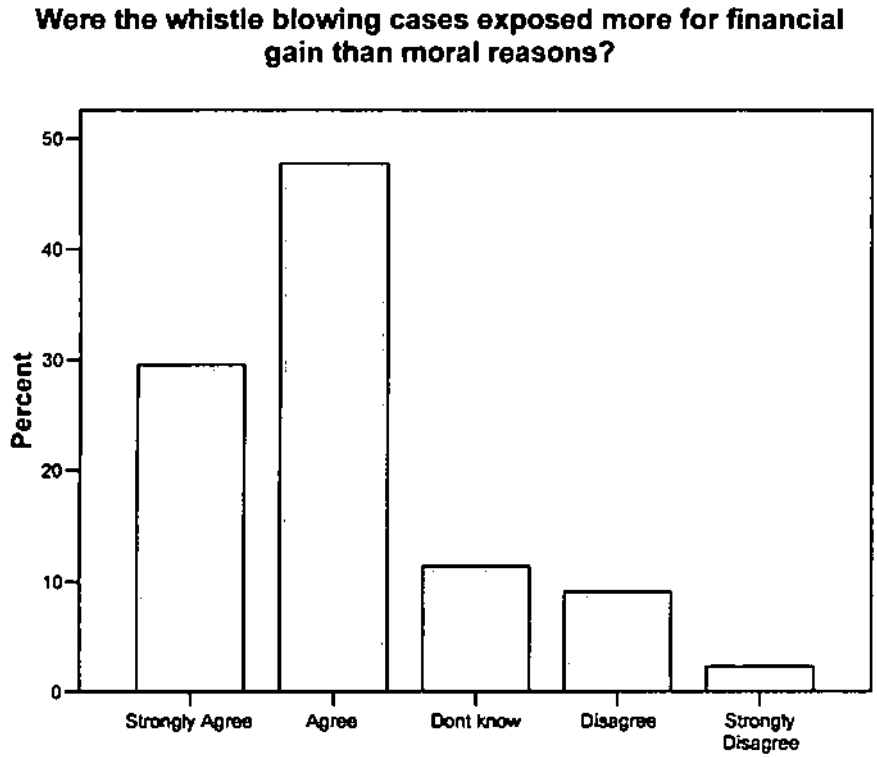
Q16 Do you think the Zimbabwean culture encourages whistle blowing?



Q17 In your own opinion, do you think that the Zimbabwean culture in any way inhibits whistle blowing?

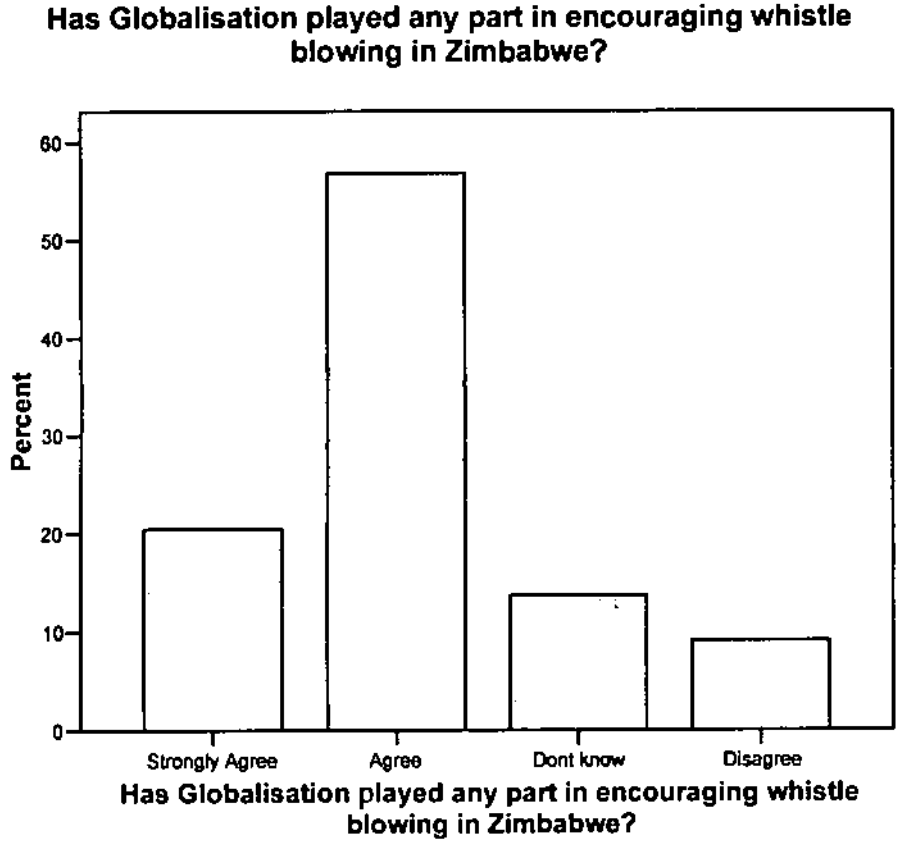


Q18 The whistle blowing cases that have been exposed, in your own opinion do you think it was more for the financial reward than for moral reasons?

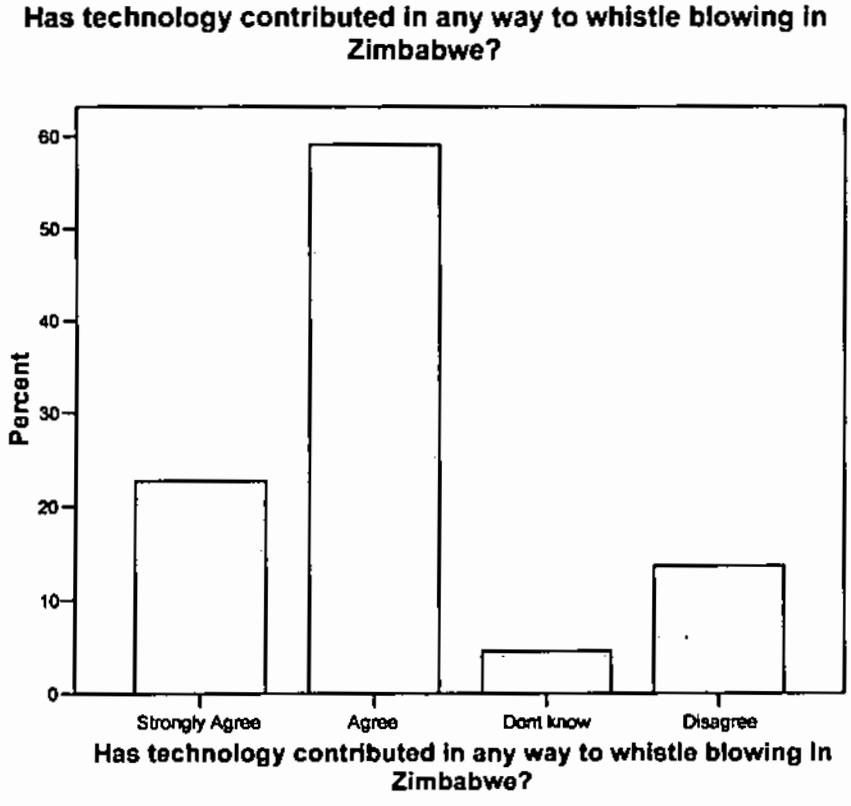


Were the whistle blowing cases exposed more for financial gain than moral reasons?

Q19 Do you think globalisation has played a big part in encouraging whistle blowing in Zimbabwe?



Q20. Do you think that technology has contributed in any way to whistle blowing in Zimbabwe?



APPENDIX 5

Relationship between companies with Tip-Off Anonymous and other variables

Cross-tabs

Is there a whistle blower policy at your work place? * Do you have a tip off? Cross-tab

		Do you have a tip off?		Total
		Yes	No	
Is there a whistle blower policy at your work place?	Yes	22	0	22
	No	0	22	22
Total		22	22	44

This chi-square tests the hypothesis that there is an association between having a whistle blower policy at the work place and being a member of Tip-Off Anonymous. According to the p-value of 0.00 below the researcher concludes that there is an association between having a whistle blower policy at your work place and being a member of Tip-Off Anonymous. This means companies with a whistle blower policy are more likely to be members of Tip-Off Anonymous

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	44.000(b)	1	.000

- Computed only for a 2x2 table
- 0 cells (.0%) have expected count less than 5. The minimum expected count is 11.00.

Do you think it is necessary to have a whistleblower policy? * Do you have a Tip-Off Anonymous? Cross-tab

Count

		Do you have a tip off?		Total
		Yes	No	
Do you think its necessary to have a whistleblower policy?	Yes	20	21	41
	No	2	1	3
Total		22	22	44

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	.358(b)	1	.550

Do you think whistle blowing will curb corruption? * Do you have a Tip-Off Anonymous? Cross-tabulation

Count

		Do you have a tip off?		Total
		Yes	No	
Do you think whisle blowing will curb corruption?	Yes	21	20	41
	No	1	2	3
Total		22	22	44

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	.358(b)	1	.550

- Computed only for a 2x2 table

Are you aware of the whistle blower efforts by RBZ and Government? * Do you have a Tip-Off Anonymous?

Cross-tab

Count

		Do you have a tip off?		Total
		Yes	No	
Are you aware of the whistle blower efforts by RBZ and Government?	Yes	20	22	42
	No	2	0	2
Total		22	22	44

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	3.220	2	.200

APPENDIX 6

Factor Analysis

This table gives eigen values, variance explained, and cumulative variance explained for the factor solution. Factor analysis tries to reduce the number of variables in the model to a few variables that capture important aspects of the data by creating new variables. In this case we see that out of the 16 variables below, we can come up with 6 variables which in terms of variability explain more than 70% of the variability in the data.

1. Do you think your organisation's structure contributes to whistle blowing?
2. Should whistle blowing be encouraged amongst employees?
3. Should companies be forced to have procedures that encourage whistle blowers to come forward?
4. Are you aware of the whistle blower efforts by RBZ and Government?
5. Are the Government and RBZ's efforts enough to bring out whistle blowing?
6. Should whistle blowers be protected by legislation?
7. Is the RBZ and Government's approach enough to bring out cases of whistle blowing?
8. Is the Whistle Blower Fund by RBZ enough to protect the whistle blower?
9. Are the approaches on whistle blowing by RBZ taking the Zimbabwean culture?
10. Has the level of corruption contributed to the exposure whistle blowing is receiving?
11. Has the western culture contributed Zimbabweans attitude towards whistle blowing?
12. Does the Zimbabwean culture encourage whistle blowing?
13. Does the Zimbabwean culture inhibit whistle blowing?
14. Were the whistle blowing cases exposed more for financial gain than moral reasons?
15. Has Globalisation played any part in encouraging whistle blowing in Zimbabwe?
16. Has technology contributed in any way to whistle blowing in Zimbabwe?

Table 7

Total Variance Explained

Component	Initial Eigen values			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cum %	Total	% of Variance	Cum %	Total	% of Variance	Cum %
1	3.4	21.3	21.3	3.4	21.3	21.3	2.4	14.7	14.7
2	2.2	13.7	35.0	2.2	13.7	35.0	2.2	13.9	28.6
3	1.8	11.2	46.2	1.8	11.2	46.2	2.1	13.2	41.8
4	1.6	9.9	56.1	1.6	9.9	56.1	1.8	11.5	53.3
5	1.4	8.5	64.6	1.4	8.5	64.6	1.6	9.8	63.1
6	1.1	6.7	71.3	1.1	6.7	71.3	1.3	8.2	71.3
7	.9	5.7	77.0						
8	.7	4.6	81.6						
9	.7	4.2	85.8						
10	.6	3.6	89.4						
11	.4	2.6	92.0						
12	.4	2.4	94.4						
13	.3	2.0	96.4						
14	.3	1.7	98.1						
15	.2	1.2	99.3						
16	.1	.7	100.0						

According to **Table 7** the researcher can see that one can reduce the 16 variables of interest to 6 made up as shown below. **Table 8** below, (called the Pattern Matrix for oblique rotations) reports the factor loadings for each variable on the components or factors after rotation. Each number represents the partial correlation between the item and the rotated factor. These correlations can help us formulate an interpretation of the factors. The highlighted corrections show the correlations to be used in the analysis.

According to the table below, the first component or factor suggests a variable to do with culture and the organizations structure as playing an important role in whistle blowing, this suggests the variable "culture". The second factor has to do with government and RBZ efforts, this suggests the variable "Government policy". The third factor suggests a variable "rules on whistle blowing" as this has to do with procedures on whistle blowing. The fourth factor suggests a

variable to do with "Information Communication Technology (ICT)" as this has to do with globalization and technology. The fifth factor suggests a variable to do with "rewards for whistle blowing" as this has to do with RBZ incentives and financial gain. The last variable is on "corruption".

This means factor analysis suggests that the variables that player a major role to whistle blowing are:-

- Information Communication Technology (ICT)
- Government policy
- culture
- rewards for whistle blowing
- corruption

Table 8

Rotated Component Matrix (a)

	Component					
	1	2	3	4	5	6
Do you think your organisation's structure contributes to whistle blowing?	.75	.06	-.01	-.14	.08	.08
Should whistle blowing be encouraged amongst employees?	.17	-.15	.82	.04	.05	-.01
Should companies be forced to have procedures that encourage whistle blowers to come forward?	.12	.25	.80	-.13	.06	-.25
Are you aware of the whistle blower efforts by RBZ and Government?	-.10	-.03	.17	-.12	.81	-.07
Are the Government and RBZ's efforts enough to bring out whistle blowing?	.46	.59	-.17	-.22	-.10	.09
Should whistle blowers be protected by legislation?	-.16	-.11	.72	.33	-.17	.26
Is the RBZ and Government's approach enough to bring out cases of whistle blowing?	.10	.78	-.14	.06	-.14	.04
Is the Whistle Blower Fund by RBZ enough to protect the whistle blower?	-.02	.69	.02	.33	-.20	-.03
Are the approaches on whistle blowing by RBZ taking the Zimbabwean culture?	.67	.22	.27	-.09	.04	.32
Has the level of corruption contributed to the exposure whistle blowing is receiving?	.15	-.04	-.02	.01	-.05	.86
Has the western culture contributed Zimbabweans attitude towards whistle blowing?	.06	.70	.14	.07	.07	-.09
Does the Zimbabwean culture encourage whistle blowing?	.74	.12	.14	.36	-.28	-.06
Does the Zimbabwean cultures inhibit whistle blowing?	-.67	.07	.06	-.54	.25	.00
Were the whistle blowing cases exposed more for financial gain than moral reasons?	-.02	-.24	-.21	.22	.80	.01
Has Globalisation played any part in encouraging whistle blowing in Zimbabwe?	-.08	.15	.22	.71	.13	-.38
Has technology contributed in any way to whistle blowing in Zimbabwe?	.08	.24	-.04	.72	.05	.39

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.
a Rotation converged in 13 iterations.

APPENDIX 7

Cross-Tabs

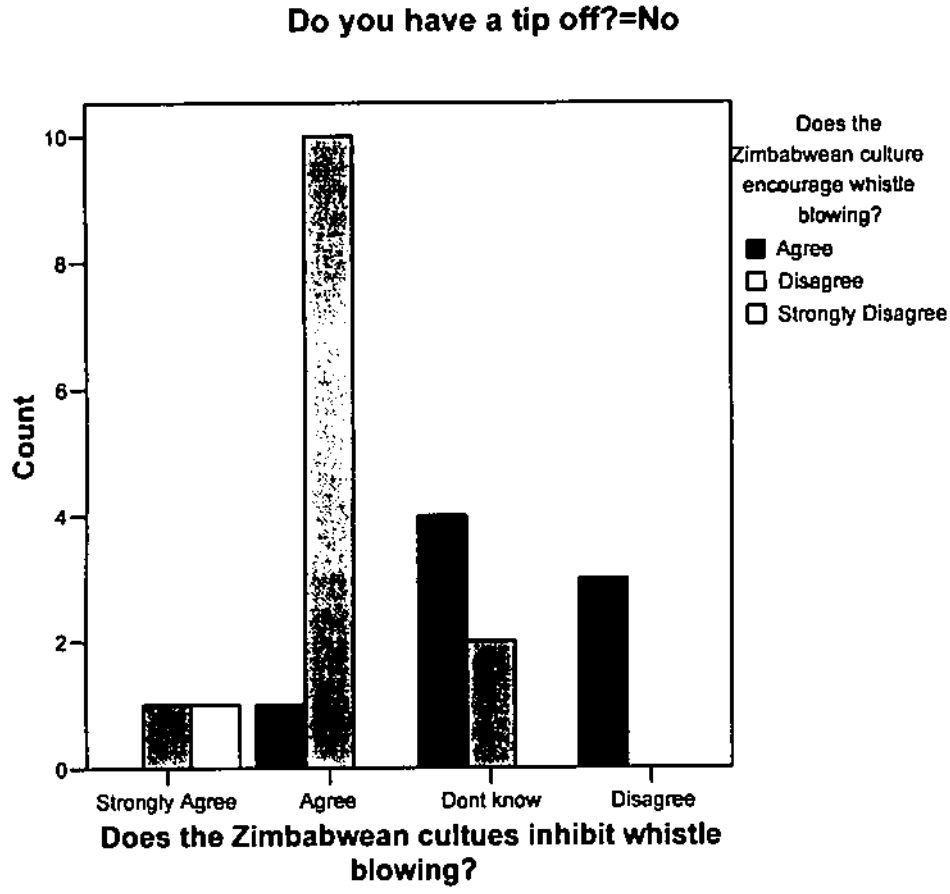
Notes

Does the Zimbabwean culture inhibit whistle blowing? * Does the Zimbabwean culture encourage whistle blowing? * Do you have a Tip-Off Anonymous?

Count

Do you have a tip off?			Does the Zimbabwean culture encourage whistle blowing?					Total
			Strongly Agree	Agree	Dont know	Disagree	Strongly Disagree	
Yes	Does the Zimbabwean culture inhibit whistle blowing?	Agree	0	2	2	7		11
		Don't know	0	0	2	1		3
		Disagree	1	3	0	0		4
		Strongly Disagree	2	0	1	0		3
	Total		3	5	5	8		21
No	Does the Zimbabwean culture inhibit whistle blowing?	Strongly Agree		0		1	1	2
		Agree		1		10	0	11
		Don't know		4		2	0	6
		Disagree		3		0	0	3
	Total			8		13	1	22


Do you have a tip off?=Yes
Count
0
1
2
3
4
5
6
7
Agree
Dont know
Disagree
Strongly Disagree
Does the Zimbabwean cultues inhibit whistle blowing?
Does the Zimbabwean culture encourage whistle blowing?
Strongly Agree
Agree
Dont know
Disagree

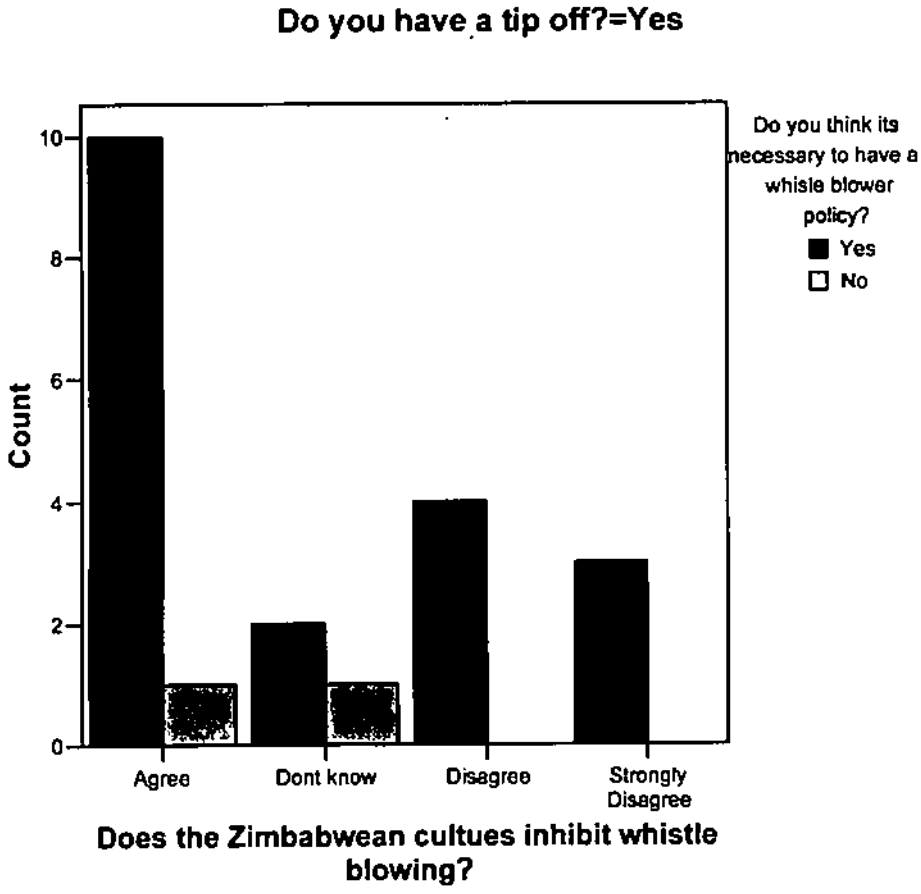


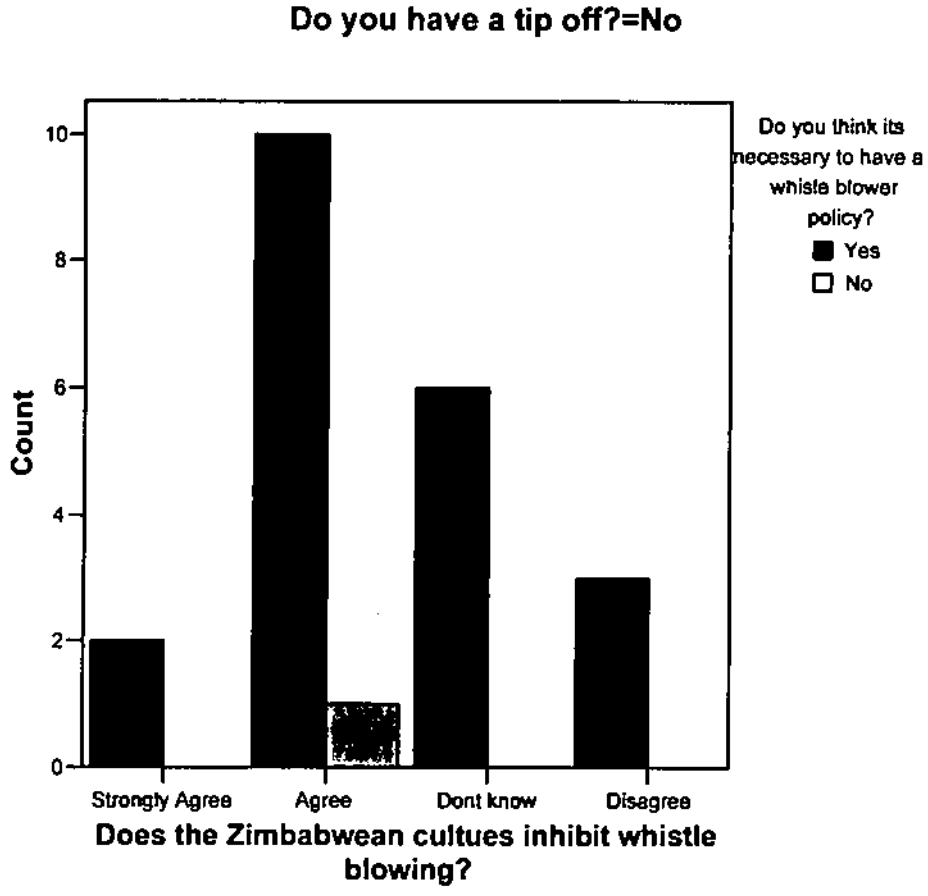
Does the Zimbabwean culture inhibit whistle blowing? * Do you think it is necessary to have a whistle blower policy? * Do you have a Tip-Off Anonymous?

Cross-tab

Count

Do you have a tip off?			Do you think its necessary to have a whistle blower policy?		
			Yes	No	Total
Yes	Does the Zimbabwean culture inhibit whistle blowing?	Agree	10	1	11
		Don't know	2	1	3
		Disagree	4	0	4
		Strongly Disagree	3	0	3
	Total		19	2	21
No	Does the Zimbabwean culture inhibit whistle blowing?	Strongly Agree	2	0	2
		Agree	10	1	11
		Don't know	6	0	6
		Disagree	3	0	3
	Total		21	1	22


Do you have a tip off?=Yes
Count
10
8
6
4
2
0
Agree
Dont know
Disagree
Strongly Disagree
Does the Zimbabwean cultues inhibit whistle blowing?
Do you think its necessary to have a whisle blower policy?
Yes
No



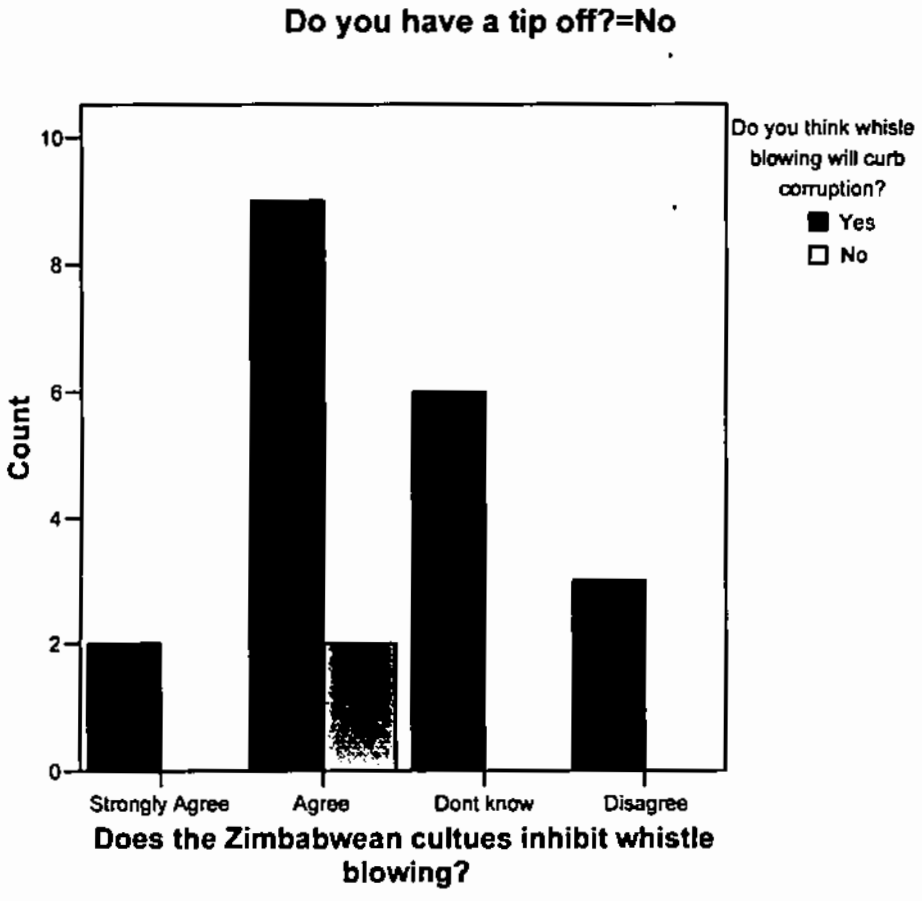
Does the Zimbabwean culture inhibit whistle blowing? * Do you think whistle blowing will curb corruption? * Do you have a Tip-Off Anonymous?

Cross-tab

Count

Do you have a tip off?			Do you think whistle blowing will curb corruption?		
			Yes	No	Total
Yes	Does the Zimbabwean culture inhibit whistle blowing?	Agree	10	1	11
		Don't know	3	0	3
		Disagree	4	0	4
		Strongly Disagree	3	0	3
	Total		20	1	21
No	Does the Zimbabwean culture inhibit whistle blowing?	Strongly Agree	2	0	2
		Agree	9	2	11
		Don't know	6	0	6
		Disagree	3	0	3
	Total		20	2	22


Do you have a tip off?=Yes
Count
10
8
6
4
2
0
Agree
Dont know
Disagree
Strongly Disagree
Do you think whisle blowing will curb corruption?
Yes
No
Does the Zimbabwean cultues inhibit whistle blowing?

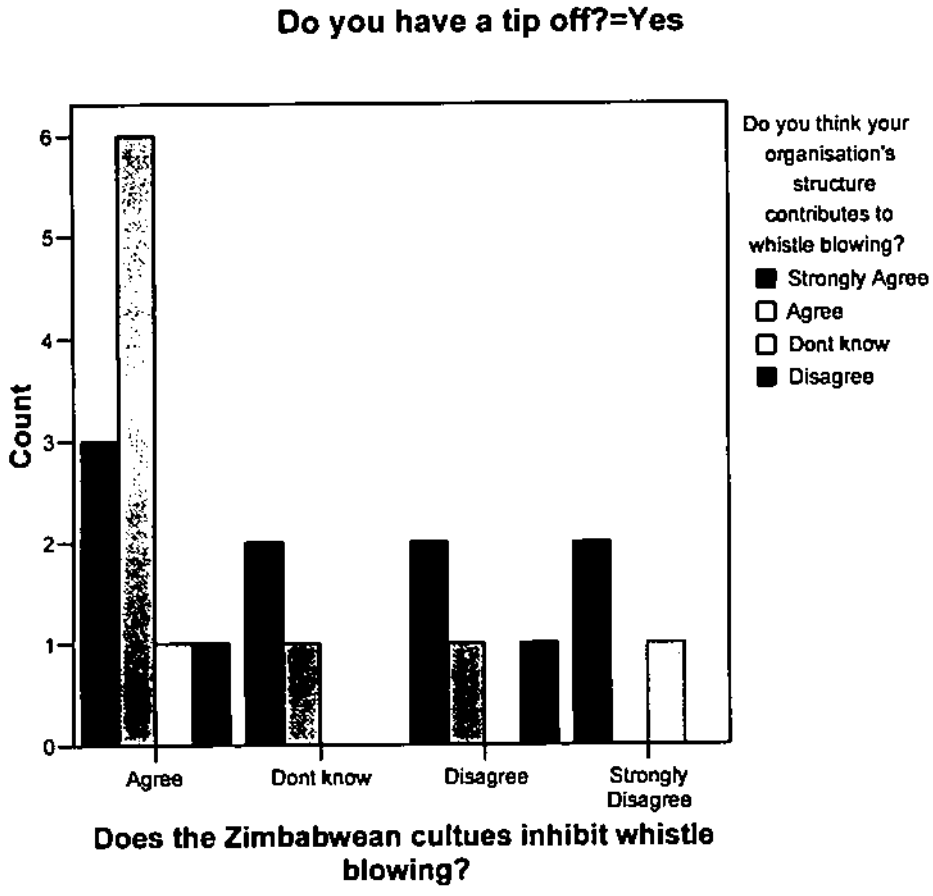


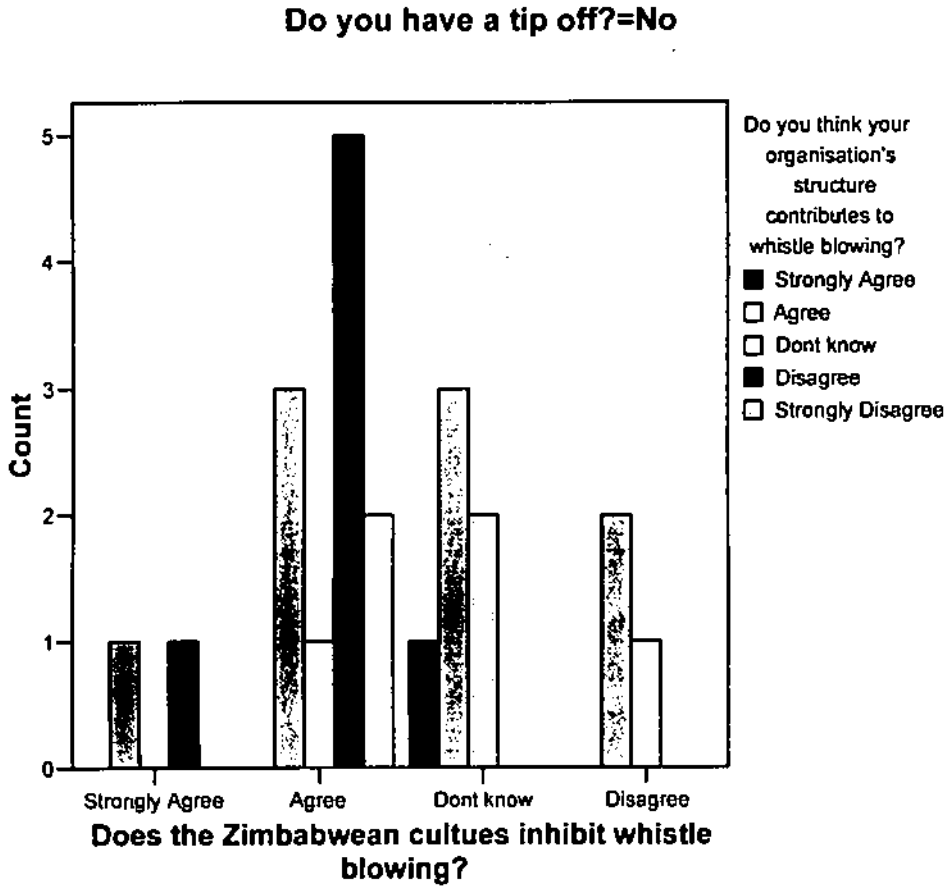
Does the Zimbabwean culture inhibit whistle blowing? * Do you think your organization's structure contributes to whistle blowing? * Do you have a tip off?

Cross-tab

Count

Do you have a tip off?			Do you think your organization's structure contributes to whistle blowing?					Total
			Strongly Agree	Agree	Don't know	Disagree	Strongly Disagree	
Yes	Does the Zimbabwean culture inhibit whistle blowing?	Agree	3	6	1	1		11
		Don't know	2	1	0	0		3
		Disagree	2	1	0	1		4
		Strongly Disagree	2	0	1	0		3
	Total		9	8	2	2		21
No	Does the Zimbabwean culture inhibit whistle blowing?	Strongly Agree	0	1	0	1	0	2
		Agree	0	3	1	5	2	11
		Don't know	1	3	2	0	0	6
		Disagree	0	2	1	0	0	3
	Total		1	9	4	6	2	22


Do you have a tip off?=Yes
Count
0
1
2
3
4
5
6
Agree
Dont know
Disagree
Strongly Disagree
Does the Zimbabwean cultues inhibit whistle blowing?
Do you think your organisation's structure contributes to whistle blowing?
Strongly Agree
Agree
Dont know
Disagree

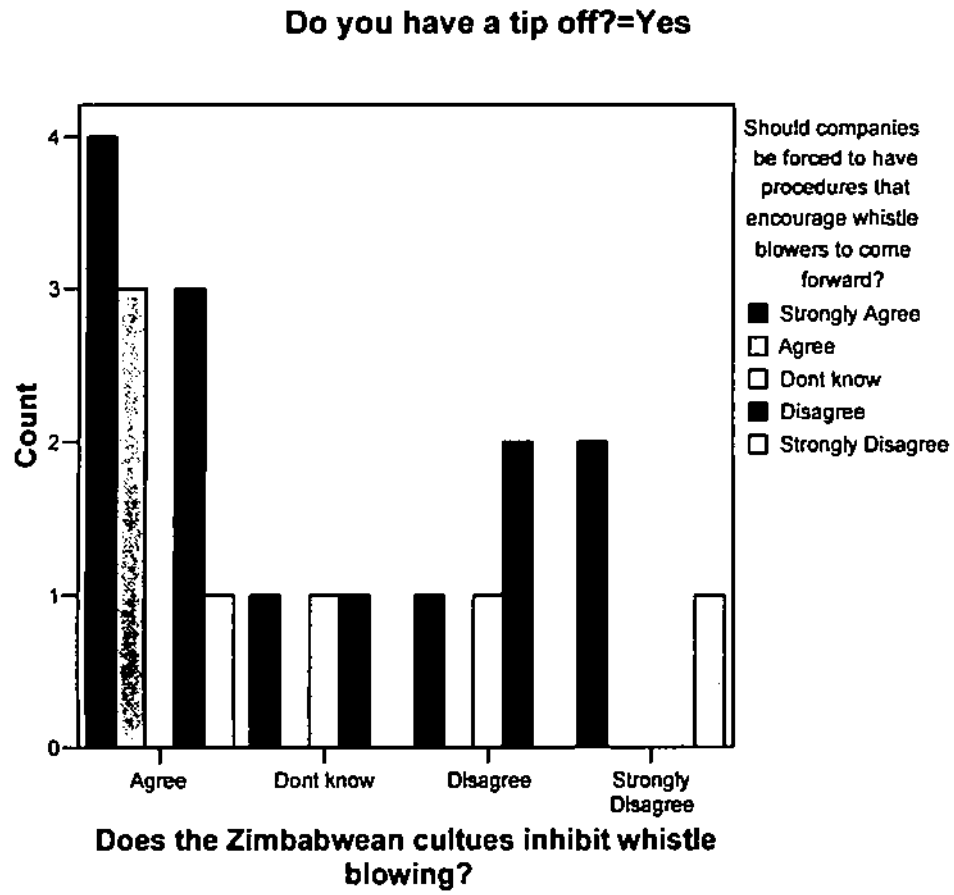


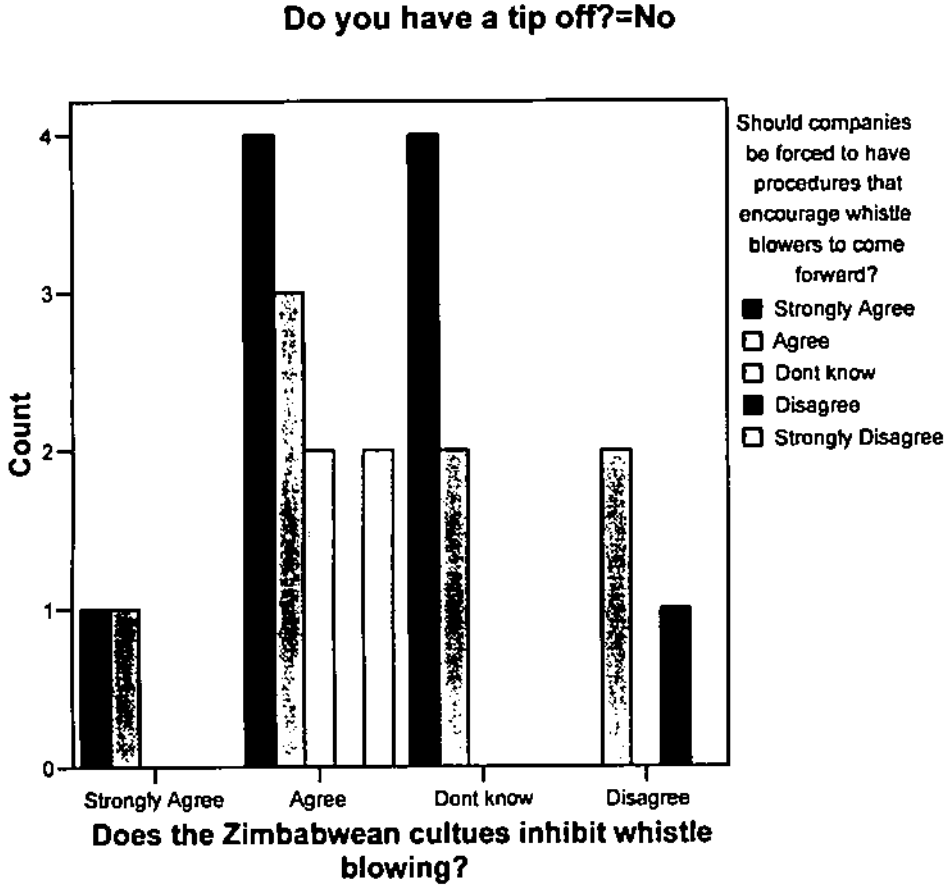
Does the Zimbabwean culture inhibit whistle blowing? * Should companies be forced to have procedures that encourage whistle blowers to come forward? * Do you have a Tip-Off Anonymous?

Cross-tab

Count

Do you have a tip off?			Should companies be forced to have procedures that encourage whistle blowers to come forward?					Total
			Strongly Agree	Agree	Don't know	Disagree	Strongly Disagree	
Yes	Does the Zimbabwean culture inhibit whistle blowing?	Agree	4	3	0	3	1	11
		Don't know	1	0	1	1	0	3
		Disagree	1	0	1	2	0	4
		Strongly Disagree	2	0	0	0	1	3
	Total		8	3	2	6	2	21
No	Does the Zimbabwean culture inhibit whistle blowing?	Strongly Agree	1	1	0	0	0	2
		Agree	4	3	2	0	2	11
		Don't know	4	2	0	0	0	6
		Disagree	0	2	0	1	0	3
	Total		9	8	2	1	2	22





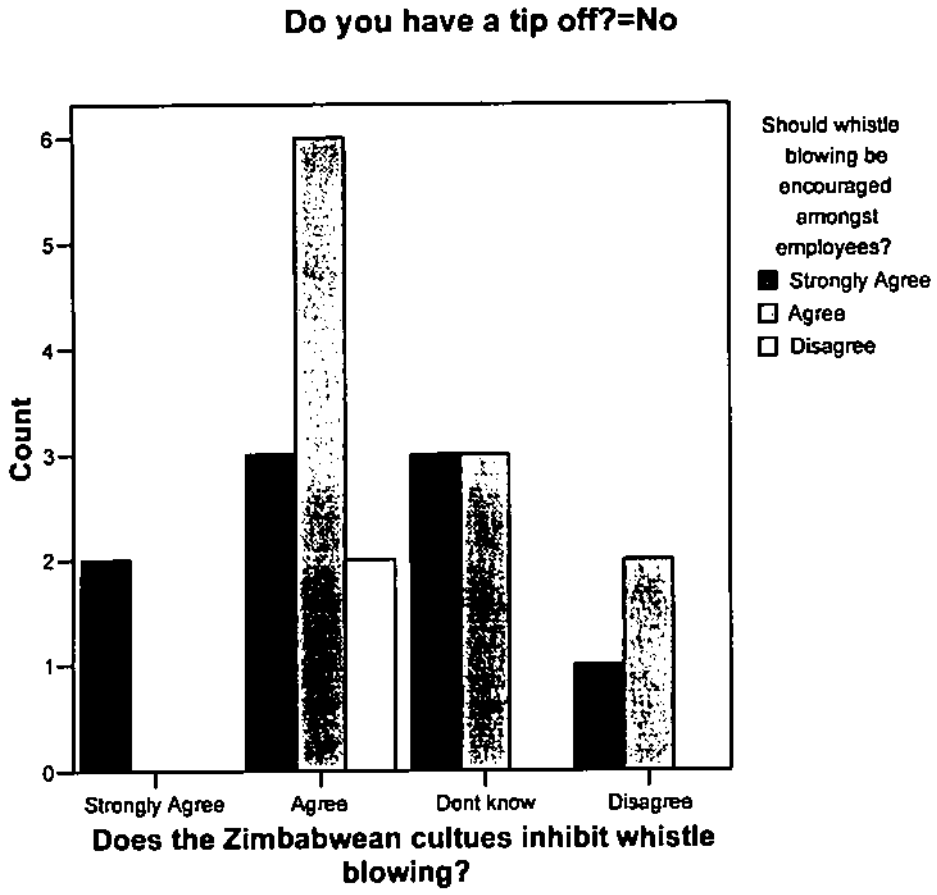
Does the Zimbabwean culture inhibit whistle blowing? * Should whistle blowing be encouraged amongst employees? * Do you have a Tip-Off Anonymous off?

Cross-tab

Count

Do you have a tip off?			Should whistle blowing be encouraged amongst employees?				Tota
			Strongly Agree	Agree	Don't know	Disagree	
Yes	Does the Zimbabwean culture inhibit whistle blowing?	Agree	4	6	0	1	
		Don't know	1	1	0	1	
		Disagree	1	2	1	0	
		Strongly Disagree	3	0	0	0	
	Total		9	9	1	2	
No	Does the Zimbabwean culture inhibit whistle blowing?	Strongly Agree	2	0		0	
		Agree	3	6		2	
		Don't know	3	3		0	
		Disagree	1	2		0	
	Total		9	11		2	




Do you have a tip off?=No
Count
0
1
2
3
4
5
6
Strongly Agree
Agree
Dont know
Disagree
Does the Zimbabwean cultues inhibit whistle blowing?
Should whistle blowing be encouraged amongst employees?
Strongly Agree
Agree
Disagree