



PRIMARY RESEARCH

Procedural and distributive justices as determinants of whistle-blowing intentions in Nigeria

Isaac A. Power *

Department of Business Administration, Delta State University, Abraka, Nigeria

Keywords

Distributive justice
Procedural justice
Whistle-blowing intention
Integrity
Code of ethics

Received: 28 March 2023**Accepted:** 4 July 2023**Published:** 21 August 2023

Abstract

This study investigated whether procedural and distributive justice served as determinants of whistle-blowing intentions among randomly selected local government councils in Delta State. Two determinants of whistle-blowing intentions were identified: distributive and procedural justice. To do this, 354 questionnaires were administered to two (2) cadres of employees (senior and junior) in six selected local government councils; however, 250 were fully completed and retrieved. Data obtained were analyzed via descriptive and inferential statistics. Based on the analysis, it was shown that a significant relationship exists between procedural and distributive justice and whistle-blowing intentions. This implied that distributive and procedural justices are determinants of whistle-blowing intentions. It recommends that local government council authorities enhance whistle-blowing mechanisms and frameworks to guarantee honesty and voluntary whistle-blowers. Also, there is a need for local government council authorities to find consequences for attempts to silence the whistle-blowers via retaliatory actions.

© 2023 The Author(s). Published by TAF Publishing.

INTRODUCTION

Whistle-blowing is central to combating fraud, corrupt practices, and other illegal activities. According to [Egberi and Oboreh \(2022\)](#), fraud and corruption have persisted as a foremost issue in most developing nations, Nigeria inclusive. [Okoye, Nwoye, Akuchi, and Onyema \(2020\)](#) asserted that due to the surmounting level of fraud in most developing countries, it has eaten deep into the fabric of the economy; hence, it has been transmitted to all units that constitute the aggregate economy. [Okoye et al. \(2020\)](#) opined that in the public sector, an ethical work culture, climate, and environment can only thrive with forensic investigation and distributive and procedural justice because the public sector has witnessed a proliferation of misconduct and illegal. Whistle-blowing is yet another mechanism to promote an ethical work culture, climate, and environment. In modern public sector practices, whistle-blowing is gaining much importance in the present global scenario. Whistle-blowing is a significant tool to alert society about fraud and cor-

rupt practices. The public finance management paradigm assumes that the government should be able to pragmatically manage its wealth and all vital information for the aggregate growth of the economy ([Abdulrahman, Yajid, Khatibi, & Azam, 2020](#); [Rashid, Jehan, & Kanval, 2023](#)). In part, the public finance management paradigm accentuates that the government can pragmatically manage wealth and information by using two (2) vital tools – accountability and transparency on the one hand and procedural and distributive justice for the benefit of the citizens on the other hand. The public finance management paradigm also underscores the necessity to disallow the looting of public funds into private accounts as well as the poor management of public information, thus the need for the government to employ procedural and distributive justice together with transparency and accountability mechanisms in dealing with fraudulent individuals responsible for looting public funds as well as information mismanagement ([Bangura, 2020](#)). However, this study is hinged on one of the paradigms accentuated

* corresponding author: Isaac A. Power

† email: power4real2000@yahoo.co.uk

by public finance management – procedural and distributive justice as they affect the level of whistle-blowing intentions in Nigerian public sector organizations.

According to the Corruption Perception Index (CPI), Nigeria occupied a significant global unethical ranking in 2001-2012. For instance, [Transparency International \(2015\)](#) ranked Nigeria as 136th out of 168th countries in the CPI; this connotes a high extent of corruption in a country that deters whistle-blowing intentions and aggregate economic growth. Most recently, whistle-blowing in public organizations has gained momentum; hence, organizations that encourage whistle-blowing stand a better opportunity to demonstrate that they are appropriately managed. The concept of "whistle-blowing" has become a vital discussion among employees in Nigeria's private and public sectors.

Whistle-blowing improves organizational efficiency ([Kaplan, 2007](#)) hence, it is seen as a mitigating dynamic to prevent adverse events for organizations. Corruption has eaten deep into both the public and private sectors in Nigeria. Public officers are now becoming used to illegal activities, and this fraudulent practice has led to the degradation of infrastructural and economic recession. To correct these administrative maladies, the Federal Ministry of Finance developed the initiative (the whistle-blowing programme) to assist the nation in getting helpful information on specific issues that could draw the nation backward.

Furthermore, the whistle-blowing program aims to provide information on data on stolen or concealed assets. Besides, the whistle-blowing program of the Nigerian government covers information on data/records manipulation, collection of bribes, non-documented expenditures, splitting of contracts, conflict of interests, diversion of public funds, under-reporting, and non-remittance of revenues and expenses, among others. To achieve the goals of the whistle-blowing program, there must be an excellent organizational justice system. [Demott \(2022\)](#) showed that whistle-blowers are not the only actors that populate the academic account of corporate governance, or are they the only visible elements in the governance framework comprising legal and non-legal elements that enable an organization or the public sector to operate adequately? They are, however, by law or incorporated by the law to blow the whistle when they find any form of manipulation of data/records, concealments, undocumented expenditures, conflicts of interests, and other forms of financial and non-financial crimes. Organizational justice is employees' perception of fairness in the work environment ([Moorman, 1991](#); [Trevino & Weaver, 2001](#)). Thus, a worthwhile exposition of whistle-blowing can be undertaken from a procedural and distribu-

tive justice perspective ([Larmer, 1992](#)). While we acknowledged the plentiful empirical and theoretical studies on how procedural and distributive justice serve as vital determinants influencing whistle-blowing intentions in developed and developing nations, to the researcher's knowledge, there are limited empirical studies that have assessed whether both procedural and distributive justice serve as determinants of whistle-blowing intentions in the public sector in Nigeria.

Thus, a research lacuna exists due to the need for more empirical studies.

on the research theme and the absence of improved policy frameworks needed to enhance whistle-blowing intentions vis-à-vis procedural and distributive justice in the Nigerian public sector. Thus, this study sought to answer the following question: whether procedural and distributive justice determines whistle-blowing intentions in the public sector in Nigeria. In providing answers to the above research questions, the study would offer both practical and theoretical significance.

First, the study's practical significance is that the study's findings would broaden the government's horizon on the need to use whistle-blowing in promoting procedural and distributive justice. On the other hand, the study's theoretical significance is on the ground because it would improve existing theories or paradigms on whistle-blowing intentions and procedural and distributive justice. This study contributes to knowledge by filling the cavity of what is known about procedural and distributive justice as determinants of whistle-blowing intentions in Nigeria. The remaining part of this study is categorized into a literature review (such as conceptualization of procedural justice, distributive justice, and whistle-blowing), Research Methods, Results, Conclusion, and Recommendations.

REVIEW OF LITERATURE

Procedural Justice

[Thibaut and Walker \(1975\)](#) discovered a novel organizational justice dimension today: procedural justice. Procedural justice entails a process used to ascertain outcomes. [Thibaut and Walker \(1975\)](#) and [Bangura \(2020\)](#) were the first to pioneer research on procedural justice. [Skarlicki and Folger \(1997\)](#) identified a main variation regarding organizational justice, emphasizing that distributive justice is the perceived fairness of the extent to which employees get compensation from their organization. Procedural justice is thus the perceived fairness of means employed to ascertain those amounts ([Skarlicki & Folger, 1997](#); [Demott, 2022](#)).

A study by [Tyler \(2003\)](#) found that procedural justice affects

public sector fairness. Such an approach aids policy performance improvement, which in turn results in increased public trust and confidence (V. I. Odiri, 2016; V. Odiri & Akpocha, 2023). Employees resist executing decisions and want to avoid cooperating when they feel a process is unfair (V. Odiri, 2020). Furthermore, only a few extant studies have been done that have shown the interactive effect of procedural justice. Research by Greenberg (1987) showed that subjects perceived high pay as a reasonable reward notwithstanding the procedures used in rewarding employees. On the other hand, subjects accepted low pay as a reasonable reward when a reward system is reasonably used (McFarlin & Sweeney, 1992; Okoye et al., 2020).

Distributive Justice

Organizational justice implies fairness; this is often seen as 'distributive justice.' Distributive justice has its theoretical underpinning in equilibrium theories. It is characterized by fairness linked with the distribution of resources and decision outcomes (Adams, 1965). Most of the studies on distributive justice were obtained from Adams (1965) work, which linked distributive justice to employees' attitudes toward reward systems (Mowday, 1987; Okoye et al., 2020). The 'underpaid' paradigm received more attention than the 'overpaid' paradigm. Research on the latter paradigm has been confined to experiments in the laboratory (McFarlin & Sweeney, 1992; Adams, 1965; Abdulrahman et al., 2020). Vecchio and Gobdel (1984) noted a curvilinear and negative effect of overpayment inequity on employees' attitudes. The reason for the curvilinear and negative impact of overpayment inequity on employees' attitudes could be connected to job and pay satisfaction of the workforce (Vecchio & Gobdel, 1984).

Whistle-Blowing Intentions

The phrase "whistle-blowing" has become the current jingle among public and private employees. Its importance must be balanced. Whistle-blowing uncovers illegal activities and corrupt practices contrary to the public's interests (Uys, 2008). In the words of Sunday (2015), whistle-blower has its root in the phrase "blow the whistle", showing an activity to be illegal. Demott (2022) see it as an act by a person who believes that public interest should override the interests of an organization; hence, they publicly blow the whistle if organizations are linked with corrupt or fraudulent activities.

Demott (2022) extended Nader's definition of whistle-blowing by focusing on specific actions of whistle-blowers. Whistle-blowers connote employees who believe an organi-

zation is engaged in corrupt or unethical practices. Whistle-blowing is a process of ensuring that such unethical or illegal practices are brought before the media, government, or authorities that prosecute fraudulent activities (Near & Miceli, 1986; Miceli, Near, & Dworkin, 2008; Demott, 2022). According to Lewis, Brown, and Moberly (2014), whistle-blowing is a variant of organizational citizenship behavior; it is defined as an activity carried out by employees to benefit an organization (Lewis et al., 2014; Demott, 2022). Employees voluntarily carry it out, even when there is no explicit reward for such behavior (Lewis et al., 2014; Demott, 2022). Dozier and Miceli (1985) observed that whistle-blowing is a demonstration of pro-social behavior, and this pro-social behavior is an act directed at an individual intended to benefit such individual(s) or person(s) (Arthur & Stephan, 1986).

RESEARCH METHODS

The study used a quasi-experimental research design to collect data on whistle-blowing intentions and procedural and distributive justice in six (6) selected local government councils across the three senatorial districts in Delta State, Nigeria. Two hundred and fifty (250) research subjects were used, and the questionnaire was the primary data collection instrument. The questionnaires were designed using strongly agree, agree, disagree, strongly disagree, and undecided scales.

Furthermore, the data obtained was analyzed using a simple regression estimation statistical tool. Simple regression technique is a suitable statistical tool for assessing the individual relationships between dependent and independent variables in a study (G. E. Okoro & Egber, 2019; E. G. Okoro & Egbunike, 2017; E. Okoro & Kigho, 2013; V. Odiri, 2015). The simple regression models are shown below:

$$WB_i = \alpha_0 + \beta_1 PJ_i + \mu_{it}$$

$$WB_i = \alpha_0 + \beta_2 DJ_i + \mu_{it}$$

Where: WB_i = Whistle-Blowing intentions

PJ = Procedural Justice

DJ = Distributive Justice

μ_{it} = Error term

α, β = Regression coefficients

RESULTS

Table 1 shows the respondents' gender distribution of two hundred and fifty (250) employees of six (6) randomly selected LGCs in Delta State that participated in the study. The result revealed that 56.47% of the respondents were males while 43.6% were females; thus, most of the employees in the selected LGC were males. The age distribution

revealed that 12(4.8%) and 98(39.2%) were within the age bracket of 21-30 and 31-40, respectively, while 117(46.8%)

and 14(5.6%) were within the age range of 41-50 and 51-60 respectively. Besides, only 9(3.6%) were within the age bracket of 61 years and above.

TABLE 1. Respondents' demographic characteristics

Rank	Variable	Options	N=250	Percent(%)
1	Gender	Males	141	56.4%
		Females	109	43.6%
		Total	250	100%
2	Age Range	21-30	12	4.8%
		31-40	98	39.2%
		41-50	117	46.8%
		51-60	14	5.6%
		> 61	9	3.6%
		Total	250	100%
3	Qualification	Primary School	7	2.8%
		Secondary School	26	10.4%
		Diploma	31	12.4%
		Degree	135	54.0%
		Postgraduate	51	20.4%
		Total	250	100%
4	Marital Status	Single	34	13.6%
		Married	203	81.2%
		Divorced	4	1.6%
		Widow	7	2.8%
		Widower	2	0.8%
		Total	250	100%
5	Present Position	Senior Staff	215	86.0%
		Junior Staff	35	14.0%
		Total	250	100%

The respondent's educational qualifications showed that 7(2.8%) and 26(10.4%) had primary and secondary school certificates, respectively, while 31(12.4%) and 135(54.0%) had diplomas and First degrees. Besides, 51(20.4%) had postgraduate degrees (MBA and M.Sc.). The result thus implies that most respondents had first and postgraduate degrees, suggesting that they should be knowledgeable

on whistle-blowing and organizational justice. The respondents' marital status showed that 34(13.6%) and 203(81.2%) were single and married respectively while 4(1.6%) and 7(2.8%) were either divorced or widowed. The present position of the respondents revealed that 215(86.0%) and 35(14.0%) were senior and junior staff, respectively.

TABLE 2. Analysis of questions on procedural justice

Question Items	N	Mean	SD
In my organization, I express my views/feelings.	250	3.52	0.96
In my organization, I can influence pay.	250	3.39	0.83
In my organization, procedures are consistently applied.	250	3.35	0.71
In my organization, procedures are unbiased.	250	3.22	0.78
In my organization, procedures are hinged on information	250	3.33	0.81
I can appeal pay and other work outcomes.	250	3.18	0.91
Procedures are upheld ethically and morally	250	3.27	0.92
Grand Mean & Standard Deviation		3.32	0.85

Source: Field survey, 2023.

Table 2 captures the responses on procedural justice among the selected LGC staff in Delta State. The result showed that the seven (7) items on procedural justice scored above a mean of 2.50, indicating that procedural justice items are utilized in arriving at pay and other work-related outcomes among the selected LGC in Delta State. Besides, this result is supported by an aggregate mean of 3.32 and a standard deviation of 0.85. This further suggests procedural justice

determines pay and other work-related outcomes among Delta State LGC staff.

Table 3 captures how distributive justice is utilized among the selected LGC in Delta State. The result showed that the four (4) items scored above the mean of 2.50, suggesting that the items on distributive justice are used in arriving at employees' pay and other work-related outcomes among the selected LGC in Delta State.

TABLE 3. Analysis of questions on distributive justice

S/N	Question Items <i>N</i>	Mean	<i>SD</i>
1	Pay and other work outcomes reflect my effort on the job 250	3.41	0.95
2	Pay and other work outcomes are suitable for completed work 250	3.49	0.88
3	Pay and other work outcomes reflect what I do for 250	3.39	0.87
4	Pay and other work outcomes are well-justified 250	3.33	0.82
Grand Mean & Standard Deviation		3.40	0.88

Source: Field survey, 2023.

Furthermore, the result is supported by an aggregate mean of 3.40 and a standard deviation 0.88. Consequently, to a large extent, distributive justice is utilized to determine pay and other work-related outcomes among the selected LGC in Delta State.

Table 4 shows the regression between Whistle-Blowing Intentions (WBI) and Procedural Justice (PJ). The table found that R^2 is 0.0444, which suggests a 4.44% predictive ability of the independent variable to predict or explain the dependent variable.

TABLE 4. Whistle-Blowing Intentions (WBI) and Procedural Justice (PJ)

Source	SS	df	MS	Number of Observations	=	250
Model 1	58.5035148	1	58.5035148	<i>F</i> (1, 248)	=	11.52
Residual	1259.89641	248	5.08022747	<i>Prob > F</i>	=	0.008
Total	1318.39993	249	5.29477883	<i>R</i> - square	=	0.0444
				Adj R - square	=	0.0405
				Root MSE	=	2.25339

wb	Coef.	<i>Std. Err.</i>	<i>t</i>	<i>p > t </i>	[95% Conf. Interval]
pj	-3.023437	.8909464	-3.39	0.001	-4.778224 -1.268651
_cons	26.01094	3.45981	7.52	0.000	19.19658 32.8253

Source: Field survey, 2023.

The evaluation of the explanatory variables revealed a negative relationship between whistle-blowing intention ($t=7.52$) and procedural justice ($t=-3.39$). This implies that procedural justice negatively influences whistle-blowing intentions. However, the relationship is statistically significant at a 0.05 percent level ($p=0.0008<0.05$).

Table 5 shows the regression result between Whistle-Blowing Intentions (WBI) and Distributive Justice (DJ). The table found that R^2 is 0.0267, which suggests 26.7% of

the predictive ability of the independent variable to predict the dependent variable (Whistle-Blowing Intentions: WBI). Evaluating the coefficients of independent variables revealed a positive relationship between whistle-blowing intention ($t=3.95$) and distributive justice ($t=2.61$). This implies that distributive justice positively influences whistle-blowing intentions. However, the relationship is statistically significant at a 5 percent level ($p=0.0096<0.05$) (see Table 4).

TABLE 5. Whistle-Blowing Intentions (WBI) and Procedural Justice (PJ)

Source	SS	df	MS	Number of Observations	=	250
Model 1	35.228411	1	35.228411	<i>F</i> (1, 248)	=	6.81
Residual	1283.17152	248	5.1740787	<i>Prob > F</i>	=	0.0096
Total	1318.39993	249	5.29477883	<i>R - square</i>	=	0.0267
				Adj R - square	=	0.0228
				Root MSE	=	2.2747

wb	Coef.	Std. Err.	<i>t</i>	<i>p</i> > <i>t</i>	[95% Conf. Interval]
dj	1.443787	.5533159	2.61	0.010	.3539896 2.533585
_cons	8.605917	2.179285	3.95	0.000	4.31365 12.89818

Source: Field survey, 2023.

The result on distributive and procedural justice shows that the items scored above the mean of 2.50, suggesting that items on distributive and procedural justice are used in arriving at employees' pay and other work-related outcomes among the selected LGC in Delta State; a grand mean further supports the result. Thus, to a large extent, distributive and procedural justice is utilized to determine pay and other work-related outcomes among the selected LGCs in Delta State. Also, inferential statistics revealed that Whistle-Blowing Intentions (WBI) are significantly affected by Procedural Justice (PJ), suggesting that there is a link between whistle-blowing intention and procedural justice (see Table 5).

In comparing the findings of our study to existing studies in the literature, we found that our findings agree with the results of Colquitt, Conlon, Wesson, Porter, and Ng (2001) and Cohen-Charash and Spector (2001), who found that whistle-blowing intentions significantly affect procedural justice. Second, the inferential statistics show that whistle-blowing intention significantly affects distributive justice. In comparing this finding to existing studies in the literature, we found that our finding agrees with the results of Seifert, Sweeney, Joireman, and Thornton (2010), who found that whistle-blowing intention significantly affects distributive justice. This result could be attributable to the fact that when people are aware that there is a whistle-

blower or whistle-blowers, justice becomes procedural and distributive in the public sector.

CONCLUSION AND RECOMMENDATIONS

The whistle-blowing of ethical practices by individuals and organizations has attracted considerable attention. Thus, this study used regression analysis involving survey data of 250 employees from LGC in Delta State to identify critical factors encouraging or prohibiting whistle-blowing. Findings indicate that, though whistle-blowing is a rare occurrence, it is probable that it is positively linked to norm-based and work motives, which negatively influences procedural and distributive justice. The conclusion reached in this study is that, to a large extent, whistle-blowing intentions significantly affect procedural and distributive justice. The study recommends that local government council authorities imbibe internal disclosure policies via a code of ethics, honest reporting, the willingness to support whistle-blowers, and establishing consequences for an attempt to silence/punish whistle-blowers via retaliatory actions. This study fills the lacuna in the literature on procedural and distributive justice as significant determinants of whistle-blowing intentions in Nigeria. This study suggests future research on whistle-blowing intentions and procedural and distributive justice in other States of the Nigerian federation.

REFERENCES

- Abdulrahman, M., Yajid, M., Khatibi, A., & Azam, S. (2020). Forensic accounting on fraud detection in the uae banking sector. *European Journal of Management and Marketing Studies*, 5(2), 13-37.
- Adams, J. (1965). Inequity in social exchange. *Advances in Experimental Social Psychology*, 2(1), 267-299.
- Arthur, P., & Stephan, J. (1986). Pro-social organizational behaviours. *A Journal of Academy of management Review*, 18(1), 1-12.
- Bangura, A. (2020). Forensic accounting techniques and fraud prevention in Sierra Leonean deposit money banks. *Asian Journal of Economics, Business and Accounting*, 14(2), 20-50.
- Cohen-Charash, Y., & Spector, P. E. (2001). The role of justice in organizations: A meta-analysis. *Organizational Behavior and Human Decision Processes*, 86(2), 278-321.

- Colquitt, J. A., Conlon, D. E., Wesson, M. J., Porter, C. O., & Ng, K. Y. (2001). Justice at the millennium: A meta-analytic review of 25 years of organizational justice research. *Journal of Applied Psychology, 86*(3), 425. doi:<https://doi.org/10.1037/0021-9010.86.3.425>
- Demott, B. (2022). Whistle-blowers: Implications for corporate governance. *Washington University Law Review, 98*, 1-18.
- Dozier, J., & Miceli. (1985). Potential predictors of whistle-blowing: A pro-social behavior perspective. *Academy of Management Review, 10*, 823-836.
- Egberi, K. A., & Oboreh, J. (2022). Product and service quality and growth of agriculture firms in Nigeria. Implication for the environment management. *Journal of Environmental Management & Tourism, 13*(3), 649-655. doi:[https://doi.org/10.14505/jemt.v13.3\(59\).05](https://doi.org/10.14505/jemt.v13.3(59).05)
- Greenberg, J. (1987). Reactions to procedural injustice in payment distributions: Do the means justify the ends? *Journal of Applied Psychology, 72*(1), 55-61.
- Kaplan, J., S.E & Schultz. (2007). Intentions to report questionable acts: An examination of the influence of anonymous reporting channel, internal audit quality, and setting. *Journal of Business Ethics, 71*(2), 109-124.
- Larmer, R. A. (1992). Whistleblowing and employee loyalty. *Journal of Business Ethics, 11*, 125-128. Retrieved from <https://api.semanticscholar.org/CorpusID:145249571>
- Lewis, D., Brown, A. J., & Moberly, R. (2014). Whistleblowing, its importance and the state of the research. In *International handbook on whistleblowing research*. Cheltenham, UK: Edward Elgar Publishing.
- McFarlin, D., & Sweeney, P. (1992). Distributive and procedural justice as predictors of satisfaction with personal and organizational outcomes. *The Academy of Management Journal, 35*(3), 626-637.
- Miceli, M., Near, J., & Dworkin, T. (2008). *Whistle-blowing in organizations*. New York, NY: Routledge.
- Moorman, R. H. (1991). Relationship between organizational justice and organizational citizenship behaviors: Do fairness perceptions influence employee citizenship? *Journal of Applied Psychology, 76*(6), 845. doi:<https://doi.org/10.1037/0021-9010.76.6.845>
- Mowday, R. (1987). Equity theory predictions of behaviour in organizations. In *Motivation and work behavior, New York, NY: McGraw-Hill*.
- Near, J., & Miceli, M. (1986). Retaliation against whistle-blowers: Predictors effects. *The Journal of Applied Psychology, 71*, 137-145.
- Odiri, V. (2015). Effect of inventory management techniques on sales effectiveness in Nigerian breweries Plc., Lagos. Ilorin. *Journal of Management Sciences, 2*(2), 73-80.
- Odiri, V. (2020). Information communication technology and organizational performance: Experience from Nigerian manufacturing subsector. *Journal of Social and Management Sciences, 15*(1), 92-98.
- Odiri, V., & Akpocha, N. (2023). Human resource practices and employees performance in Nigerian public universities. *International Journal for Research Trends and Innovation, 8*(7), 227-236.
- Odiri, V. I. (2016). Participative leadership and organizational performance: Empirical analysis of quoted oil firms on the Nigerian stock exchange. *Journal of Academic Research in Economics (JARE), 8*(2), 287-293.
- Okoro, E., & Kigho, E. (2013). Why poverty? The effect on standard of living, health and education in Nigeria: A review of conceptual issues. *Journal Research in Peace, Gender and Development, 3*(2), 18-23.
- Okoro, E. G., & Egbunike, P. (2017). Impact assessment of foreign direct investment, oil revenue on economic prosperity in Nigeria. *Journal of Academic Research in Economics, 9*(2), 130.
- Okoro, G. E., & Egberi, A. K. (2019). Peace accounting and its implication on economic growth: An autoregressive conditional heteroskedasticity approach. *Journal of Advanced Research in Management, 10*(2 (20)), 70-74.
- Okoye, E., Nwoye, U., Akuchi, B., & Onyema, A. (2020). Effect of forensic investigation techniques in detecting occupational fraud in the public sector: A study of ministry of finance, Anambra State. *International Journal of Innovative Finance and Economics Research, 8*(1), 117-124.
- Rashid, A., Jehan, Z., & Kanval, N. (2023). External shocks, stock market volatility, and macroeconomic performance: An empirical evidence from Pakistan. *Journal of Economic Cooperation & Development, 44*(2), 1-26.
- Seifert, D. L., Sweeney, J. T., Joireman, J., & Thornton, J. M. (2010). The influence of organizational justice on accountant whistleblowing. *Accounting, Organizations and Society, 35*(7), 707-717.

- Skarlicki, D. P., & Folger, R. (1997). Retaliation in the workplace: The roles of distributive, procedural, and interactional justice. *Journal of applied Psychology, 82*(3), 434. doi:<https://doi.org/10.1037//0021-9010.82.3.434>
- Sunday, F. (2015). Effects of whistle-blowing practices on organizational performance in the Nigerian public sector: empirical facts from selected local government in Lagos & Ogun State. *Journal of Marketing and Management, 6*(1), 41-61.
- Thibaut, J., & Walker, L. (1975). *Procedural justice: A psychological analysis*. Hillsdale, NJ: Lawrence Erlbaum.
- Transparency International. (2015). *Corruption perceptions index overview*. Retrieved from <https://shorturl.at/EGS26>
- Trevino, L. K., & Weaver, G. R. (2001). Organizational justice and ethics program "follow-through": Influences on employees' harmful and helpful behavior. *Business Ethics Quarterly, 11*(4), 651-671. doi:<https://doi.org/10.2307/3857765>
- Tyler, R. (2003). Procedural justice, legitimacy, and the effective rule of law. *Crime and Justice, 30*, 283-357.
- Uys, T. (2008). Rational loyalty and whistle-blowing: The South African context. *Current Sociology, 56*, 904-921. Retrieved from <https://doi.org/10.1177/0011392108095345>
- Vecchio, R. P., & Gobel, B. C. (1984). The vertical dyad linkage model of leadership: Problems and prospects. *Organizational Behavior and Human Performance, 34*(1), 5-20. doi:[https://doi.org/10.1016/0030-5073\(84\)90035-7](https://doi.org/10.1016/0030-5073(84)90035-7)