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AN INVESTIGATION INTO THE IMPACT THE NEW “PROTECTED
DISCLOSURES ACT 2014” WILL HAVE ON INDIVIDUALS WORKING
IN “BIG FOUR” FIRMS IN IRELAND INCLINATION TOWARDS
WHISTLE BLOWING OR MAKING PROTECTED DISCLOSURES UPON
UNCOVERING A MISDEMEANOUR IN THE WORKPLACE.

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Title

An investigation into the impact the new “Protected Disclosures Act 2014” will have on individual’s working in Big Four Firms in Ireland inclination towards Whistle Blowing or making Protected Disclosures upon uncovering a misdemeanour in the workplace.

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Abstract

It can be said that the financial industry is notoriously opaque due to the complex financial products and services that organisations provide, (Acharya et al, 2009; Claessens et al, 2010). This fact often makes it very difficult for outsiders to be able to identify or even become aware of issues or misdemeanours within companies. With this in mind, recently, scholars have realised the importance of whistle blowers in corporate governance. Prior to being announced to the public via the media, every corporate scandal has had some insiders aware of something in their respective company being amiss. Whistle blowers have earlier and better information about the most heinous type of corporate fraud as they are usually insiders, (Rapp, et al, 2010).

This investigation aims to uncover if the introduction of the “Protected Disclosures Act 2014” will encourage employees working in the professional services sector, specifically in Management and Accountancy companies based in Ireland to come forward and “blow the whistle” if they are aware of a corporate misdemeanour within their organisation, or will it affect their decision making process at all? We will look at those already working in management and accounting consulting firms specifically those working in “big four” organisations (KMPG, PWC, EY, Deloitte). The investigation will take place by means of qualitative interview with members of various organisations. The interview locations will have to differ in order to suit the participant and their work schedule. This investigation will take place over a six week period from June to mid-July. This topic of investigation was chosen due to the investigator having a predisposed interest in the Protected Disclosures Act 2014, and it was desired to uncover how the act would potentially influence or encourage potential whistle blowers to come forward and make a disclosure.

Through investigation it has been found that the Protected Disclosures Act does have an effect on the individual’s inclination towards whistle blowing. But for the most part it is ever so slightly. Through the use of qualitative research via the interview of 15 workers in Big Four firms it was found that The Protected Disclosures Act 2014 does not increase workers inclination to the point whereby they would one hundred per cent make a disclosure. It can be said that respondents can be divided into three groups. The first; individuals who were totally unreceptive to the Act and showed a total attitude of apathy towards the entire Act, this group did not feel any inclination towards making a disclosure whatsoever. The second; those who did recognise the Act was a positive thing, but also were of the belief that it did not go far enough in protecting them, this combined with their insecurity of position meant that they too were only slightly more inclined to make a disclosure, this group did not believe that they would make a disclosure in the given situation. Finally, the group who were most receptive were also the smallest. This group wanted more information on the Act, they wanted to know exactly how it worked, and who it effected. This group became much more inclined towards making a disclosure. It should be noted though that although they were much more inclined, not one member of this groupsaid that they would definitely make a disclosure, only that they were more inclined to do so.

Declaration

I hereby do declare that the work being submitted for examination is wholly my own work and that all materials consulted and ideas garnered in the process of researching the dissertation have been properly and accurately acknowledged.

Acknowledgements

It is with great pleasure that I submit this work, and with many thanks to the staff within The National College of Ireland especially Dr TJ McCabe for his constant guidance, also to those who participated in the research; for their patience and honesty as this would not have been achievable without them.

Dedication

For Chloe & Harvey

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Context

Corporate wrongdoing continues to take a prominent place in business headlines in Ireland, with this, employees are faced with the decision whether or not to come forward and whistle blow if they identify a misdemeanour in the work place.

In contemporary times it can be said that there is the general feeling that there is some element of wrongdoing present in organisations globally, (Gundlach et. al, 2008). Some organisations that have been accused of wrongdoings in the past include Enron, Worldcom, Global Crossing, Tyco (Miceli et. al, 2008), the Church, (Cedrone, 2004) and the World Bank, (Van De Walle, 2010) to name a few. Although some international agencies exist whose role is to oversee and regulate these organisations, this is a near impossible task and they do not have the power to entirely stop corruption, (Tillman, 2009). Because of this there is the need for do-gooders within these organisations to come forward when something is not right and speak out against wrong doing, these people are known as whistle blowers. This investigation seeks to uncover if the new Protected Disclosures Act 2014 will encourage more people within management and accounting organisations to come forward and become whistle blowers if they become aware of a wrongdoing within the organisation that they work in. We aim to see if the Act will in itself become a piece of legislation that may have the effect that it actually reduces the feeling that in every organisation there is some sort of corruption, as there will be stronger whistleblowing inclinations due to confidence in the protections provided by the act. Along with this we also seek to understand some of the other issues that exist regarding this subject such as other influencing factors.

Other Influencing Factors

It is with regard to “other influencing factors”, that we move on to look at the Theory of Reasoned Action (TRA), this theory proposes that a person’s

behavioural intentions will predict a voluntary behaviour, and that intentions can be predicted by subjective norms and one's own attitude towards the behaviour in question, in this case, whistle blowing, (Davis, et. al, 1989; Fishbein et. al, 1975). It can be said that the stronger a person's intention is to engage in behaviour, the more likely they are to actually perform it, (Sheppard, et. al, 1998). With this information in mind, we can come to the conclusion that the intention to engage in a behaviour, such as whistle blowing can be predicted by the workers attitude towards it, attitude in this case being a culmination of their knowledge and beliefs about the consequences of their actions weighted against the importance of blowing the whistle. The Protected Disclosures Act 2014 will have a direct impact on the workers beliefs about the consequences of their actions. It is predicted that subjective norms, which are the individuals own interpretation of the beliefs of others regarding the behaviour in question (in this case whistle blowing), (Cialdini et. al, 1998). These norms are by themselves able to influence behaviour because they predict the behaviour that is expected of us by those who share in our social world, (Cialdini, 2001; Cialdini et. al, 1998, pp157). It is predicted that the theory of TRA in how it states that the decision maker is more likely to engage in a behaviour if important individuals within the organisation support the behaviour (perhaps in the form of a best practice model), will have a large influence on the decision making process of workers in management and accounting organisations. It has been stated by Mesmer-Magnus and Viswesvaran (2005), that the relationship between whistle blowing intention and actually reporting behaviour may be governed strongly by subjective norms. This study along with its main goal, seeks also to uncover if in fact this statement is true by allowing workers to reveal what in their own opinion has an additional influence on their willingness to whistle blow.

Protected Disclosure: Explanation

In order to move forward we must first understand what exactly a "Protected Disclosure" is according to the Protected Disclosures Act 2014. In the Protected Disclosures Act itself, it describes a Protected Disclosure as being; "For the purpose of this Act "Protected Disclosure" means, a disclosure of relevant information (whether before or after the date of passing of this act), made by a

worker in the manner specified in section 6,7,8,9 or 10”, (Protected Disclosures Act, 2014, pp8). A Protected Disclosure is a disclosure made by a worker, in the manner specified in the Protected Disclosures Act, of information which, in the reasonable belief of the worker, tends to show one or more relevant wrongdoings and came to the attention of the worker through the workers employment, (Byrne Wallace, 2014). An exhaustive list of eight relevant wrongdoings are as follows; Commission of an offence, Miscarriage of justice, Non-Compliance with legal obligation, Health & safety threat, Misuse of public monies; mismanagement by public official, Damage to the environment, Concealment or destruction of information relating to any of the forgoing, (A&L Goodbody, 2014).

Whistle Blowing: “A Hot Topic”

It can be said that recently the subject of Whistle Blowing has become somewhat of a “hot topic”. On an international scale the most prevalent example of whistle blowing can be found in the case of Edward Snowden’s 2013 revelations about the surveillance carried out by the NSA. This case dominated world media at the time; some of the things revealed by Snowden were that all phones records in the US were collected by the NSA, a software called PRISM allowed the NSA to request users data from tech companies such as Google, Microsoft and Apple, who then by law have to supply the desired information. Also revealed was that the NSA spies on numerous world leaders and foreign governments for example the German Chancellor Angela Merkel. Snowden’s decision to reveal this wealth of information also had an extremely detrimental impact of his own life. He has subsequently had his passport cancelled by the US government and has been forced to flee to Russia for protection, (Scheurman. 2014). A popular example of Whistle Blowing in a corporate setting is that of the Enron scandal. In this case the Whistle Blower was Sherron Watkins, the then Vice President of corporate development. In 2001 upon discovering an extensive series of false companies and book keeping tricks used to hide company losses and inflate Enron stock process artificially, she wrote a letter to Kenneth Lay, who at the time was the chairman of the board of directors of Enron, in this letter she outlined all of the immoral and illegal financial management practices that Enron was involved in, (House et. al, 2004). This along with Watkins testifying in front of the US House

of Representatives in 2002 led to the downfall of Enron and revealed the corporate criminal behaviour that they were involved in. Finally an example of corporate whistle blowing in an Irish context is that of a Mr John Bagge an employee in Vodafone Ireland in 2011. This example is also useful as it highlights the need at the time for some sort of whistle blower protection policy. Bagge, a compliance officer in Vodafone at the time uncovered a major fraud being carried out by a senior employee and upon discovery he made a disclosure. This incident of whistle blowing resulted in Bagge being subject to four years of victimisation at the hands of co-workers and senior members of staff. Eventually he reported sick due to work related stress in May of 2011, and also provided a doctor's note recommending he take at least three weeks off work. In June Vodafone issues Bagge a letter ordering him to return to work for which there was no response from Bagge. Following this Vodafone began proceedings to dismiss Mr Bagge. After being brought to the attention of the rights commissioner by Impact Trade Union it was decided that Bagge had been unfairly dismissed, and should be reinstated from the date of his dismissal in the position that he had previously held, (Rogers, 2012). If the Protected Disclosures Act had been in place at this time there would have been a high chance that Bagge's disclosure would have been far less publicised as one of the main priorities of the Act is that a whistle blowers identity is hidden.

“Big Four Organisations” Snapshot

For the purpose of this investigation we will be looking at employees within the “Big Four” consulting and auditing firms. In Ireland, the “Big Four” consist of , PWC (PriceWaterhouseCoopers), EY (Ernest & Young), Deloitte and KPMG (Klynveld Peat Main Goerdeler). All of these firms provide similar functions and are in competition with one another, these functions are; management and accounting services such as external auditing, taxation services, management and business consultancy and risk control. There are a massive amount of workers employed by each organisation in Ireland. In PWC there is over 2000 workers, in KPMG over 2400, EY has just over 1600, and finally Deloitte with over 2000 workers.

Whistle Blowing: Explanation

It is also necessary to have an understanding of the term “Whistle Blowing”. Whistle blowing can be understood as an act of a man or woman who, believing that the public interest overrides the interest of the organisation he/she serves, blows the whistle that the organisation is involved in corrupt, illegal or harmful activities, (Nadar, et. al, 1972). This is a broad definition, but it can be said that there is no agreed definition for whistle blowing and that the term itself has made its way into the vernacular of the business world and describes a person exposing wrongdoing, (Jubb, 1999; Perry, 1998). Jubb (1999, pp78), describes whistle blowing as “Whistleblowing is a deliberate non-obligatory act of disclosure, which gets on to 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”. It is interesting though to note the differences between Jubb (1999), Near and Miceli (1985 pp4) who’s definition is the better known and more widely accepted of the two. They describe whistle blowing as being “the disclosure by organizational members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organisations that may be able to effect action”, (Near et. al, 1985, pp4). Unlike Jubb (1999), Near and Miceli (1985) don’t actually preclude towards reporting internally, as well as this Near and Miceli (1985) do not emphasise the seriousness of the potential wrongdoing, but they do hint towards it.

Subject Choice: Reasoning

This subject was chosen for investigation for a number of reasons. It can be said that the issue of whistle blowing in the work place is one that is very prevalent in contemporary Ireland and on a global level, and so because of this, the issue is worth investigation. Some examples of whistle blowing scandals that the reader may recall is that of the Garda Penalty Points Scandal, and the extremely poor treatment of Gardaí John Wilson and Maurice McCabe, as well as the poor treatment of the case itself. Another, perhaps more well-known globally example of whistle blowing is that of the Olympus Accounting Scandal, whereby then newly appointed Chairman and Chief Executive Michael Woodford noticed

suspicious transactions that eventually led to the uncovering of 1.7 billion dollars in hidden losses. Woodford, like the two Irish Gardaí , was also treated in a terrible manner by the company he had dedicated his entire working life to, as then Chairman Tsuyoshi Kikukawa and other board members voted to dismiss him from the company and even told him to leave Japan. These are just two contemporary examples of where the Protected Disclosures Act could have been extremely helpful in protecting those who were ultimately doing the right thing.

The above are examples that highlight the need for the Protected Disclosures Act 2014, and also that it may prevent such incidents to happen again in the work environment going forward, and so it is worth study and investigation to see how it may impact the work environment and those within it.

Furthermore the chosen subject should be investigated to uncover the human aspect and interactions that it may have. It will be a good indication towards the success of the Act if after workers have been interviewed it is found that they are now in fact more inclined towards making a disclosure than they were prior to its introduction. This would be very worthwhile information to investigate. As well as this it should be known how protected people feel by the new act, and if their respective level feelings of safety in making a disclosure would make them more inclined to do so. The level of awareness of the Protected Disclosures Act is also something that is worthwhile uncovering, as the Act is totally useless if no one knows about it or what it is designed to do. Finally it may be profitable to uncover any other influencing factors that may affect a workers decision making process when faced with the possibility of making a protected disclosure, these issues could be then be addressed further so as to improve people's confidence in making a disclosure.

Exclusions

Sector

It must be said that there are a number of exclusions that should be mentioned and taken into account when reading this study. Primarily, this study examines the impact the New Protected Disclosures Act will have on the amount of disclosures made in management and accounting firms in Ireland. It is important to remember that this study does not reflect how the act will impact, for example on those working in the public sector, or another part of the private sector, it is representative purely of the opinions of those working in management and accounting firms in Ireland.

Geography

What also should be noted is that this study is limited in geographical scope. As the researcher is based in Dublin City, that is where the respondents will also come from. Although most management and accounting firms that set up within Ireland do so in Dublin, it is still important none the less to remember that this study does not represent any opinions of those working in management and accounting firms outside Dublin, or in offices of firms that have locations within and outside Dublin.

Time

It should also be noted that there were time constraints upon this investigation, which results in the study having a limited scope of society during that period. To expand on this point, if the study had broader time constraints, and was more longitudinal in its fashion, results may show differences in opinions as new stories regarding the Act appear in media, for example, and help shape or change opinions of those working in management and/or accounting firms in Ireland.

Research Design

Finally the choice of research design may also be a limiting factor, as other methods may bring up slightly different results. As for this project the method of a

focus group has been chosen as it was decided it was the most appropriate method for this specific investigation, it still stands that other methods could bring different and new information to the table that this study may not.

Literature Review

Introduction & Aims

The decision to whistle blow is a difficult one, and is influenced by many different organizational, situational and personal variables, (Miceli and Near, 1998; Near and Miceli, 1985; Tsui, 1996; King, 1999). Although a universally acceptable definition for Whistle Blowing has not been agreed upon, it can be said that it has been generally accepted that whistle blowing serves an important purpose in the corporate world in how it helps combat corporate malfeasance, (Jubb, 1999; Vinten, 2003; Markopolos, 2010). This research will examine the effects that the new Protected Disclosures Act 2014 will have on some of these variables, and also, how it will influence workers in management and accounting firms in Ireland decision making process. We will also look at employees' knowledge of the Protected Disclosures Act, and of any sort of code of practice that exists in their respective work place. Finally we aim to uncover any other types of influencing factors that may exist and in the opinion of the participant have an influence on ones decision to whistle blow. This study aims to make a positive contribution in researching how a variable in the form of the Protected Disclosures Act 2014 may influence the decision of a worker in an accounting of management organisation to whistle blow. Although there has been some research done on whistle blowing by professionals including auditors, (Schultz et. al, 1993; Kaplan, 1995; Schultz et. al, 2007), there have been few that have examined how a variable influences the inclination of those working in management and accounting firms to report a wrongdoing.

Whistle Blowing – An Irish Case

Perhaps the most well-known case of whistle blowing in contemporary Ireland is that of the Gardaí penalty points scandal. Although it is not related to the corporate world of management and accounting firms, it is still relevant as it made clear that there was some sort of legislation required to protect those who make disclosures. In this case two Gardai, Gardai John Wilson and Maurice McCabe reported the termination of penalty points for no apparent reason. A report was

compiled and sent to then minister for justice Alan Shatter in 2012. For their efforts to do the right thing, the two men were publicly rebuked, by Alan Shatter himself in the Dail alleging that the two men did not cooperate with investigations into their allegations, and also by Garda commissioner Martin Callinan, when he appeared before the public accounts committee and stated that, “quite clearly here we have two people out of a force of over 13,000 people that are making extraordinary serious allegations, there isn’t a whisper elsewhere from any other members of the Garda about this corruption, this malpractice and all of those things that are levelled against their fellow officers. Frankly I think it is quite disgusting, on a personal level it is quite disgusting”, (Hilliard, 2016). From this example we can see how two whistle blowers were totally and unforgivably mistreated for doing the right thing, the Protected Disclosures Act seeks to protect such individuals, and this investigation aims to uncover whether or not the act will encourage disclosures in management and accounting firms in Ireland.

Legislation on Whistle Blowing Abroad - UK

It is also interesting to look at some other examples of whistle blowing policy that can be found in other countries, for example the United Kingdom. The Public Disclosures Act (PIDA) 1998, which is part of the employment rights act 1996 is one designed to protect whistle blowers, (Cable et al, 2014). It has no qualifying periods or age restrictions and applies to every employee in the UK, contractors, trainees, agency staff , homeworkers, police officers and every profession in the NHS are covered. Other acts that exist in Britain that apply to this area are The Civil Service Code, The Data Protection Act 1998, and the UK Bribery Act 2010, (LUI, 2014).

Legislation on Whistle Blowing Abroad - US

In the United States there exists The Dodd-Frank Wall Street Reform and Consumer Protection Act. This act provides protections to whistle blowers, it provides that commission will actually pay awards to those who report misdemeanours that lead to a successful enforcement action that yields monetary sanctions over one million dollars. The Act also prohibits the retaliation of employers against employees who have made a disclosure, by providing them

with a private cause of action in the circumstance that they are discharged or discriminated against by their employers, (US Securities and Exchange Commission, 2011). Another US Act aimed at protecting whistle blowers is the Sarbanes-Oxley (SOX Act) Act 2002. This act is designed to give significant protections to corporate whistle blowers. But unlike most whistle blower protection law, the SOX act protections aren't limited to providing legal remedy for wrongfully charged employees following the penalisation has already occurred. This act includes four other provisions that re directly relevant for whistle blower protection, (Kohn, 2002). It should be noted that this act receives a lot of criticism for being a redundant act that for those working in corporate America imposes additional and unnecessary compliance costs, (Garneau et. al, 2009). Finally the Whistle Blower Protection Act 1989 is an American law that aims to protect federal whistle blowers who work for the government and report agency misconduct, (Pope et. al, 2013).

Legislation in Ireland related to Whistle Blowing pre 2014

Moving onwards the reader should be aware that there did exist protections to whistle blowers in some cases and incidents, just not to the wide extent that now is a reality. Under The Health, Safety and Welfare at Work Act 2005, section 27 provides that if an employee's reports health and safety breaches and the employer retaliates this constitutes penalisation and there are protections available. Furthermore the Employment Equality Act 1998-2015, under section 74, says that if an employee reports any sort of discriminatory treatment, this will be deemed as adverse treatment and protections are available. Finally, and the most relevant to this investigation, is the Central Bank and Supervision Act 2013. This Act provides protections for those who work within the financial services sector and report irregularities they uncover within it, (Murray, 2016).

The Protected Disclosures Act 2014

For the purpose of this investigation it is necessary to be aware of the Act itself and what the Protected Disclosures Act really entails. The Act, which was introduced on the 15th of July 2014 aims to provide workers with a clear statutory framework, through which, in the case that they wish to raise a concern regarding

a potential wrongdoing, they can do so in the knowledge that they can avail of significant protections if they find they are penalised by their employer, or are victim to any sort of detriment following them making a report. The act has used international best practice guidelines on whistle blower protection made by G20 and the OECD, as well as the UN and the Council of Europe to create its own framework, (PER.GOV, 2014). The act provides for a stepped disclosure regime, that is there are different levels on can make a disclosure on, depending on the circumstances, with internal disclosure being the most favourable. The channels mentioned are as follows; Disclosure to employer, to a prescribed person, to a minister or disclosure to a legal advisor. For those who do decide to whistle blow there have been the following protections made available to them; Protection for dismissal, if an employee is dismissed they can claim up to five years remuneration under the Unfair Dismissals Act, 1977. They can also apply to the circuit court for relief, pending the determination of a settlement they may be reengaged. The whistle blower is protected from penalisation; if they find that they have been penalised they can bring the issue to the rights commissioner, and if successful in their claim can receive five years remuneration. The whistle blower is immune to civil liability, that is to say no civil proceedings can be taken against them. Tortious Liability for victimisation means that if a whistle blower suffers detriment at the hands of another having made a disclosure they can take this person to court. The identity of the whistle blower is also protected, the act prohibits the revealing of the whistle blowers identity, but this is subject to certain exceptions. Finally, the presumption that the disclosure is in fact a protected disclosure is another protection afforded to the whistle blower unless later it can be proven otherwise, (Glynn et al, 2014).

Protected Disclosures Act 2014 – Best Practice

Moving onwards we will now look at what exactly a Best Practice approach is, and then what sort of approach has been recommended for the Protected Disclosures Act 2014 for use in the public and private sectors. A Best Practice approach is one based on the assumption that there is a set of best HRM practices that are universal in the sense that they are best in any situation and adopting them will lead to superior organisational performance, (Armstrong, 2009). An

assumption that is often made by bodies such as Chartered Accountants Ireland or The International Auditing and Assurance Board regarding regulations is that firms will have in place a reliable system in place to report wrongdoings, this in itself is imperative in motivating workers to whistle blow, but may not always be the case, (Near and Miceli, 1995). The Protected Disclosures Act, has been had a best practice approach issued on its behalf by Gerald Nash, The Minister of the State at the Department for Jobs, Enterprise and Innovation, which was released on the 28th of October 2015. The aim of the approach is to give employers and employees a guideline as to how to negotiate every aspect of the whistle blowing process, and also to give individuals confidence in the entire procedure.

It can be said it is mandatory for public bodies to have a policy in place and it is recommended for private bodies. This allows people to make a protected disclosure and also underpin a culture that encourages workers to speak out. The policy should, according to Nash (2015), be developed following an agreement with all stakeholders in the organisation. The best practice procedure that was outlined for the Protected Disclosures Act 2014, should contain the following elements; primarily, an overview should be supplied, creating an environment whereby employees will feel comfortable reporting a misdemeanour and also giving the impression that this is an organisation that will not tolerate the penalisation of whistle blowers. It should give scope, making clear to whom exactly the act and its protections apply to, for example, employees, agency workers, contractors etc. The best practice policy should outline the types of concerns that should be raised under the act, for example financial irregularities or criminal activities. As well as this concerns that are not deemed a Protected Disclosure should also be outlined, matters for which procedures already exist, for example grievance procedures in regards to workers contracts of employment. The policy should outline how exactly one should raise a disclosure, the various channels of disclosure available should be known, for example a designated individual, a HR head, the employer, and also how should it be reported, orally or written. The response to the protected disclosure is important, and this is also mentioned by Nash (2015), as to how best to go about this; further discussion may be required, or more questioning following the initial report, also a decision must be made whether it is in fact a Protected Disclosure rather than a grievance

procedure. To instil confidence, communication and feedback are crucial to the employee, they must be aware that their complaint is being taken seriously. Something that is massively important to the worker, is that they can remain anonymous, this should be made clear by the employer, that they will do their utmost to ensure this, but it is also true that in some cases this may not be possible. Finally individuals must actually be aware of all of this information, the act is totally useless if workers are oblivious to its existence and the protections that it provides, being protection from dismissal and protection from penalisation, (Nash, 2015).

Investigation into Best Practice & Whistle Blowing

By giving workers confidence to come forward and make a disclosure through the publishing of a best practice policy, an organisation would hope that workers would be more inclined to whistle blow if needs be. In a study conducted by Brennan and Kelly (2007), 240 final year students in the institute of chartered accountants were interviewed, (students were completing FAE's, and so were working in accounting firms already). The students were questioned on their willingness to challenge an audit partners inappropriate response to concerns raised during an audit, as well as this, they were also asked about the influence of legal protection on the likelihood towards whistle blowing, this is of relevance to our own investigation as it looks at how legislation influences decision making, as does this one. Although this study was published prior to the Protected Disclosures Act 2014, it is still relevant as it gives insight into how legislation influences decision making, and also into the level of awareness that was held by individuals working in an accounting organisation.

To begin, workers were questioned about their awareness of their own statutory duties to report issues under legislation, to which 76% responded that they were aware of these duties, but upon further questioning, most declined to elaborate, which would make one begin to question the actual quality of their knowledge. Following this, participants were questioned regarding their awareness of legislation that might exist to protect them (as we have discussed above, there was legislation that did exist prior to the Protected Disclosures Act 2014, for example one could report discriminatory treatment and afford from protections under the

Employment Equality Act 1998-2015, section 74), (Brennan et. al, 2007). It was found upon this investigation that 52% were unaware of legislation that existed to protect them, and 48% claimed to be aware. Of this group 38% indicated confidence that legislation would protect them if needs be, and 33% were of the opinion that the level of protection provided was inadequate. Finally, when asked about whether workers would pursue a claim in the incidence of a serious wrongdoing in the absence of legislative protection, only 27% said they would follow it up until it were fully corrected, (Brennan et. al, 2007). It is interesting to note that such a high number of workers were unaware of protective legislation; the proposed study will build on this by investigating if there has been a raise in awareness since the Protected Disclosures Act has been introduced along with its best practice policy having been released. As well as this it will be interesting to see how peoples level of confidence may have increased or not on foot of the new act, and their level of awareness regarding it.

Additional Influences on Whistle Blowing

As part of the proposed research, another aim is to uncover any additional influences over ones intentions to whistle blow apart from the legislation that is the Protected Disclosures Act 2014. Above we have examined the impact that legislation has on whistle blowing, but there may be other factors which also effect whistle blowing disclosures, some of which we will find in the reviewed literature to follow. Verschoor (2003) states that in the Economists Intelligence Units interviewed of senior executives globally in 2003, 51% admitted that hostility towards whistle blowers was one of the main issues that they believed reduced the amount of disclosures made. In saying this, it can be said that those who might have seen something awry and considered blowing the whistle would not do so, for fear they would be treated as they have been others treated, in a hostile manner. Building on this point, evidence shows that if one does decide to whistle blow, they run the risk of a number of negative outcomes befalling them, for example, gaining a negative reputation or loss of job, (Attree, 2007; Ohnishi et. al, 2008; Mesmer et. al, 2005). One that the investigator predicts will be a massive deterrent for those interviewed in this investigation is the prospect of damage to ones reputation. The idea of retaliation by co-workers or superiors for

whistle blowing is another idea that may deter potential whistle blowers, retaliation encompasses a number of negative realities a whistle blower may have to face, such as, selective downsizing, negative job evaluations or formal punishments, (Near et. al, 1986; Bacucus et. al, 1994; Lubalin et. al, 1999). Although workers who find they are penalised as a result of making a disclosure are protected under the act, the thought of penalisation in the first place may be enough to deter them from coming forward in the first place. In a study conducted by Alleyne (et. al, 2013) whereby 236 accountants were questioned regarding factors that influenced their decision to whistle blow it was found that although the notion of Whistle Blowing did not create a negative image, it was still unlikely that they would blow the whistle. High personal costs such as victimisation, pre-existing relationship with the wrongdoer or the possible negative effect it could have on the company's image were all sighted as reasons as to not blow the whistle. It was also found that there were also reasons workers felt would increase the possibility of making a disclosures; job satisfaction, the seriousness of the actual incident, anonymity and the need to correct the wrongdoing before damage was done to the company were al sighted as reasons as to whistle blow. The proposed research will build on these studies by examining what influencing factors exist for those working in management consultancy firms as well as accounting firms.

Cases of Whistle Blowing in Modern Organisations – PWC (Big 4 Firm)

As we are examining the subject of whistle blowing in management and accounting firms in Ireland, we should also be aware of cases of whistle blowing that have occurred in management and accounting firms internationally. Antoine Deltour an auditor in the financial services PriceWaterhouseCoopers (PWC), in Luxembourg blew the whistle on 340 of the organisations corporate clients who were benefitting from “cosy tax deals”, by transferring profits to Luxembourg to avail of tax as little as 1%. Although this in practice is not “illegal”, Deltours lawyers argued that it does defraud other European countries out of potential tax revenue, (Economist, 2016). Deltour faced a potential 10 year prison sentence if convicted as well as a large fine. Those demanding this sentencing were Luxembourg's lawyers and moneymen arguing that he should be sentenced as he

had plainly stolen data to reveal legal tax arrangements. Upon sentencing Deltour was found guilty of theft and violating Luxembourg's professional secrecy laws and was given a suspended sentence and a 1500 euro fine, (Guardian, 2016).

PWC were also found to be at fault in 2010 when an Email thread containing the names and photos of a number of female employees was circulated by male employees as a joke that went viral. In this case there were a series of emails that were circulated originally from within PWC, then sent to workers in other financial institutions within Dublin, and then the thread eventually spread as far as Canada and India, (Keena, 2010).

Cases of Whistle Blowing in Modern Organisations – HSBC (Bank)

Another international example of whistle blowing within an organisation is that of the HSBC scandal, HSBC is a large banking and financial services group, so in the respect of it being involved in financial services it is relevant to this investigation. In this case a HSBC employee by the name of Everett Stern, who worked as a compliance officer monitoring transactions in the middle east, in HSBC in Delaware uncovered suspicious transactions related to terrorist groups Hamas and Hezbollah that operate in this region, (Smith et. al, 2015). Stern made supervisors aware of the transactions but no further action was taken, so Stern went to external bodies to whistle blow and made contact with the CIA, FBI, SEC and the media. Stern left HSBC in 2011, and following an investigation in July 2012 HSBC were found guilty to have exposed the US financial system to money laundering, drug trafficking and terrorist financing risks, they were ordered to pay a fine of 1.9 billion US dollars, (Halasa, 2014). It should also be mentioned that although whistle blowing does reveal wrongdoings that occur in organisations, not all have been revealed through whistle blowing and we will now examine some of the cases of misdemeanours that large organisations have been involved in.

Misdemeanour in a Big Four Firm – KMPG

In August 2005 KMPG in the US were found to have been involved in offshore tax shelter fraud whereby they would create phoney losses for investors so they could reduce taxes. This fraud was revealed and pursued by the US department of Justice. KMPG admitted to the fraud, and agreed to pay \$456 million in penalties.

This case was dropped by the US department of justice upon agreement that KPMG would cooperate with prosecutors and not get involved in tax shelters again, (Gleckman, 2005).

In 2012 KPMG Canada were found to have created an offshore tax “sham” designed to evade tax, especially designed for those wealthy Canadians worth over \$10 million Canadian. In the case of one Canadian family who took advantage of the KPMG product, nearly no tax was paid over a period of eight years, over \$26 million had been moved to an offshore account on The Isle of Man, although the product was not strictly illegal, it was highly immoral, (Cashore et. al, 2015).

Misdemeanour in a Big Four Firm - Deloitte

Deloitte has recently been under scrutiny for its involvement in the Serco scandal. In this case, Serco, a company that supply electronic tags for criminals to the British government were found to have been overcharging their client, in one example of this overcharging they had billed the UK government for tags that were for criminals already in prison (so therefor needless), or prisoners who were dead. The SFO (Serious Fraud Office) uncovered the misdemeanour after a two year investigation from January 1st 2011 until December 31st 2012. Serco agreed to repay the British government £68.5 Million back. The reason Deloitte is under scrutiny is because for the time that Serco were carrying out this fraudulent activity, Deloitte were overseeing their accounts, and no queries were ever raised, (Bury, 2016). There has now been another investigation launched, this time into Deloitte. One result this has had on Deloitte is that they have been banned from carrying out any sort of audit in Saudi Arabia for the coming two years, (Fino, 2016).

Misdemeanour in a Big Four Firm – Ernest & Young

Another large organisation that has found itself involved in an accounting scandal is EY (Ernest and Young). The Japanese arm of EY also known as ShinNihon, is the largest accounting firm in all of japan with over 3500 auditors and 4000 clients, one of which is Toshiba. It has been found that Toshiba, since 2008 have been grossly overstating their profits, whilst EY have been monitoring and

auditing their books, and so were aware of the goings on, (Thomas, 2015). Due to this total lack of ethics, upon discovery, ShinNihon were suspended from taking new contracts for three months, and fined \$17.4 million, (Uranaka et. al, 2015). Through this example and the previous ones which all involve a big four organisation (excluding HSBC), we can see that no organisation is immune to being involved in some sort of scandal. We can also see that these organisations will continue to carry out these malpractices until they are found out, or someone within the organisation comes forward. For this reason it is important for acts such as The Protected Disclosures Act 2014 to exist, so that individuals who become aware of misdemeanours occurring in their workplace will feel safe and will not hesitate to come forward and report these occurrences. But it should also be noted that for individuals to feel truly safe there must be a clear and open policy when it comes to reporting whistle blowing in the work place, this should take the form of a best practice policy and all employees should be aware of it and its functions, not just in big four organisations, but in ever work place, regardless of size and power.

Hypothesise

This investigation will be completed under the hypothesis that; employees in Management and Accounting firms based in Ireland are more likely to report misdemeanours in the workplace in the knowledge that the Protected Disclosures Act 2014 exists to protect them in doing so.

Aims & Objectives of Research Questions

The following text discusses the actual questions, their aims and objectives and the type of data/information required to answer these questions.

Question 1 – This question aims to explore the level of awareness participants have of Protected Disclosures Act 2014. Here we aim to uncover what sort of knowledge they have (if any) regarding the Act, are they enlightened as to the protections that they can afford due to the Acts existence. In order to make sure we get a precise read on the given information and to make it easier for respondents, the information will be gauged on a scale from high to low. Primarily the aim of this question is to gauge the level of pre-existing knowledge workers have regarding the Protected Disclosures Act 2014 and the protections it provides. This as the initial question is aimed essentially at testing the waters regarding the Act. It is important and relevant to see the employees' general understanding and awareness of the act, as the protections that it provides should have been made clear to them as workers in management/accountancy firms in Ireland.

Question 2 – This next question has the purpose of uncovering whether or not the employee is aware of any type of code of practice that relates to whistle blowing in the workplace, if so, to what extent are they aware of how best to go about making a disclosure using the prescribed procedure. Also to explore the participants own level of awareness of the policy, and we may also be able to gauge their level of confidence in it also. It is the employers responsibility to implement a whistle blowing policy and make employees aware of how to make a disclosure in the correct manner in the most appropriate way. It may be valuable to discover to what extent employers really make their best practice policy regarding whistle blowing known, or if they do so at all.

Question 3 – Here we aim to reveal the participants inclination towards making a disclosure prior to the Act's introduction. Regardless of their level of knowledge of the act, what we aim to discover is what sort of knowledge was held of protections for whistle blowers prior to 2014, and also accordingly, then, how inclined they would be towards whistle blowing in a prescribed situation (one

outlined to the participant during the interview). The example scenario is relatively unspecific so it will force the worker to look inward at their true feelings towards making a disclosure. This is a key question because it will allow the researcher to compare and contrast workers inclination towards making a disclosure before and after the acts introduction. It will also reveal the workers pre-existing knowledge of the protections that existed to them in reporting misdemeanours in the workplace before the Protected Disclosures Act 2014.

After having uncovered this information, the worker will be informed as to what the Act actually entails, what sort of protections it provides them with and what sort of compensation they would be afforded if they are penalised due to making a protected disclosure. Following this the aim of the investigation is to discover if the worker feels that they are safer if they decide to whistle blow. Once again, we will present this question to the individual and record the answers that are given.

Given Situation - “You are a member of a team doing work for an insurance company. You overhear a phone call for which you are confident a more senior team member is releasing information to someone external to the company, for his/her financial gain”. It will be then up to the participant whether or not they will whistle blow, their reasons for doing so, or not, will be recorded.

Question 4 - We wish to uncover what sort of change in opinion (if any), the new act has had on the opinion of employees, in how it may or may not, in their own opinion make the likelihood of them whistle blowing in the exact same situation more likely. We want to find out if the act, being the variable in this situation, will act as something to inspire confidence and encourage potential whistle blowers to do so in the knowledge it is there to protect them. The goal is to uncover if the act will potentially increase the amount of disclosures made. This is the most pivotal question, as it reveals if in fact the Protected Disclosures Act 2014 will encourage people to make a disclosure. By using the exact same situation as was used in the previous question, the only difference in this case is that there now exists the act to protect them. It will allow us to compare and contrast workers feelings and opinions towards whistle blowing before and after the acts introduction, and so will reveal if the act does in fact have any added benefit in that it will increase people’s confidence, and the rate in which people do decide to blow the whistle.

Given Information on Act; If a whistle blower is penalised by an employer or suffers detriment from another third party as a result of making a disclosure the act provides a number of employment protections, some of which are as follows; up to five years remuneration can be given as compensation to an employee who is deemed to have been unfairly dismissed after having made a disclosure. It is worthwhile noting that no limitation exists regarding the length of service that would normally apply in cases of unfair dismissal. If a whistle blower or family member suffers as a result of their whistle blowing, for example through harassment or discrimination at the hands of a third party, the act provides the right of action in tort against that person or persons. Whistle blowers also are able to benefit from civil immunity, that is to say that they can't be sued for whistle blowing and also benefit from being able to qualify for privilege under defamation law. Protections are afforded to those who reasonably believe that they are making a protected disclosure, this is a defence to any offences prohibiting or restricting the disclosure of information. It is important also to note that the legislation pays particular attention to the idea of focusing attention on the disclosure and not on the whistle blower; their ability to stay anonymous is paramount.

Question 5 – Finally we will explore the external factors that participants believe may influence one's decision to whistle blow. The final question aims to gain insight into what other factors have an influence on the participant's decision on whether or not to blow the whistle. We want to know aside from the act what things in their own opinion make them more or less inclined to make a disclosure. It is predicted that the opinion of others and reputation will play a massive part in this decision. This question relies on the participant to give suggestions as to elements of influence, and so will require a qualitative approach to it. By overcoming these factors it may be possible to take steps in the future to further address them, and so improve people's confidence in whistle blowing. For example it can be said that reputation plays a massive factor in a worker's decision whether or not to whistle blow, regardless of legislation aiming to ensure that anonymity is paramount, and workers being aware of this, they may still be too fearful that their reputation may suffer, or people will "talk", and so will not make disclosures.

Methodology

This section will look at the reasons why the specific research methods were chosen and also why these methods are the best option for the particular type of information that is desired. This piece will also describe the population and selection of the sample, non-response bias, and preparation of the questionnaire, measurement of variables and finally, the statistical analysis of data. The chosen research methodology will help collect the desired research as we aim to uncover the individuals true feelings towards whistle blowing, and by doing so, by using the method of interviewed also discover what the general feeling of the population of workers in management and accounting firms is towards whistle blowing by looking at data from a representative sample. As well as this by using the interviewed method we are able to create a great deal of information in what is a relatively short period of time, it will also allow for there to be a clear timeline to be set regarding when research will start and finish. To clarify, by using the relevant literature to form our research questions the aim is to create a series of questions that will help reveal the true feelings towards whistle blowing in the workplace, the research methodology is centred around this aim, to reveal true feelings of those working in management and accounting firm over the new Protected Disclosures Act 2014.

Reasoning for Choosing Method

Primarily we will look at the reasons why this methodology was chosen. For this piece of research it was decided that an interview questionnaire done on a one on one basis would be the best option, and this would mean using qualitative research methods to collect the desired information. The reason that is was decided to do the interview questionnaire on a one on one basis rather than in a focus group setting was that it was decided that individuals may feel more inclined to be more politically correct in their answers if there were others present, this may sway the reality of what they truly felt, it was concluded that this would take away from the effectiveness of the interview questions and so a one on one interview would therefore be the best option. Sofaer (1999), states that qualitative research methods allow for the understandings of feelings, values and perceptions that are involved in the decision making process, this is exactly what this research aims to

understand. The required information is in its nature feelings and opinion based, as we give the participant a scenario and ask for their hypothetical response to it we must use a method that allows for us to be inductive rather than deductive, this means using qualitative methods. Qualitative methods also mean for the person conducting the interview and for the interview itself, a level of flexibility that would not otherwise be found in quantitative methods, as we wish to explore knowledge, as well as opinion this method is better suited as was chosen for this reason, (Frankel et. al, 2000). It should also be said that the interview scenario combined with the fact that the questionnaire is qualitative in nature allows for a deeper exploration into why the interviewee holds a certain opinion or believes something, as we are trying to uncover whether or not the Protected Disclosures Act results in workers feeling more inclined to make a report, as the reasons why they may feel either way, this method is ideal for this reason.

Population and Selection of sample

The population selected for this research is employees in management and accounting consulting firms in their first year of employment within their respective organisation. This population was chosen for a number of reasons; primarily, as participants are new to the organisations they should have been given practical training and guidance on how to deal with ethical dilemmas such as whistle blowing. As well as this, this group being at such an early stage in their career may experience a greater dilemma in the decision whether or not to whistle blow due to possible concerns regarding the risk of damaging further career progression.

Sample Make-Up & Interview

The sample is made up of fifteen participants all working in management and accountancy consulting firms in Ireland. Of those involved in accounting, all had sat their CAP 1's (Chartered Accountants Proficiency 1), and if they has not already done so, were in the process of preparing for their CAP 2's. Participant's length of employment ranged from three months to two years. The interview was done on a one-to-one interview basis. The respondents were interviewed over a

ten day period at time convenient to them. Each interview took on average fifteen minutes to complete including time to debrief.

Self-Preservation/Social Desirability Bias

Within this study there may be a number of biases that we will now examine. The first of which is a self-preservation or social desirability bias. In the interview done on participants, the word whistle blower is used; it may be possible that this factor may have caused some participants to be influenced. For example for some the term “whistle blower” may have conjured up a positive image that they may wish to associate themselves with. This can be understood as a socially desirable response bias, that is, a tendency for respondents to provide a response that makes them look good, in this case portraying themselves as a whistle blower. One method that is mentioned by King and Bruner (2000) to reduce socially desirable bias is to maximise the participant’s anonymity, in doing so they are less concerned with the researcher’s opinion of them when they do not know them. This idea was made use of in this particular study in the fact that the researcher was not known to participants prior to the interview, nor was the researcher aware of what organisation they worked in, only that they were working in their respective management or accounting firm for over one year.

Non-Representative Bias

Another bias that should be considered is a non-representative bias, which is that the sample may not be representative of the entire workforce in management and accounting firms due to the following issue. As it has already been mentioned that the respondents were all relatively early in their careers and new to their respective organisations, all with fewer than two years’ service. It can be said that as new entrants they may be less inclined towards whistle blowing and they may fear, what in their own opinion may be deemed by others as creating a fuss, and due to the nature of their relatively new positions, that in their own minds may not be entirely concrete, this is not an ideal scenario, and so may be less inclined to whistle blow. This idea of individuals actively withholding relevant information in order to protect oneself due to a fear of the consequences, perhaps that they may be personally unpleasant is discussed by Pinder and Harlos (2001), under the

heading of Quiescent Silence. Furthermore this idea that workers may not speak up due to the fear of the potential consequences to career, reputation or progression is touched upon also by Morrison and Milliken (2000). It can be said that these ideas especially apply to those who are less confident in their own positions and authority within an organisation, which is a group well represented in this studies sample of respondents.

Interview Instrument & Questionnaire Design

The Questionnaire (which is given in Appendix 1), gathered information on the following variables; Participants knowledge of the Protected Disclosures Act 2014, Participants knowledge of a code of practice that existed in their work place in relation to whistle blowing or making a protected disclosure, the participants inclination towards making a disclosure prior to the acts introduction in 2014, the participants inclination towards making a disclosure following the acts introduction and the knowledge of the protections that it provides, and finally information was gathered from the participants on other influencing factors they believed effected their decision whether or not to whistle blow.

Scenario Creation

Scenarios have been created and used by others to investigate ethics in business. Pater and Var Gils (2003), Tsui (1996) and O’Leary and Radich (2001) have all looked at ethical behaviours in the business place and have used hypothetical scenarios such as the one created for this study to gauge individuals ethical behaviours in the business place.

For the purpose of this research the scenario created was designed to be relatively middle ground in so far as that it was not as serious a situation as a sexual assault, whereby most individuals would feel very inclined to make a report of, nor was it too mundane, for example illegal dumping whereby most people would not feel very inclined to go out of their way to make a report of. Great care was taken in creating this scenario so it would best reveal the interviewees true inclination towards whistle blowing pre and post the Protected Disclosures Act 2014 introduction along with the knowledge of the protections that it provides. Inspiration for this scenario came from the reading of a number of real life cases whereby individuals within organisations had been divulging private information regarding clients to outside parties for their own personal gains. The scenario was piloted with the help of a senior consulting manager in one of the big four consulting firms in Ireland (PWC, KPMG, EY and Deloitte). Constructive criticism and suggestions were made by this individual regarding the scenario and

surrounding questionnaire until the current scenario and questionnaire was fully formed.

Interviewees & Questions

The individuals interviewed were, for the first question regarding their knowledge of the Act, asked to discuss their true knowledge of it and the protections that it provides. There was also a scale provided, so as to better gauge their knowledge in their own opinion; “0” being they had literally never heard of the Protected Disclosures Act, and “10” meaning that they considered themselves expert in the Act and the protections that it provides. Again, for the second question, the aim was to gauge the respondents own knowledge of a code of practice existing in their respective place of work. Again a scale was provided, “0” meaning they would have literally no idea what to do if they became aware of a misdemeanour or how to report it appropriately, and “10” meaning that they would know exactly who to report it to and how exactly to do so, again one who considers themselves expert. For the third question the participant was provided with a prescribed situation, and asked to say how inclined they would be towards whistleblowing prior to the acts introduction and the protections it provides and their knowledge of them. A scale was used to help aid this process, “0” meaning there was no chance of a report being made, and “10” meaning they would be absolutely sure to make a report. Then following this question, the interviewee was provided with information regarding the act and the protections that it provides, they were then questioned again regarding their inclination to whistle blow given the exact same situation. The exact same scale was also used, so the researcher could compare inclination before and after the acts introduction. The final question relied on the respondent to reveal any other factors that, in their own opinion would influence one to make a disclosure or not.

Interview Limitation

It should be noted that the scenario created examines an employee’s inclination towards whistle blowing in one particular situation. Different forms of wrongdoing will require different forms of whistle blowing, and also different decision making processes along with various perceived negatives and positives

of doing so, therefore it should be noted that a limitation of the research exists in the fact that the findings cannot be generalised across all forms of whistle blowing in all situations where a misdemeanour has been uncovered.

Data on individual participants was also collected so as to give a good demographic picture of the sample. Factors such as age experience and gender were all recorded in the employees all of which were working in a “big four” organisation.

(Demographic Profile of Respondents)

Gender	Number	Percentage
Male	9	60%
Female	6	40%
Age		
21-22	3	20%
23-24	10	66%
25-26	2	16%
Experience		
0-6 months	4	27%
7-12 months	6	40%
13-18 months	4	27%
19-24 months	1	6%

Organisation		
KPMG	5	33%
PWC	5	33%
Deloitte	2	13%
EY	3	20%

Interview Profile

1 - Have you ever heard of something called the Protected Disclosures? If so can you tell me how much you know about it and what it does?

2 - Thinking about your own place of work, can you think of any code of practice that you know of, that is in place to guide workers in case they become of a misdemeanour at work?

There will now be a situation described to you, and you must imagine that you are in it, and then answer the questions that follow.

Situation: You are a junior member of a team doing work for an insurance company. You overheard a phone call for which you believe suggests that a senior team member is releasing information to someone external to the company for his/her financial gain.

3 - Now given the situation described to you, and the position you have found yourself in; thinking about a time prior to the acts introduction, how inclined would you be towards making a disclosure?

There will now be some information given on The Protected Disclosures Act 2014 so as to bring you up to speed on what exactly it does; the act was introduced on 15th July 2014. Its function is to protect workers who report incidents of misconduct in the work place from suffering any sort of detriment from doing so. The act does so by offering the following protections if whistle blower is penalised by their employer or suffers any detriment from another third party as a result of making a disclosure; There will be five years remuneration if employee is unfairly dismissed. If the whistle blower suffers as a result of making a disclosure they have the right of tort against person or persons responsible, meaning they can sue them. Whistle blower has right to civil immunity, meaning they themselves cannot be sued. They also qualify for privilege under defamation law. The whistle blower has the ability to stay anonymous and this is paramount within the act, that the focus should be on the disclosure rather than the person who makes it, but it should also be remember that in certain cases it will be impossible for the whistle blower to remain anonymous.

4 - Now, given the situation already described to you, as well as considering the protections that the act provides; how inclined would you be towards making a protected disclosure now knowing the act exists to protect you with the above functions?

5 - Finally, thinking about yourself and others at work; can you think of any other reasons that might influence a workers decision to whistle blow or not to?

Discussion

Commonalities & Themes Found

Through the various interview respondents it was found that there were a number of commonalities found in their reasoning for behaving or thinking in a certain way, we will now look at the themes that were uncovered and how they effected respondents opinions and answers. As a whole the sample were all generally in the junior stages of their careers. The most time that the longest serving worker had served in their respective place of work was just under two years. Nowadays most people will spend at least forty years of their life in full time employment so we can say here that the sample we all relatively junior in their careers, this is important to bear in mind when we are discuss themes that were found to be in common.

Uninformed

Through the course of the interviews a pattern began to emerge that respondents as a whole were largely uninformed on the Protected Disclosures Act 2014. Only one respondent regarded themselves as being “Highly Informed” on the Act. The other respondents ranged from having never even having heard the name of the act before to having a basic understanding of it. As a whole the general level of knowledge of the acts existence was very poor. This information was uncovered through question one. It should be noted that one of the acts most powerful potential powers is that by solely existing and having people become aware of it, it serves as a deterrent for wrong doing in the work place. If an individual is aware that an act exists to protect whistle blowers in the work place, they will be there for less inclined to commit a misdemeanour in the knowledge that if any member of staff becomes aware they are protected and will also be there for more inclined to whistle blow. But, if there is a low level awareness in organisations, as does exist amongst junior members in big four organisations, this Act is in this sense useless, as it can only be powerful and useful when people are aware of it. It would be beneficial for these organisations to put effort into making all of their staff aware of the Act and what exactly it does.

What is interesting to note on the theme of workers being lacking in knowledge is that when questioned about knowledge of a code of practice that existed within the workplace to properly report a misdemeanour workers were more knowledgeable of this subject than they were of the actual Protected Disclosures Act. It was found that more than half of respondents had a good grasp of the procedure that they should follow in order to report a misdemeanour. But, it should be noted that although respondents were aware of the procedure, this does not mean that they were necessarily going to follow it, this theme will be discussed in depth below. Regarding the workers who were aware of a code of practice; it was uncovered through discussion that they had been told about the code of practice in induction training when beginning in their respective firm. So what we can derive from this is that some firms do not feel the need to provide information about how best to report a misdemeanour in the work place, or have simply not thought to.

Impact of the Act on amount of Disclosures Made

Through questions three and four we made our most pivotal discovery in this investigation. By asking participants what their inclination would be towards making a protected disclosure would be in a given situation, and then, asking the exact same question using the exact same situation, but having informed them on the Act and the protections that it provides, we were able to gauge the level of impact that the Act has on peoples inclination to make a disclosure once they are informed of it. The following is a discussion and analysis of what was found:

When questioned about inclination towards making a protected disclosure initially workers were very unsure about doing so. When questioned about their own personal inclination given the described situation not one respondent said they would definitely go forward to make a disclosure. The themes and reasoning's that came to afore will be discussed further below. What should be noted is the fact that all fifteen respondents when asked whether or not they would make a disclosure given their current level of knowledge of the Act, not one said that they would have come forward to make a disclosure.

Following this; the participants were provided with information on the Act, what it does, when and how. They were then asked about their inclination to make a disclosure in the exact same situation as previously described to them, now equipped with knowledge of the Protected Disclosures Act 2014, the feedback provided is core to this study.

The results were as follows; eleven of the respondents would still not make a disclosure following the Act's introduction. It was found that for these respondents their inclination towards making a disclosure changed very little following the given information, if at all. For those whose inclination towards making a disclosure did not change there was a tone of apathy regarding the situation described to them, they gave the impression through discussion that they felt it was not a major issue, or one that needed to be made a fuss over. For those whose inclination did change slightly, but not enough for them to say that they would make a disclosure still, they were the ones who were very aware of their low and fragile position within their organisation, they did not wish to do anything that might damage their career or reputation, so if this meant ignoring something they knew to be wrong they would do so.

It was interesting to examine those who became much more inclined towards making a disclosure following the acts introduction. It should be noted this group, when previously asked about inclination prior to the Acts introduction were slightly more open to the idea from the get go, as well as this they were a lot more curious about the Act when it was being discussed, these different respondents all pushed for more information about the Protected Disclosures Act 2014. So it can be said that those who became much more inclined were those who were most receptive to the Act, and its benefits. This theme will be discussed further below. For these few respondents who did become more inclined towards making a disclosure, it should be noted that inclination does not guarantee a disclosure. When asked about inclination towards making a disclosure this group contained responses such as; "more than likely would do it" or "might do it, or at least seriously consider it". It can be said that although this group have given the clear impression that they are more inclined, (as answers before the given information for the two individuals who provided the above statements were; "Not one

hundred per cent, would consider it” and “Would think about it”), this still does not constitute a definite “yes” and so we can derive from this the following conclusion; that, for some individuals working in big four firms the Protected Disclosures Act 2014 will increase inclination towards making a disclosure, but for the majority it does not have this effect. In effect what we have learned from this study is that the Protected Disclosures Act 2014 will not increase the amount of disclosures made within Big Four firms in Ireland. Although the Act was not designed to increase the number of disclosures made, but to protect whistle blowers, a good indication of how protected potential whistle blowers truly feel is in the increase of disclosures made following the Act’s introduction, and so through this study we have learned that the Protected Disclosures Act 2014 fails to make workers in Big Four firms feel any more protected, or protected enough for the majority to feel confident enough to make a protected disclosure when the time comes.

Uncertainty of Position

Another theme that emerged as a result of these conversations was the theme of uncertainty, specifically uncertainty of position. Through questions three and four, as well as conversation during discussion we got insight into what factors play a part in the decision making process over whether or not to make a disclosure. Due to the junior level of participants as well as the culture that they felt existed within their respective organisations participants that were interviewed showed a real reluctance to make a disclosure, even in the knowledge that the act existed to protect them. One participant who was slightly more informed on the act than others noted that the act only came into action following they had been mistreated due to making a disclosure. They went on to explain their reluctance in detail mentioning that they were relatively new to their company (having only been there one year), they didn’t want to raise their head above the parapet and call out a superior in what would, in their mind, be considered a negative and highly disrespectful way. This particular individual was highly career motivated as was of the opinion that regardless of the act and what it attempts to do in protecting the whistle blower, they would be better off saying nothing and not causing upset for themselves and others around them. This theme was echoed

throughout most participants; in that they did not want to draw any negative opinions towards themselves at such early stages in their careers. The theme of reputation also ties in here, and was something that respondents were very concerned about. They were aware even at this early stage of their career their reputation was invaluable. The thought of being branded a “rat” or a “sneak” was something that the respondents could not bear to think of, and so thought it more profitable to themselves and their reputation that they keep their head down and say nothing about the misdemeanour described to them. Even though the Protected Disclosures Act 2014 puts massive emphasis on the whistle blowers ability to stay anonymous, the respondents were still sceptical and realised that although they work in large offices, they operate in small teams where it would be easy to decipher who whistle blew on who, and so were again less inclined to whistle blow than one would hope.

Apathy

Another theme that emerged as a result of these conversations was that of apathy, that is that many respondents genuinely felt that they would not be bothered to go through the steps and procedures necessary to make a protected disclosure. It was found that a number of respondents ranging from those who had relatively short experience in their respective firm, to those who had spent over a year in their place of work were of the opinion that the process that they would have to go through to report the incident described would be too “long”, “arduous” and “drawn out” for what some described was “not worth mentioning” or “not worth making a big deal over”. This group were of the opinion that the described situation was something that they believed was not their problem to deal with and the best course of action, was to take none. It should be mentioned that those who cited that them having to go out of their way to make a report was the main reason for them not to do so, were a minority, this group who believed that turning a blind eye to the misdemeanour described was the best course of action did not make up the majority. This group did also cite other reasons why they would not whistle blow such as uncertainty of position, but the theme of apathy for this group was their biggest deterrent unfortunately.

Optimism

For those individuals who did become much more inclined towards making a disclosure following being told about the Protected Disclosures Act and its protections there was a theme of optimism about this group. That is to say; they wanted to believe that the Act could in fact protect them and their colleagues enough that they would not feel any sort of negative repercussions for what is in fact doing the right thing. This group also were far more curious about the Act itself and pushed for more information about it, for example; questions were raised regarding how the Act would ensure the whistle blowers ability to stay anonymous, how it would effect working relations if at all between the whistle blower and the person committing the misdemeanour, or if there were anything like the Protected Disclosures Act in other countries, and how did it work for workers who made disclosures there. It was apparent from listening to this group that they wanted to believe that they wanted to believe that if they or fellow colleagues came across someone committing a wrongdoing in the workplace (in this situation the scenario described) they would not be penalised in any way for doing so. It can be said that this group were the most receptive of the Act and what it sets out to do, they understood the need for it and were of the opinion it was a step in the right direction for protecting whistle blowers in Ireland. But it should be noted that although this group were optimistic about the Act and when questioned about inclination to whistle blow following the Act's introduction did say they were in fact more inclined, none said they would one hundred per cent make a disclosure. From this we can derive that the Protected Disclosures Act 2014 is a step in the right direction, but it does not go far enough in its efforts to protect whistle blowers in Ireland, and in this case those in Big Four firms in Ireland.

Conclusion & Analysis

From this study we have uncovered if the Protected Disclosures Act will have an impact on the amount of disclosures made in Big Four Firms in Ireland. Through research we have found that it will not. Although the true purpose of the Act is protect whistle blowers, a side effect would be that it would also increase disclosures as if one was to feel truly protected, one would be sure to make a disclosure. So from this fact we can derive that there will be no increase in disclosures made, as the Act has failed to make those working in Big Four firms in Ireland as a whole to feel safe enough to come forward and make a disclosure.

Areas for Further Research

As we have uncovered that the Act has failed to make workers in the four biggest accounting and consulting firms in Ireland feel more inclined to whistle blow, it would be profitable to discover what exactly would entice those who were unsure to make a disclosure. This information could prove invaluable to policy writers in Ireland as it would not only mean for a stronger more encompassing Act, but also one that would in fact encourage individuals if aware of wrongdoing in their firm to come forward and make a disclosure. The Protected Disclosures Act is a step in the right direction, but it can be said that it does not go far enough in its efforts to protect whistle blowers in the work place, equipped with the knowledge of what it would take to increase confidence in the Act provided in the recommended research, policy writers could create a more effective Act in protecting whistle blowers, and also one that has the ability to increase workers inclination towards whistle blowing.

Personal Learnings

Having completed this investigation and upon reflection the researcher, has learned the following things, and would also implement these learnings in the following ways if this research were to be repeated; primarily, a broader group size would be sampled. That is to say that the researcher would ensure that a group consisting of individuals with far more varied lengths of service to their respective firms would be sampled. It would be more profitable and shed more light on the issue of whistle blowing in the work place and also on whether the

Protected Disclosures Act 2014 would have more influence on these groups in enticing them to whistle blow. It would be interesting to see if there were any correlation between length of service and seniority to peoples inclination towards whistle blowing. Going by findings in this study, specifically that many workers decided not to whistle blow based on their fragile and very junior positions, it would lead one to believe that those who were more senior in their positions may be more inclined to whistle blow. So to conclude on this subject, if the researcher were to repeat the study or another researcher were to develop this study further, it would be useful to source a broader range of candidates, broader in this case meaning individuals who had had far more varied lengths of service than between zero and twenty four months service as was the case in this study. The researcher would recommend using service lengths as varied as between zero and fifteen years.

Furthermore learning from this experience is that the pilot study should have been taken better advantage of. When preparing for the pilot study the researcher made every effort for it to as smoothly as possible and that every kink was ironed out in the interview profile before the pilot study. Due to this; the actual interview profile used for the study had little difference to the one used in the pilot study. Upon reflection, the pilot study could have been better utilised by using it for what exactly it was meant for, that is to make mistakes, learn from them, and adapt the questions and process accordingly. Although the research questions used in the interview profile resulted in the desired information being uncovered. There could have been more probing questions used in the pilot study, or questions that were perhaps less calculated and thought over. This could have resulted in a more in-depth study, one that revealed some deeper issues. Also the researcher should have made use of the senior status of the individual who the study was piloted with. It would have been interesting to gain insight and predictions into what they thought would arise following the research. This individual could have also been used as a source for more insightful questions, as they have a deeper understanding of the inner workings of their respective organisation and the other firms like it. So for any researcher who is interested in further investigation of this area, it would be very beneficial to make more use of the pilot study, that would mean allowing oneself to make more mistakes and use questions that might not be

fully formed, but also have potential to reveal some interested issues if allowed to develop further.

To conclude, this research project proved to be a major challenge, but also a task that was enjoyed immensely and also one that resulted in the uncovering of some very relevant and powerful information. The finding that The Protected Disclosures Act 2014 will for the most part not encourage or entice those working in Big Four firms to make Protected Disclosures or Whistle Blow is one that should be noted by policy makers going forward. Although by definition the Act sets out to protect whistle blowers, it would also, encourage whistle blowing if it were understood that the Act was watertight in its protection of whistle blowers, which evidently is not the case.

Implications of Findings and Recommendations

In order to understand the implications of the findings of this study, we must first make clear what the findings are; The Protected Disclosures Act 2014 will not encourage those working in Big Four firms in Ireland to come forward and make a protected disclosure. We have also learned the reasons for this lack of interest in Whistle Blowing, the factors being fear and apathy. So now we understand the reasons for this, the implications of the study, mean addressing these issues by altering the Act accordingly, giving people confidence in its ability to protect them.

To address the apathy that became apparent during the study, it may be worth while giving such individuals incentive to make a disclosure. Example of this can be seen in the Dodd Frank reform Act in the US. An individual who uncovers a wrongdoing and makes a disclosure is rewarded for doing so. The reward could be paid by company funds, and so would cost the government nothing, and would also encourage organisations to stomp out any potential wrong doing before it had any chance to pose a threat. This theme could be written into an updated version of the Act in the next three to five years.

Moving on, to address the fear individuals felt when thinking about making a protected disclosure, this may prove more difficult. One suggestion that could be made in light of a comment made by one participant is that the Act is reactive in

how it protects whistle blowers, when in fact it should be proactive. The Act provides protections following the individual have suffered as a result of making a disclosure. The only aspect of it that is in some way proactive is its effort to protect the whistle-blowers identity. In order to improve confidence, and wipe away peoples fear policy makers need to examine ways in which the Act can protect the whistle blower so that they may never feel any sort of ill effect from them doing the right thing and making a disclosure. As well as this workers need to be confident that they can in fact stay anonymous, this also is something that needs to be addressed by policy makers and one example of how it could be done is by ensuring that every organisation had an anonymous phone line or email address that workers could use to report a misdemeanour without anyone actually knowing who made the report. This would be difficult to implement and to put a time line on how long it would take is difficult, but what can be said is that to do this, it would cost very little if anything.

This research has many implications for those involved in the Big Four consulting firms, it raises issues that leaders within these organisations should be aware of in order to make stronger their firm.

In order to counteract these themes and to increase confidence and therefor inclination towards whistle blowing, the following steps should be taken by those in Management in Big Four firms. It was noted the amount of participants that were actually aware of the Act and its functions were very low. The Act becomes obsolete if no one is aware of it. So it would also be very useful to make Big Four firms ensure that workers are fully aware of the Act, what it does, how it does so and who it impacts on. This could be done via talks or meetings, a forum where individuals could be informed and also put questions forward would be most useful. This is also where a clear and well publicised best practice model would be very effective. We can see that there are a number of issues that this study has raised, but now that we are aware of these issues, and have some recommendations to address them we can now move forward with increasing the power the Protected Disclosures Act has in how it encourages individuals to whistle blow.

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