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Whistleblowing Behaviour: An Empirical Analysis among Nigerian Undergraduates

Isibor, Osaiga Felix[1†] and Iyahen, Ezekiel Osarumwense[2]

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Abstract

This study focused on whistleblowing behaviour among undergraduate students. It examined their perception of whistleblowing and the relevance of the theory of planned behaviour in explaining students' whistleblowing intentions in Nigerian tertiary institutions. A survey research design involving questionnaires was adopted, with the population drawn from three selected tertiary institutions: a federal university, a private university, and a federal polytechnic in Edo State, Nigeria. A sample of 397 students was determined using the Taro Yamane formula for sample size calculation. The total sample from each institution was computed proportionally, and respondents were selected based on convenience across various faculties. Data obtained from the respondents were analyzed using descriptive and inferential statistics. Findings indicated that, although undergraduate students had a positive perception of whistleblowing, they had little knowledge of the concept and the procedures involved. Attitude was found to be a strong predictor of whistleblowing intention among students across the institutions. Subjective norm was significant only in the federal university, while perceived behavioural control was significant in both the federal university and the polytechnic. Based on these findings, the study recommends that tertiary institutions establish explicit whistleblowing policies to facilitate the detection and correction of unethical practices. Efforts should focus on creating awareness and educating students (and staff) about the concept of whistleblowing and the relevant procedures. Whistleblowers should also be rewarded to encourage student participation. Lastly, the study recommends that institutions ensure appropriate punishment is applied to individuals found guilty, regardless of their position or office.

Introduction

Tertiary institutions are comprised of Universities, Polytechnics, Monotechnics and Colleges of Education (Nwakpa, 2015). Although tertiary institutions are regarded as the bulwark for knowledge, as they help undergraduate students to improve their abilities, attitude, confidence, decision-making, and ultimately, in attaining a good job, undergraduates in these tertiary institutions are faced with enormous challenges in Nigeria. Among the challenges faced by undergraduate students in tertiary institutions

affiliation: [1]Department of Marketing, Faculty of Management Sciences, University of Benin
[2]Department of Business Administration, Faculty of Management Sciences, University of Benin

email: Osaiga.isibor@uniben.edu; ezekieliyahen@gmail.com

† *corresponding author*

is the inability or difficulties in whistleblowing: that is reporting any wrongdoing perpetuated by staff and colleagues in their respective tertiary institutions (Agbo, 2019; Ayamba, 2019).

Whistleblowing is the act of bringing to light corrupt behaviour perpetuated by persons in an organization for self-benefit to the detriment of the organization or other persons in the organization. It entails revealing action or providing information about an activity that is thought to be unlawful, unethical, or inappropriate. It is the exposure of illegal, immoral, and unlawful actions within an organization, to individuals and organizations who may be able to take appropriate action (Bogdanovic & Tyll, 2016). The need for organizations to have a proper whistleblowing policy cannot be overemphasized. This is because whistleblowing policies have led to the recovery of public funds and discourage individuals from engaging in wrongdoings.

In tertiary institutions, whistleblowing has been found to promote integrity, transparency, and accountability. When instituted, whistleblowing makes it easy to report unethical and fraudulent behaviour among staff and students. This prevents academic misconduct and dishonesty while fostering an atmosphere of integrity. This often enhances the institution's reputation (Alford, 2020; Bok, 2020). Whistleblowers are however often victims of various forms of victimization including ostracism, harassment, punishment, punitive transfers, reprimands and dismissal (Premeaux & Bedenan, 2003). Taiwo (2015) observed that whether to go public with information—internally or externally—depends on the organization's response, the perceived company culture toward employees who raise concerns internally and the perceived seriousness of the misconduct. Whistleblowing policies are therefore only effective, if adequate protection is given to the whistle-blower or their anonymity is assured.

Nigerian universities are reportedly plagued with corrupt practices such as writing a good remark (confidential report) for a student (or a staff) that does not deserve it, favouritism, sex for a grade, and poor attitude toward work among others (Agbo, 2019; Isibor, Dania & Osagie, 2020). There however seems to be a high level of silence on disclosing any wrongdoing as it relates to public institutions including Universities (Alford, 2020). For instance, Keil, Tiwana, and Bush, (2017) observed that only 12% of faculty reported wrongdoing, although 62% claimed to be aware of unethical behaviour in their institution. Similarly, Glazer and Glazer (2017) found that while 71% per cent of university employees were aware of wrongdoing, only 15 per cent were willing to report it. This study therefore examines the Undergraduate's attitude to whistleblowing. It specifically seeks to ascertain the perception of undergraduate students towards whistleblowing; and the relevance of the theory of planned behaviour in explaining whistleblowing intentions among undergraduate students.

Review of Literature

Whistleblowing

Whistleblowing originates from the expression "blow the whistle". Whistleblowing entails individuals informing those who have the power to act against unlawful, dishonest, or fraudulent practices (Onodugo, 2014). According to Hill and Mancino (2014), the whistleblower draws the attention of appropriate law enforcement agents and that of the public to an imminent danger. Based on the recipient of a report of wrongdoing in an organization, or the channel a report is made to, whistleblowing may

be broadly divided into two categories: internal/inward whistleblowing and external/outward whistleblowing. Internal whistleblowing is a situation where an organizational member informs seniors in the higher echelon of an organization about unlawful activities, misconduct, or wrongdoings. In internal whistleblowing, the report of fraudulent practice moves up the corporate hierarchy. While in external whistleblowing, a report of wrong or fraudulent behaviour is made through parties that are external to the organization. Although whistleblowers frequently have access to both internal and external reporting channels, research indicates that all whistleblowers attempt to disclose misconduct via internal channels before using external channels (Bjørkelo & Øgaard, 2017). When compared to internal whistleblowers, external whistleblowers typically face more severe organizational punishment. This may not be unconnected with the fact that internal whistleblowing, provides the company with a chance to make improvements in appropriate processes, and typically causes less harm to an employee's coworkers and employer than external whistleblowing (Khalil, Nawawi, & Dato'Mahzan, 2014)

Modelling whistleblowing behaviour using the theory of planned behaviour

The theory of planned behaviour (TPB) is an expansion of Fishbein and Ajzen's theory of reasoned action (1975). The TPB hypothesis describes how people act deliberately and logically by making use of a range of information at their disposal. The theory has played a crucial role in the advancement and creation of behavioural models that serve as predictions for characterizing behaviour by way of its determinants (Ajzen, 1991). According to the TPB theory, an individual's intention to perform a particular behaviour precedes the actual performance of the behaviour (Ajzen, 1991). The theory has its roots in social psychology and has been used to explain and predict several behavioural processes. According to the Theory of Planned Behavior (TPB), the most important predictor of human behaviour is behavioural intention (Ajzen & Fishbein, 1980). The other three factors in the model, attitude toward the behaviour, subjective norms, and perceived behavioural control, are related to the intention to engage in any behaviour (Ajzen & Fishbein, 1980).

Attitude relates to the general perception of an individual towards a behaviour. The degree to which a person views a particular conduct favourably or unfavourably is referred to as attitude toward behaviour. Beliefs about conduct and assessments of results make up attitude. An individual's intentions to engage in a behaviour will rise as their attitude improves**.** Subjective norm relates to the social pressure to perform or not to perform a given behaviour. Subjective norm is an individual's beliefs about the importance others place on them performing a given behaviour. In other words, it is the degree to which an individual perceives that other people want them to engage in the behaviour. As an individual's subjective norms increase, their intentions to perform a behaviour will increase. The notion of an individual's capacity for self-control over their conduct or activities is known as perceived behavioural control. The past experiences of a person or the experiences of others are the sources of their perceptions about their capacity for behaviour control. (Bandura, 1997) According to Ajzen (1991), people will engage in a behaviour if it has a favourable or constructive effect. Society also employs coercion to regulate people's beliefs, propensities, and behaviours.

Over the years, TPB has been an efficient model for explaining behaviour in several contexts, including whistleblowing in tertiary institutions, for several reasons. First, is

the fact that it predicts intention, which is a major determinant of behaviour. Second, in considering subjective norms, TPB makes it possible to identify barriers to a given behaviour in a social context. Third, is the fact that TPB considers factors internal to the individual which motivate behaviour. Lastly, TPB is a more comprehensive framework for explaining behaviour in diverse contexts compared to several other behavioural models, since it considers factors that are both internal (attitude, perceived behavioural control) and external (subjective norm) to the individual, which motivates behaviour (Near & Miceli, 2020). Although the theory of planned behaviour has been used to explain several behavioural phenomena, it has not been applied to whistleblowing in the Nigerian tertiary institution context. This study therefore explores the roles of attitude, subjective norm, and perceived behavioral control in explaining whistleblowing intention in this context.

Other Factors Affecting Whistleblowing Attitudes among Undergraduate Students
The importance of whistleblowing in the detection and prevention of organizational vices cannot be overemphasized. However, its significance has been greatly undermined by a large number of factors which consequently limits the willingness of people to blow the whistle in the face of organizational irregularities. Some of these factors include:

Lack of Awareness and Understanding of Whistleblowing: Studies have shown that in Nigeria (and most parts of Africa), there is a low level of awareness of what whistleblowing is about. When asked what whistleblowing is, the majority are oblivious to the concept unless explained in other simpler terms such as "reporting", or "telling on someone" (Adebayo & Olokundun, 2018). The situation is not different in the educational sector. A vast majority of students are either not aware of what the concept entails or are not acquainted with the schools' policies on whistleblowing. This lack of awareness and poor understanding of what whistleblowing entails acts as a limiting factor and poses a threat to the benefits of whistleblowing.

Fear of Retaliation and Victimization: A major factor that affects the willingness of people to expose wrongs in an organization is the fear of victimization. Studies (Uadiale & Fagbemi, 2017; Dussuyer, Armstrong, Heenetigala & Smith, 2016) suggest that a vast majority of whistleblowers suffer from victimization of several sorts, undergo nightmarish experiences and are sometimes victims of violent retaliation. Sadly, the situation is no different within the confines of the tertiary institutions. A lot of these whistleblowers suffer varying degrees of persecution from peers and authorities alike: in some cases, the individual is labelled a black sheep and used as a scapegoat. Consequently, people often shy away from the responsibility of Whistleblowing even when it has serious implication or damaging consequences on others. Hence, people often adopt a culture of silence in place of exposing wrongdoing.

Loyalty dilemma: Oftentimes, the whistleblower is conflicted between a choice of loyalty to the organization in which he is part or loyalty to the society. This dilemma arises because, on the one hand, it helps the organization to tackle loopholes and stop unethical behaviour, on the other hand, it can cause serious harm to the organization. For instance, as seen in the case of Eron and WorldCom, both organizations fell after their illegal practices were brought to light. Hence, despite the intention of the whistleblower to do public good, they are often seen as disloyal and traitors to the organization.

Social Stigma: Another major challenge to whistleblowing is social stigma, which arises due to the sensitivity of the information revealed (Kenny & Fotaki, 2015). In reporting a case such as sexual abuse or molestation, the whistleblower may find it difficult to relate such an issue especially when he or she is the victim for fear of having his or her image tarnished. Hence, many cases of assault and sexual abuse have been swept under the carpet due to the social stigma attached to it. In Africa, there is a strongly held perception against telling others. In Nigeria especially, the popular notion is "minding one's business". Hence, a person who tells on others is generally seen as a snitch, an "*Amebo", "Tatafo*" and other similar names. Hence, the whistleblower will rather avoid those negative tags. Added to this is the feeling that whistleblowing may not yield the desired change given the corruption in the justice system, the perceived clumsiness of the process and the feeling that the perpetrators of wrongdoing are generally too powerful. This kind of perception, to a large extent, discourages an individual from engaging in whistleblowing.

Absence of Organizational policies or procedures: The absence of an effective Whistleblowing policy within an organization can serve as a deterring factor to the whistleblower. When the organization does not support, encourage and promote whistleblowing, its members may consider such acts of disclosure of wrongdoing as unethical (Adebayo & Olokundun, 2018).

Some other factors that may affect whistleblowing intention, including in tertiary institutions, are **i**nadequate punishment for erring offenders, absence of support from friends and family and cost of reporting.

Methodology

This study adopted a survey research design that utilized questionnaires to obtain data from the respondents. Given that the study is comparative, the population for the study comprised undergraduates in three tertiary institutions of learning in Edo state, Nigeria (a federal university, a private university and a federal polytechnic). Data for the student population were obtained from each institution's registry for the 2022/2023 academic session. As obtained from the Academic planning division of each university, the total population for this study was 51,429 (Federal University, 43,120; Private University 4,189; and the Federal Polytechnic, 4120. Following the Yamane formula, a sample size of 397 was obtained for the study. The total sample drawn from each university was then computed based on proportional sampling (Federal University, 332; Private University, 32; and Federal Polytechnic, 32).

The questionnaire for the study adapted some items from Tarjo, Suwito, Aprillia, and Ramadan (2019) and Chang, Wilding and Shin (2017). To ascertain the reliability of the instrument, a pilot study involving 20 students was conducted. Cronbach Alpha coefficients obtained for perceived behavioural control (PBC), subjective norm, attitude and whistleblowing intention were 0.73, 0.83, 0.71 and .0.80 respectively. This proved the internal consistency of items in the questionnaire since they were greater than the recommended 0.70 threshold (Hair, Black, Babin, & Anderson, 2014). There was therefore no need to modify items in the questionnaire. Since it was not possible to obtain a sampling frame for students who would be at the cafeteria at the time of distributing the questionnaire, questionnaires were then distributed based on convenience to students at the Cafeteria in the selected Universities/Polytechnic

during lunchtime. The choice of this venue was based on the fact that it is neutrally biased, and it offered a diverse collection of students from across different departments in the Universities/Polytechnic. An effort was made to retrieve the questionnaire immediately. Those who could not fill out the questionnaire on the spot were sent a Google form containing the questions. The data set generated for this study was analyzed using different statistical tools including frequency, simple percentage, mean and regression analysis.

Results

Demographics of Respondents
This section shows the demographic profiles of the respondents in the selected tertiary institution.

The socio-demographic distribution of respondents as presented in Table 1, shows the gender distribution of male respondents in the tertiary institutions selected: Federal 126(38.7%), Private 13(40.6%), and Polytechnic11(34.4%) respectively; while the female respondents' distribution across the three institutions were 204(61.3%), 19(59.4%), and 24(65.6%) respectively. The age distribution from each of the institutions shows that the majority of the respondents were between the ages of 16-25 years 298(89.5%), 30(93.8%), and 24(75.9%) in the respective institutions. The faculty distribution in the respective institutions shows that 77(23.1%), 10(31.3%), and 15(46.9%) were in the faculty of management sciences; 48(14.4%), 0, and 9(28.1%) of the respondents were in the faculty of Education; the faculty of Arts had 4(1.2%), 0, and 5(15.6%) from the respective institutions; Engineering had 11(3.3%), 0, and 3(9.4%) representation from the respective institution. College of Medical sciences had 149(44.7%), 22(68.7%), and 0(0%) representation from the selected institutions respectively. The faculties of Physical sciences had 24(7.2%). In terms of religion, distribution showed the Christian respondents in the respective institution as 227(83.2%), 32(100%) and 21(65.6%); Islam had 56(16.8), 0, and 11(34.4%) representation in the respective institution.

Table 1: Demographic Profile of Respondents (Students)

	Federal University		**Private University**		**Polytechnic**	
Gender	**Freq/ Per.**		**Freq / Per.**		**Freq / Per.**	
Male	129	38.7	13	40.6	11	34.4
Female	204	61.3	19	59.4	24	65.6
Age	**Freq/ Per.**		**Freq / Per.**		**Freq / Per.**	
16-25yrs	298	89.5	30	93.8	24	75.9
26-33yrs	30	9.0	2	6.2	7	21.0
34-40yrs	5	1.5	-	-	1	3.1
41 And Above	-	-	-	-	-	-
Faculty	**Freq/ Per.**		**Freq / Per.**		**Freq / Per.**	
Management Sciences	77	23.1	10	31.3	15	46.9
Education	48	14.4	-		9	28.1
Art	4	1.2	-		5	15.6
Engineering	11	3.3	-		3	9.4
College Of Medicine	149	44.7	22	68.7	-	-

Physical Sciences	24	7.2	-	-	-	-
Social Sciences	20	6.1	-	-	-	-
Level	**Freq/ Per.**		**Freq / Per.**		**Freq / Per.**	
100/Nd1	20	6	4	12.5	4	12.5
200/Nd2	203	61	19	59.4	6	18.8
300/Hnd1	35	10.5	6	18.8	7	21.8
400/Hnd2	75	22.5	3	9.3	15	46.9
Religion	**Freq/ Per.**		**Freq / Per.**		**Freq / Per.**	
Christianity	277	83.2	32	100	21	65.6
Islam	56	16.8	-	-	11	34.4
Others	-	-	-	-	-	-
Total	**333**	**100**	**32**	**100**	**32**	**100**

Source: Authors compilation (2024)

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Perceptions of Students towards Whistleblowing

This section shows the analysis of undergraduate's perception of whistleblowing in the selected tertiary institutions. The means responses obtained from the questionnaires retrieved were employed in arriving at the results. "knowledge about whistleblowing" was highest among students in federal universities (2.47) and least among students in the private university (1.50). Understanding the procedure involved in whistleblowing was higher among students in the private university (2.65) but least among students in the federal polytechnic (1.78). Furthermore, the relationship between students' perception of whistleblowing across the selected institutions is depicted in Figure 1.

Table 2: Average perception of students towards Whistleblowing in selected Institutions

SN	Items	Federal University	Private University	Federal Polytechnic
1	I have sufficient knowledge about Whistleblowing in my university	2.47	1.50	2.25
2	I understand the procedure involved in Whistleblowing	2.48	2.65	1.78
3	In general, I support and will encourage Whistleblowing in my university	3.70	3.71	3.72
4	As a loyal member of the University, I ought to keep any unethical practice a secret rather than report it	2.61	2.75	2.40
5	I will disclose wrong and unethical practices in my university irrespective of who is involved (or the consequences)	3.73	3.90	4.06
6	I will not keep silent when I observe an unethical practice in my university	3.88	4.0	4.21
	Group Mean (Average Perception)	**3.14**	**3.08**	**3.07**

Source: *Adopted from Tarjo, Suwito, Aprillia, and Ramadan (2019) and Chang, Wilding and Shin (2017)*

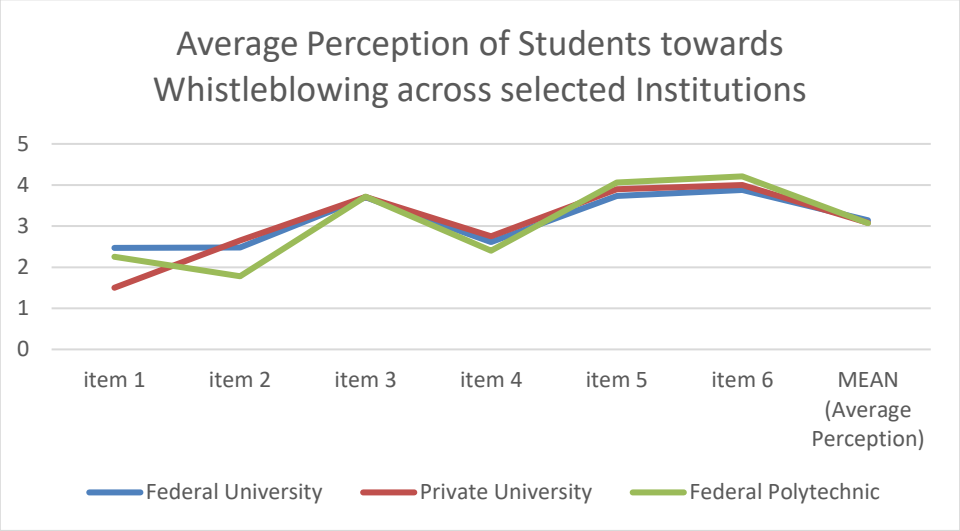

Figure 1: Whistleblowing perception interrelationship across tertiary Institutions
Source: *Authors' Computation*

Theory of Planned Behavior (TPB) and Whistleblowing Intention in Tertiary institutions

This section evaluates the relevance of the theory of planned behaviour (with its predictors, attitude, subjective norms (SN), and perceived behavioural control (PBC)) on whistleblowing intention among undergraduates in the selected tertiary institutions in Edo state, Nigeria. Linear regression was used to establish the relationship between the dimensions of the theory of planned behaviour and students' whistleblowing intentions. The regression output obtained for each institution is presented in the tables below.

TPB and Whistleblowing Intention in a Federal University

Federal Universities are those wholly funded by the Federal government of Nigeria. Their governing council is wholly selected by the federal government and so they are fully accountable to this tier of government. The result obtained from regression analysis of responses obtained from students in one of such universities in Edo state concerning TPB and Whistleblowing intention is presented in Table 3.

Table 3: Dimensions of TPB and whistleblowing Intention among undergraduates at Federal University

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.448[a]	.201	.193	.52550

a. Predictors: (Constant), PBC, attitude, Subjective Norm

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	22.791	3	7.597	27.510	.000[b]
	Residual	90.855	329	.276		
	Total	113.645	332			

a. Dependent variable: wb-intention
b. Predictors: (Constant), PBC, attitude, subjective norm

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
	(Constant)	1.285	.211		6.080	.000
	Attitude	.091	.015	.317	6.146	.000
	Subjective Norm	.150	.040	.195	3.729	.000
	PBC	.021	.010	.108	2.145	.033

a. Dependent Variable: wb-intention
Source: *Authors' estimation from SPSS 20*

Results from Table 3 indicate that attitude which relates to the individual's perception or belief (about the rightness or wrongness) of the behaviour, Subjective norms which entail the individual's belief about the perception of a significant other (in terms of approval or disapproval) of the behaviour, and Perceived behavioural control, which relates to the perceived ease or difficulty in carrying out the proposed behaviour, all had a positive and significant relationship with whistleblowing intention among undergraduate students in the federal university, with a P-value of 0.000, 0.000, and 0.033 respectively and positive t-values, thus indicating a positive linear relationship between the dimensions of TPB and students Whistleblowing intention.

TPB and Whistleblowing Intention in Private Universities
Private Universities are those wholly funded by an individual or private institution. Their governing council is wholly selected by these individuals or institutions and so they are fully accountable to them. The result obtained from regression analysis of responses obtained from students in one of such universities in Edo state, concerning TPB and whistleblowing intention is presented in Table 4.

Table 4: Dimensions of TPB and Whistleblowing intention among undergraduate students in Private University

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.472[a]	.223	.139	.49070

a. Predictors: (Constant), PBC, attitude, subjective norm

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	1.931	3	.644	2.673	.067[b]
	Residual	6.742	28	.241		
	Total	8.673	31			

a. Dependent Variable: wb-intention
b. Predictors: (Constant), PBC, attitude, subjective norm

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	1.874	.617		3.036	.005
	Attitude	.318	.127	.472	2.501	.018
	Subjective norm	-.009	.111	-.016	-.084	.934
	PBC	.050	.124	.068	.399	.693

a. Dependent Variable: wb-intention
Source: *Author's estimation from SPSS 20*

Table 4 shows the relationship between the theory of planned behaviour and Undergraduate whistleblowing intention in the selected private University. The tabulated results indicate that attitude is positively related to students' whistleblowing intention, having a P-value of 0.018, while an insignificant relationship was found to exist between subjective norm, perceived behavioural control and whistleblowing intention with P-values of 0.934 and 0.693 respectively.

TPB and Whistleblowing Intention in Federal Polytechnics

Federal Polytechnics are Polytechnics which are wholly funded by the Federal government of Nigeria. Their governing council is selected by the federal government and so they are fully accountable to this tier of government. The result obtained from regression analysis of responses obtained from students in one of such polytechnics in Edo state, concerning TPB and whistleblowing intention, is presented in Table 5.

Table 5: Relevance of TPB on Whistleblowing behaviour among undergraduate students in Polytechnic

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.673[a]	.453	.394	.46678

a. Dependent Variable: wb-intention

b. Predictors: (Constant), PBC, subnorm, attitude

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	5.052	3	1.684	7.729	.001[b]
	Residual	6.101	28	.218		
	Total	11.153	31			

a. Dependent Variable: wb-intention

b. Predictors: (Constant), PBC, subnorm, attitude

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
	(Constant)	1.717	.873		1.966	.059
	Attitude	.696	.158	.673	4.413	.000
	Subjective norm	.101	.165	.088	.611	.546
	PBC	-.365	.143	-.384	-2.556	.016

a. Dependent Variable: wb-intention

Source: *Author's estimation from SPSS 20*

Table 5 shows the relevance of the theory of planned behaviour on undergraduate whistleblowing intention in the polytechnic. The tabulated results indicate that attitude and perceived behavioural control are significantly related to students' whistleblowing intention, with a P-value of 0.000 and 0.016 respectively, while

Subjective norm was insignificant in its relationship with student's whistleblowing intention with a P-value of 0.546.

Table 6 presents a comparative view of results obtained across the institutions sampled. The regression model employed was found to better predict whistleblowing intention among students in the federal polytechnic since it produce the highest r square value (45.3%). This implied that the model employed accounted for over 45% of factors responsible for students engaging in whistleblowing at the Federal Polytechnic. The regression model was however found to be least effective in predicting whistleblowing intention among students in the federal university since the r square value obtained was a mere 20.1%.

Table 6: Aggregated Response Based on Institution

Items	**Federal University**	**Private University**	**Federal Polytechnic**
R	0.448	0.472	0.673
R square	0.201	0.223	0.453
F stat	27.510	2.673	7.729
Attitude (t; p-value)	6.14(0.000)*	2.501(0.018)*	4.413(0.000)*
Subjective norms (t; p-value)	3.729(0.000)*	-0.084(0.934)	0.611(0.546)
PBC (t; p-value)	2.145 (0.033)*	0.399(0.693)	-2.556(0.016)*

**Variables found to be significant*
Authors' compilation

A significant relationship was found to exist between whistleblowing intention and the various dimensions of TPB in the federal university. In the private university sampled, only the attitude dimension was found to be significant in predicting undergraduate whistleblowing intention. In the federal polytechnic sampled, attitude and PBC were found to be significant in predicting whistleblowing intention. PBC was however found to have a negative relationship with whistleblowing intention. This may be an indication that, unlike in the federal and private universities, students at the federal Polytechnic were more willing to engage in whistleblowing even when engaging in such behaviour is considered dangerous.

Several studies corroborate some of the results from this study. Concerning attitude, Ahmad, Ahmad and Khan, (2019) found that attitude was positively related to whistleblowing. Hence, individuals who were favorably disposed to whistleblowing, were more likely to engage in the behaviour. Like Park, Lee and Kim (2018), this study found that subjective norms or perceived social pressure were positively related to whistleblowing intention in federal universities. This was however not the case in the Private University and federal polytechnic. In these institutions, results suggest that students tended to be quiet even when their colleagues expected them to report wrongdoing. As in Shin, Lee and Kim (2019), PBC was found to be positively related to whistleblowing intention in the federal university sample, it was however not significant in whistleblowing intention in the Private University and negatively related to whistleblowing intention in the federal polytechnic.

The lack of uniformity in findings across the different institutions sampled may be an indication that there are factors peculiar to each institution which determine whether or not students would engage in whistleblowing. For instance, research suggests that tertiary institutions in Nigeria, vary significantly in terms of culture, beliefs, values, and practices (Adeyinka, Osibanjo & Adeyemo, 2017; Owolabi, 2018). Nwachukwu (2020) found that public and private institutions in Nigeria had different cultural profiles. Ibrahim (2019) in his examination of the impact of culture on student engagement, found that the cultural differences between state and federal universities accounted for the manner of student engagement. Similarly, these differences may account for the lack of uniformity in terms of student's perception of whistleblowing across tertiary institutions. Furthermore, these differences may also explain why the r-square values obtained in this study were low across the different institutions.

Policy implications and recommendations for further studies

The findings from this study reveal there is a need for the management of tertiary institutions to establish explicit whistleblowing policies in their respective institutions. Offices to handle whistleblowing must be clearly defined. The procedure involved, protection and reward for whistleblowing, as well as punishment for offenders, must be clearly defined, gazetted and backed with approval by the University's council or senate. This would give legitimacy to whistleblowing in tertiary institutions and ensure that structures and procedures for handling whistleblowing are clear to both staff and students. Tertiary institutions can create proper awareness of her whistleblowing policies and structure through sensitization about the concept of whistleblowing. This sensitization can be done during matriculation (orientation) ceremonies, inductions, and regular reiteration of the concept through the students' union government and platforms such as school media, brochures, notice boards and the school's official website.

Tertiary institutions must enact policies that are aimed at ensuring adequate reward and protection of the student whistleblower against victimization and retaliation. This will encourage students to speak instead of remaining silent. In terms of reward, the giving of cash awards to the whistleblower for proven cases of unethical practice could prove effective. Furthermore, the provision and incorporation of digital and online channels for whistleblowing may enhance students' perception of the possibility of remaining anonymous. The management of tertiary institutions must that necessary prosecution and disciplinary actions are taken against erring individuals (staff and students) found wanting or breaching the ethical code and standards of the institution irrespective of their person or office. This will enhance the credibility of the University's whistleblowing infrastructure, allay fears of one's effort being wasted and reduce the perception by students that whistleblowing might not yield the desired result.

The limitations of this study provide a basis for further research on the concept of whistleblowing in tertiary institutions. Since the study focused on whistleblowing intentions among undergraduate students in selected tertiary institutions in Edo state, Nigeria, generalizations from the study cannot be adequately extended to other Universities across Nigeria. This is because cultural context has proven to have implications for research findings over the years. Based on this fact, similar studies can be carried out in other tertiary institutions across Nigeria. This would help validate the extent to which the findings of this study apply to similar institutions in Nigeria.

Given the r square values obtained in this study, there is the need to test if other theories of behaviour, like moral development theory, deontology theory, power dynamics theory, organizational justice theory, retaliation, and reprisal theory among others, better explain whistleblowing intention among students in Nigerian tertiary institutions.

Conclusion

Whistleblowing remains a major means through which deviant, corrupt and other forms of negative behaviour are exposed in any organization. Despite this fact, silence concerning negative behaviour remains the norm in most organizations, including tertiary institutions. This study explored whistleblowing behaviour in Nigerian tertiary institutions. It examined students' perceptions towards whistleblowing and the relationship between the dimensions of TPB and whistleblowing. Despite the contributions of this study, examining the whistleblowing phenomenon using different theoretical frameworks and across diverse tertiary institutions will enable University administrators to decide on the most appropriate framework to employ in ensuring their whistleblowing infrastructure is effective given the peculiarities of the Nigerian context.

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