

## Attitudes Toward Different Forms of Whistleblowing in Turkey and Iran

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**Abstract:** Whistleblowing is becoming a topic of great interest to organizational behavior researchers. Whistleblowing is a cultural behavior and affected by some intercultural variables. The aim of this study was to highlight for the first time the role of cultural similarities on attitudes toward different forms of Whistleblowing behavior in two groups of Turkish and Iranian university students. Four hundred and eighty six questionnaires were collected from students. Independent sample t-tests of hypotheses revealed that basically no statistically significant differences exist in the four cultural dimensions (Horizontal Individualism, Vertical Individualism, Horizontal Collectivism Vertical Collectivism) as well as six different types of Whistleblowing behavior (Internal versus External, Identified versus Anonymous and Formal versus Informal) between two countries.

**Key words:** Whistleblowing • Cultural Orientation • Turkey • Iran

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### INTRODUCTION

One of the positive and pro-social workplace behaviors [1, 2, 3, 4, 5] in the field of organizational ethics is that of Whistleblowing. In the preceding decade, several studies have been published on the subject of Whistleblowing. In recent years, particularly, this phenomenon has received considerable attention by many researchers throughout the world, as evidenced by research that has been conducted in China [6, 7], the UK [3, 8], Sweden [9], South Korea [10], the USA [4, 11, 12], Australia [5, 13], Japan [14], Norway [15] and Peru [16]. Furthermore, in recent years, there has been a considerable attention to international, cross cultural and comparative studies in academic world that define the country as unit of analysis. Here are some examples: Tavakoli and colleagues (2003) explored the differences in culture and in Whistleblowing between two groups of managers from the United States and Croatia [17]. In his work, Keenan (2007) compared two groups of Chinese and American managers on Whistleblowing [18]. In another instance, Park and colleagues (2008) examined the relationship between nationality, cultural orientation and attitudes toward different ways in which an employee might blow the whistle in South Korea, Turkey and UK [19]. More recently, Apaza and Chang (2011) compared the effectiveness of the Whistleblowing process in South

Korea and Peru [16]. But, major omission in the literature is that approximately no study has examined the Whistleblowing behavior in similar contexts in terms of cultural factors. In the authors' opinion, considering the cultural similarities is equally important as cultural differences and the lack of study in this area is an omission.

In line with these arguments, this study sought to fill this gap in the Whistleblowing literature by examining the attitudes toward different forms of Whistleblowing in terms of cultural characteristics in Iran and Turkey.

**A Cross-National Comparison Between Turkey and Iran:** Turkey and Iran both have a very long history and the territory they are presiding over have been home to many culturally and ethnically distinct groups of people. Even though Iran is twice as big as Turkey, the latter has slightly higher population. Two countries have common historical and cultural background. Both two societies are predominantly Muslim and great majority of the population (nearly 99%) in two countries are Muslims. Turkish people predominantly speak Turkish and are of Turkish origin. Approximately 40 percent of Iranian people speak Persian and are of Persian origin and 40 percent of the Iran's population is Turk and speaks in Turkic. In the academic area, in their review of previous eight empirical

studies, Ronen and Shenkar (1985) have clustered 46 countries into nine clusters (Nordic, Germanic, Anglo, Latin European, Latin American, Far Eastern, Arab, Near Eastern, Independent) in terms of cultural similarities [20]. In Ronen and Shenkar's clustering, based on the work of Hofstede (1976, 1980) [21, 22], Turkey and Iran are grouped under the near eastern cluster [20: p 449]. Likewise, in terms of Hofstede's cultural dimensions (individualism, as opposed to collectivism), two countries positioned in the same rank [23: p 215]. Thus, there are major similarities in the cultures of Turkey and Iran. Many of these similarities can be explained by the religion, language and ethnicity that the populations of these two nations share.

### Literature Review

**Whistleblowing:** Previous research has shown that there is no single definition of Whistleblowing. Instead, different definitions of Whistleblowing are used by various scholars, depending on their perspective or their professional interest in the issue. In addition, different expressions such as 'reporting of incidents' [24] and 'ethical resistance' [3, 25] are used to explain this phenomenon. According to Oh and Teo (2010), the term 'Whistleblowing' was first introduced in 1963, in the United States [6]. But the first operational definition of Whistleblowing is offered by Nader and colleagues in 1972 [5, 26, 27]. According to Nader *et al.*, (1972), Whistleblowing is "an act of a man or woman who, believing that the public interest overrides the interest of the organization he serves, blows the whistle that the organization is involved in corrupt, illegal, fraudulent or harmful activity" [26, 5]. Regardless of its origin, most widely applied definition of Whistleblowing over the recent years, describes it as "the disclosure by organization members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action" [28: p 4; 29: p 15].

According to Miceli and Near (1992), there are two types of Whistleblowing (internal and external) [29]. Although in most of previous studies these types have been emphasized [6, 7, 10] (Oh and Teo, 2010; Park and Blenkinsopp, 2009; Zhang *et al.*, 2009), Park and colleagues (2008) represent a broader categorization of Whistleblowing types. They suggest that there are six types of Whistleblowing: formal versus informal, identified versus anonymous and internal versus external [19]. As defined by Park et al. (2008: p 930):

- Formal Whistleblowing is an institutional form of reporting wrongdoing, following the standard lines of communication or a formal organizational protocol for such reporting, whereas informal Whistleblowing is done by the employee personally telling close associates or someone she or he trusts about the wrongdoing.
- Identified Whistleblowing is an employee's reporting of wrongdoing using his or her real name, whereas in anonymous Whistleblowing the employee gives no information about himself and might use an assumed name.
- Internal Whistleblowing is the employee's reporting of wrongdoing to a supervisor or someone else within the organization who can correct the wrongdoing and external Whistleblowing is reporting of a wrongdoing to outside agencies believed to have the necessary power to correct the wrongdoing.

**Cultural Orientation:** The way an employee chooses to think, feel and act on the job can be a function of the culture from which he or she comes [30]. From a national point of view, a national culture is defined as the values and beliefs and assumptions learned in early childhood that distinguishes one group of people from another [31]. On an international level, cultural dimensions of individualism and collectivism, described by a psychologist named Geert Hofstede (1980) have been the most widely applied frameworks to understand and define differences between cultures. Individualism, pertains to societies in which the ties between individuals are loose: everyone is expected to look after himself or herself and his or her immediate family; and Collectivism (the opposite pole), pertains to societies in which people from birth onward are integrated into strong, cohesive in-groups, which throughout people's lifetimes continue to protect them in exchange for unquestioning loyalty [32, 33]. However, there have been criticisms of this framework; for example, Triandis (1990, 1995) suggested that there are many kinds of individualism and collectivism [34, 35]; for instance, he argued that American individualism is different from Swedish individualism; likewise, the collectivism of the Israeli kibbutz is different from Korean collectivism [36]. Hence, they proposed that individualism and collectivism can be categorized as either vertical or horizontal. According to Triandis and Gelfand (1998), horizontal cultures emphasize equality whereas vertical cultures emphasize hierarchy [36]. Furthermore, Triandis (1995) argued that one of the several defining attributes of individualism and collectivism is the definition of the self,

Table 1: Four types of cultural orientation, adopted from Triandis and Gelfand (1998)

	Independent	Interdependent
Equality	Horizontal Individualism (HI)	Horizontal Collectivism (HC)
Hierarchy	Vertical Individualism (VI)	Vertical Collectivism (VC)

which can emphasize personal or collective aspects or can be independent or interdependent [35, 36]. Therefore, it is possible to create a 3 × 3 matrix composed of four types of cultural orientation (Table 1).

According to Triandis and Gelfand (1998), in HI, people want to be unique and distinct from groups, are likely to say “I want to do my own thing” and are highly self-reliant, but they are not especially interested in becoming distinguished or in having high status. In VI, people often want to become distinguished and acquire status and they do this in individual competitions with others. They are likely to say “I want to be the best”. In HC, people see themselves as being similar to others (e.g., one person, one vote) and emphasize common goals with others, interdependence and sociability, but they do not submit easily to authority. In VC, people emphasize the integrity of the in-group, are willing to sacrifice their personal goals for the sake of in-group goals and support competitions of their in-groups with out-groups. If in-group authorities want them to act in ways that benefit the in-group but are extremely distasteful to them, they submit to the will of these authorities [36].

Each type of individualism and collectivism established by Triandis (1995) can be characterized by the following personal attributes (in parentheses): horizontal individualism (uniqueness), vertical individualism (achievement orientation), horizontal collectivism (cooperativeness) and vertical collectivism (dutifulness) [37].

**Cultural Orientation as a Determinant of Attitudes Toward Different Forms of Whistleblowing:** Studies have shown that differences exist between attitudes toward different forms of Whistleblowing in terms of the cultural differences. In this respect, King (2000) argues that differences in cultural attitudes may affect various ways of disclosure of perceived wrongdoing within the workplace [38]. The existing literature suggested that collectivism and individualism are cultural dimensions that are associated with propensity for the Whistleblowing activity [39, 40]. In line with this, Tavakoli *et al.*, (2003), suggest that individuals within a culture scoring low on the individualism dimension and thus higher on collectivism will tend to display greater degrees of responsibility and obligation to the needs of group [17]. They also state that, these individuals might be thus

expected to speak out with respect to observations of wrongdoing that negatively affected the welfare of the collective whole [17]. In general, collectivist cultures disapprove of Whistleblowing, since it disrupts the unity of an organization [19, 41]. However, in their study, MacNab *et al.*, (2007) found no support for this position [42]. About the horizontal and vertical dimensions of individualism and collectivism, on the other hand, Park *et al.*, (2005) found that horizontal collectivism had a positive effect on internal and external types of Whistleblowing [43]. They also showed that vertical collectivism had no any significant effect on Whistleblowing intentions. Hence, in line with these arguments, it could be said that cultural orientations can affect attitudes toward different forms of Whistleblowing. Therefore, based on these arguments, the following hypotheses were proposed in this study:

**Hypothesis 2:** There is not a significant difference between two countries in terms of cultural orientations

**Hypothesis 1:** There is not a significant difference between two countries in terms of attitude toward Whistleblowing

## MATERIALS AND METHODS

**Sampling and Procedure:** The sample of the study consisted of 486 undergraduate, graduate and Ph.D. students majoring in social and administrative sciences from Turkey (230) and Iran (256). According to Chirkov *et al.*, (2003) using student samples increasing equality of variances of compared samples [19, 44]. Of the 486 students who participated in the study, 49% were male and 51% were female. With respect to age, the majority (75%) of the students ranged from 20 to 24 years old. In terms of educational level, majority (51%) of students were undergraduate students.

### Measures

**Cultural Orientation:** Regarding the questionnaire used in the study, cultural orientation was assessed using 10-item cultural orientation scale of Park *et al.*, (2008). We used this scale, because they were also looking to investigate cultural differences and its relation to the attitudes toward different forms of Whistleblowing.

Table 2: Reliability of items used in the study

Item	Cultural Orientation	Attitudes to different types of Whistleblowing	All Items
N of Items	10	14	24
$\alpha$	0.71	0.78	0.73

Table 3: One-sample Kolmogorov-Smirnov Test

	N	Mean	S.D	K-S Z	Sig	Minimum	Maximum
Cultural Orientation	486	3.56	0.51	1.51	0.062	1.00	5.00
Attitude toward Whistleblowing	486	2.96	0.41	1.64	0.059	1.33	4.56

We asked respondents to indicate how much they agreed or disagreed on cultural attitudes. Sample items were ‘My personal identity, independent of others, is very important to me’ and ‘I do what would please my family, even if I detest the activity’. Items were rated on a 5-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree.

**Attitudes to Different Types of Whistleblowing:** Attitudes to different types of Whistleblowing, was measured using Park *et al.*, (2008) scale. This scale consisted of 14 items. Since the nature and seriousness of wrongdoing and the characteristics of an employee able to report it might be perceived differently by different respondents, a vignette was used to produce a common scenario for all respondents: “Assume that the sales department of a company for whom one man has worked for five years has committed the crime of tax evasion by manipulating its account books and receipts. The man discovers it one day by chance.”. We measured the respondent’s attitudes toward how the employee might blow the whistle by asking respondents, ‘If he were to report the wrongdoing in any of the following ways, what would you think of his action?’. Sample items were ‘He reports the wrongdoing to the appropriate persons within the workplace’ and ‘He informally reports it to someone he trusts who is in charge of correcting it’. Items were rated on a 5-point Likert scale ranging from 1=strongly disapprove to 5=strongly approve.

**Demographic Variables:** The questionnaire used in this study also included questions on the demographic characteristics of the respondents such as nationality, gender, age and educational level.

**Data Analysis:** The Statistical Package for Social Science (SPSS) version 18.0 (PASW) was used to analyze the data from the questionnaire. Firstly, alpha (Cronbach), was used to assess the reliability of items used in the study (Table 2).

As Table 2 shows, both two measures used in the study exceeded the acceptable standard of reliability analysis of 0.70, indicating the variables met the acceptable standard of reliability analysis. Secondly, One-Sample Kolmogorov-Smirnov Test was used to test that research variables are normally distributed. Finally, since both two scales of the study were normally distributed (Table 3), we utilized a parametric test Independent-Samples t-test (Two-Sample t-test) to compare the means of variables for two countries. Table 3 shows the results of One-Sample Kolmogorov-Smirnov Test and descriptive statistics.

As can be observed in Table 3, the means for variables are from 3.56 to 2.96. Moreover, as can be observed from this table, distribution for both two variables is normal.

## RESULTS

Mean and standard deviation scores on Horizontal Individualism ( $t=-0.163$ ,  $sig=0.008$ ), Vertical Individualism ( $t=0.248$ ,  $sig=0.036$ ), Horizontal Collectivism ( $t=-1.316$ ,  $sig=0.021$ ) and Vertical Collectivism ( $t=0.411$ ,  $sig=0.014$ ), among two samples are presented in Table 4. Results show that two groups of students who participated in this study, report similar scores on these variables. Independent sample t-test of the hypothesis 1 reveal that basically no statistically significant differences exist in the cultural orientation of two different groups of respondents, therefore hypothesis 1 was supported. From the table we should be able to draw one important conclusion. This result demonstrates that there is no cultural difference between two societies, in fact, predicts a similar behavior among these groups in the attitude to different Whistleblowing types.

Table 5 shows the results of testing hypothesis 2 using an independent sample t-test. It shows that no significant differences are found in two groups of respondents in the attitudes to six types of Whistleblowing, therefore hypothesis 2 was supported.

Table 4: Mean comparisons in terms of the cultural orientation in two groups of students Turkish, Iranian

	Turkey		Iran		t	Sig.
	Mean	S.D	Mean	S.D		
<i>Horizontal Individualism</i>	3.81	0.72	3.90	0.73	-0.163	0.008
<i>Vertical Individualism</i>	2.85	1.02	2.83	0.90	0.248	0.036
<i>Horizontal Collectivism</i>	3.42	0.86	3.72	0.80	-1.316	0.021
<i>Vertical Collectivism</i>	3.60	0.73	3.58	0.77	0.411	0.014

Table 5: Mean comparisons in terms of the attitudes to different types of Whistleblowing in two groups of students Turkish, Iranian

	Turkey		Iran		t	Sig.
	Mean	S.D	Mean	S.D		
<i>Internal</i>	3.69	0.88	3.54	0.84	1.776	0.046
<i>External</i>	2.85	0.98	2.70	0.88	1.353	0.028
<i>Identified</i>	2.94	1.16	2.52	0.92	1.061	0.013
<i>Anonymous</i>	2.98	1.13	3.13	0.86	-0.557	0.042
<i>Formal</i>	3.40	0.92	3.22	0.81	2.001	0.023
<i>Informal</i>	3.33	1.05	3.40	0.93	-0.836	0.036

This result demonstrates that cultural similarities could cause similar behaviors toward Whistleblowing.

### DISCUSSION AND CONCLUSION

Whistleblowing is a cultural variable and may be impacted by intercultural variables such as vertical or horizontal collectivism and individualism. Previous research, along with the findings of this paper, unanimously agrees that cultural characteristics of different nations affect their behaviors with regard to attitudes to different types of Whistleblowing. Any differences in the attitude to different types of Whistleblowing may be concerned as much with cultural differences related to the phenomenon in the different countries. This study, investigated this topic in a unique perspective. In this study, we intended to seek if two groups of people from two culturally similar countries have similar attitude toward different types of Whistleblowing behavior. Interestingly, the findings were similar across two countries. No significant differences were found in two groups of respondents in the attitudes to six types of Whistleblowing behavior.

Findings suggest that both Turkish and Iranian culture tends to be horizontal individualistic versus vertical individualistic. In terms of collectivism, the culture of Turkish society tends to be vertical collectivist. The culture of Iranian society, by contrast, tends to be horizontal collectivist.

Another finding of this study suggests that both Turkish and Iranian societies have similar attitudes toward all six forms of Whistleblowing behavior. In terms of internal versus external Whistleblowing, both Turkish

and Iranian students tend to blow the whistle internally. Regarding identified or anonymous forms of blowing the whistle, both societies tend to report wrongdoing identified versus anonymous. With respect to formal or informal forms of Whistleblowing, Turkish students tend to report wrongdoing formally but Iranian students, in contrast, tend to report wrongdoing informally. Attitude toward Whistleblowing behavior in Turkish culture is Internal, Anonymous and Formal. Attitude toward different forms of this behavior in Iranian culture is Internal, Anonymous and Informal.

Overall, the findings of this study demonstrate that both societies have similar behavior in reporting wrongdoing. Cultural similarities between the two countries explain the similar behaviors with regard to the attitude to different types of Whistleblowing among two groups of students.

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