The Influence of Organizational Ethical Culture and Organizational Commitment on Organizational Whistle Blowing Intentions: Evidence from Sadat City University in Egypt

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Abstract

Organizational Whistle Blowing Intentions (OWBI) has received more attention and support as a means of detecting and correcting errors in organizations.This study aims to identify the impact of Organizational Ethical Culture (OEC) and Organizational Commitment (OC) on OWBI at Sadat City University (SCU) in Egypt. Employing Treviño et al., 1998 for measuring OEC, Allen & Meyer, 1991 for measuring OC, and Park & Blenkinsopp, 2009 for measuring OWBI. About 400 survey questionnaires were distributed. Multiple follow-ups yielded 300 statistically usable questionnaires. Survey responses were 75%.

The research found a number of results which are: (1) the results show the importance of OEC in influencing OWBI at SCU, (2) OEC can play a critical role in OWBI since management response is a key factor that can influence the decision of whistleblowers. OEC can indicate to potential informers what behaviors are acceptable to the SCU, (3) the results support the view that the OC was highly relevant to OWBI, (4) the results indicate that OC has blinded some staff to ethical problems at SCU, (5) the results show that younger and less experienced staff are more likely than older towards OWBI, (6) The results show that OEC and the ethical sense of duty are vital to encourage members to make progress and to disclose employers' abuses, (7) OEC is an important determinant of ethical behavioral intentions, and (8) it is important to send the correct message to all SCU employees around OEC. It is a key determinant of ethical conduct. Unethical culture is spreading cancer that eventually devours great personalities. OEC does not always pay, but the lack of it always hurts.

The research has reached the following conclusions: (1) SCU should have appropriate mechanisms to advertise irregularities, (2) SCU needs to inform staff that acceptable fugitive violations, (3) SCU needs to develop more protection mechanisms and report an error committed by employees, (4) SCU can provide strong support to whistleblowers through the use of archiving mechanisms, (5) SCU need to raise OC for the employees, if the error is corrected, (6) SCU can provide systems of rewards and fair promotion, (7) SCU must have an effective communication for error reporting, (8) SCU needs policies and practices that support OWBI. These policies can be dedicated to mission statements and business contracts. There must be regular training courses in ethics and solving ethical dilemmas, (9) SCU must adopt the open-door policy. Also, the administration can establish independent committees, chaired by either trusted clergy or judiciary to receive OWBI complaints, and (10) SCU must be attentive about the readiness of staff to stand against what is true.

1. Introduction

OEC is a system of shared values that contain ethics which affect employee behavior. Today, stakeholders view the organization as a living organism, with its mind and will, so that organizational culture becomes an important concern (Fraedrich, 2011).

OEC is a powerful tool for leaders to communicate organizational values to all members. It will follow the leaders who develop and implement an ethical culture and attain individual achievement in the delivery of work (Dewi et al., 2014).

OEC members direct behavior based on common values, and the organizational climate affects individuals in the mood or atmosphere acceptable to work. The climate is more short-lived, and this is happening now within the organization (Dewi et al., 2014). Organizational climate is an attribute that embodies the collective understanding of staff including innovation, independence, support, cohesion, trust, recognition, and justice. They see the climate resulting from the interaction of the members of the organization, influence on behavior and its formation (Shacklock et al., 2011; Victor & Cullen, 1987, 1988).

OC reflects employee attitudes towards organizations (Silverthorne, 2004). OC is the desire of individuals to devote efforts to the organization (Wagner, 2007). A key factor in the relationship between individuals and organizations (Sharma & Bajpai, 2010). It is a critical factor in understanding work-related behavior in organizations (Lee, 2000). It is very useful to the organization because they reduce absenteeism

and enhance organization productivity (Jernigan et al., 2002). It is interested in the staff willingness to leave their organization (Greenberg and Baron, 2003). A highly committed employee improves the organization performance (Freund & Carmeli, 2003).

OWBI has gained the attention of the global community and the media in recent years, in part because of the large awards made by the Dodd-Frank Act of 2010 (Archambeault & Webber; Rao et al. 2011; MacGregor and Stuebs 2014). Thus, the important role of OWBI in detecting errors cannot be denied (Latan et al., 2016).

Organizational behaviorists have considered OWBI as a logical decision process, where an employee's decision to report irregularities is determined primarily by cost and benefit analysis (Miceli et al., 2012).

OWBI has received considerable attention in the literature of organizational behavior. Business studies are seen as a kind of social behavior associated with the principles of individual thinking (Miceli & Near, 1984; Dworkin & Near, 1987). It is the basic laws of organizational behavior (Dozier & Miceli, 1985; Dworkin & Near, 1997).

OWBI is an important work task to deter and detect wrongful corporate and financial reporting by strengthening the legislation in force for this pro-society behavior both within and outside institutions (Schmidt, 2005).

OWBI is the social behavior of other people, that self-interest and self-protection are major concerns in reporting organizational errors (Dozier & Miceli, 1985).

The social and political implications of OWBI are in line with social norms and principles (Lekerman, 1989).

This article aims to a literature review of OWBI. It proposes a conceptual model that addresses the relationship between OEC and OC at SCU. In other words, It discusses OEC, OC, and OWBI in order to highlight the results of previous studies. Based on these findings, It proposes a conceptual framework. Also, it concludes the importance of OWBI at SCU.

This article is organized as follows (1) introduction, (2) literature review, (3) research model, (4) research questions and hypotheses, (5) the research strategy, (6) empirical results, (7) the research findings, and (8) the research recommendations.

2. Organizational Ethical Culture

Culture is a pattern of common assumptions learned by the group. It solves problems of external adaptation and internal integration, which worked well enough to be valid and therefore must be taught to new members as the right way to perceive, think, and feel about those problems (Schein, 1992).

OEC are beliefs about the ethics of the organization, which are shared by its members and logically conceived on a continuum in one party by unethical corporations and other high ethical firms (Key, 1999).

OEC and the ethical climate have been influential in the ethics of management and business over the past two decades (Treviño et al., 1990, 1998; Victor & Cullen, 1987, 1988).

These concepts are derived from the general structures of organizational culture or climate and can be considered as subsets of these larger structures (Victor & Colin, 1987, 1988).

OEC is a complex interaction of formal and informal systems that can support moral or immoral organizational behavior. Formal ethical systems include factors such as regulatory policies, power structures, and reward systems, while informal systems include factors such as peer behavior and perceived regulatory rules and expectations (Treviño, 1990).

There are three dimensions for OEC. They are ethical norms/incentives, obedience to authority, and rewards for unethical behavior. These dimensions are illustrated as follows (Treviño et al., 1998):

1. *Ethical Norms/Incentives (EN):* It refers to management in an organization that distinguishes immoral behavior when it occurs. Strict sanctions are imposed on the organization's immoral behavior. Unethical behavior in the organization is punishable. Senior managers in the organization represent high ethical standards and reward people for integrity in the organization. Senior managers in the organization regularly show they care about ethics. Senior managers in the decision-making organization are walking in the moral direction. The ethical conduct of the organization and the requirements of the code of ethics are consistent with informal regulations.

2. *Obedience to Authority (OA)*: It indicates that the organization requires OA. People in the organization are expected to do what is being told, and the manager is always right in the organization.

3. *Rewards for Unethical Behavior (RU)*: Employees of the organization indicate that people who violate the code of ethics continue to receive formal regulatory rewards and that senior managers in the organization are models of immoral behavior.

According to OEC dimensions, the issues addressed include the role of senior management as models of moral conduct, organizational rewards of moral conduct, discipline or punishment for immoral behavior, and expectations of obedience to power (Treviño et al., 1998).

The ethical culture scale is a better indicator of immoral behavior than of moral climate. Thus, the role and impact of OEC in public accounting firms, with emphasis on phenomena such as regulatory reward systems (punishment) for moral (unethical) behavior and expectations of obedience to power, is worth examining. An exceptional measure of the moral context of regulation may be a more useful indicator of the provisions of tax practitioners; tax practice. There is less emphasis on intellectual structures such as public interest (Treviño et al., 1998).

3. Organizational Commitment

Despite the increasing number of researchers interested in the subject of OC, there is no agreement on a specific definition due to the multiplicity of points and angles through which the researchers looked at and the difficulty of defining a clear definition.

OC is the psychological link that connects the individual to the organization, which leads him to integrate into the work and to adopt the values of the organization (O'Reilly & Chrotman, 1986).

OC is a strong belief and acceptance by individuals of the organization's goals, values and willingness to make a greater contribution to its own interests with a strong desire to continue its membership (Porter et al., 1974).

The researcher believes that the OC is a mutual investment between the individual and the organization through the continuation of the contractual relationship between them where the individual has the desire to give part of himself to contribute to the success and continuity of the organization.

There have been many studies dealing with the dimensions of the OC, and there was no consensus on specific elements. There are three dimensions of OC (Allen & Meyer, 1991):

1. *Affective Commitment:* (AC) It is influenced by the degree to which the individual perceives the characteristics of his work from the degree of independence of work and skills required and the proximity of supervisors and guidance to them. Also, it is affected by the extent of the individual's sense that the organizational environment to which he belongs allows him to participate in decision-making within the organization. AC is the individual's association with the organization and its goals and spirituality (Allen & Meyer, 1984). AC is the emotional attachment to the organization and the desire to join it and unite with its identity. In other words, AC refers to the extent to which an individual is congruent with the organization and is deeply involved in it (Moideenkutty et al., 1998). The researcher believes that the AC refers to staying in the organization convinced, indicating that the objectives of the individual match the objectives of the organization to join them and the integration and the desire to remain strong.

2. *Continuous Commitment (CC):* It is the strength of an individual's desire to keep currency in the organization because he believes that leaving the job costs him a lot. In other words, CC is the integration of the individual into the activities of the organization, taking into account the costs that the individual will bear if he leaves the organization (Allen & Meyer, 1990). The researcher believes that the CC is achieved as a result of the privileges obtained by the individual in the organization, which will be lost in case of leaving work. The individual recognizes that leaving the work of the organization *is more* expensive than lack of another alternative.

3. *Normative Commitment (NC):* It refers to the individual's sense of the obligation to remain in the organization because he does not wish to harm the interests of the organization and to leave a bad impression on his colleagues. In other words, NC is the literary sense of the need for survival in the organization (Hackett et al., 1992). The dimensions OC share the element of association between the individual and the organization, individuals who have continued the commitment to stay in the organization stems from the need to work, but individuals with moral commitment, remain in the organization for the sense that prompts them to stay.

4. Organizational Whistle Blowing

OWBI proceeds from ethical motives to prevent unnecessary harm to others. In other words, OWBI raised after the formation of moral judgment (Syed Mohd, 2009).

OWBI is an important element in accounting and internal control that acts as one of the mechanisms to deter illegal, immoral and illegal practices in any organization. It is an important tool for detecting and reporting management irregularities (Eaton & Akers, 2007).

OWBI is a non-mandatory disclosure law. They are registered in the public registry and are listed by a person who has access to structured data or information about negligent or other infractions, whether actual, suspicious or anticipated. This organization shares an external entity with the capacity to correct the error (Jubb, 1999).

There are six elements of OWBI that are (1) disclosures (intentional and non-mandatory), (2) reporting of significant data, (3) regulatory irregularities or irregularities (actual, potential or doubtful), (4) target organization, (5) disclosure recipient or an external entity with the ability to correct the error (Jubb, 1999; 2000).

OWBI is an optional and non-binding duty. It is an attempt to end the current error or to prevent a future error of a similar type and to sharply distinguish between OWBI procedures and information (Miceli & Near, 1992).

OWBI can enhance accountability in organizations in terms of unethical business and mismanagement (Transparency International, 2009). It is an effective way of correcting errors (Near & Miceli, 1985).

OWBI is an ethical or immoral act. The behavior of ethical conduct must be considered the responsibility of all employees in the organizations. Moral behavior must be considered an accepted and ethical practice for reporting irregularities (Berry, 2004).

OWBI is an acceptable way of dealing with unethical behaviors in organizations. It relies on the attitudes of individuals towards the organization (Miceli & Near, 1992).

OWBI may be able to influence organizational change by current or former members of the organization (Arnold & Ponemon, 1991).

OWBI follows a series of events. This sequence is (1) identification of immoral or illegal organizational activity, (2) a decision to report the perceived activities, (3) organizational response to reported activities, and (4) regulatory response to whistleblowers (Near & Miceli, 1985).

OWBI may stop organizational errors and benefit to the organization. However, not all OWBI are socially beneficial (Brief & Motowidlo, 1986; Seifert et al., 2010).

According to the previous studies of organizational behavior and business ethics, literature referred to the relationships between OWBI and organizational features (Miceli & Near, 1985; 1996). Another study showed that the relationship between OWBI and ethical environment (Miceli & Near, 1985; 1996; Koster, 2010). Also, the culture of loyalty (Waytz et al., 2013). In Addison, the fairness of regulatory actions (Mckendell et al., 2002) and internal control systems (Patel, 2003; Schmidt, 2005).

There are two dimensions to the OWBI. They are Internal Whistle Blowing (IWB) and External Whistle Blowing (EWB). These dimensions are illustrated as follows (Park & Blenkinsopp, 2009):

1. Internal Whistle Blowing (IWB): It refers to the reporting of appropriate persons within the company, the use of reporting channels within the company, allowing the highest level of management to know and reporting to the supervisor.

2. External Whistle Blowing (EWB): It refers to reporting to competent authorities outside the company, use of reporting channels outside the company, providing information to external agencies, and informing the public about them.

OWBI can be internal and external because external informants usually report an error to someone they trust internally first before they come out (Near & Miceli, 1985).

IWB or EWB can work on errors in organizations to inform competent authorities in a position to take action. However, individuals may be hesitant in OWBI if they do not have confidence in the organization's ethical values and reporting systems or them aware of high personal costs (Dozier & Miceli, 1985).

Some researchers consider that IWB or EWB with the aim of correcting errors effectively (Dworkin & Baucus, 1998; King, 1997). In contrast, other researchers consider only EWB as reporting violations (Jubb,

1999). All whistleblowers try to report irregularities through internal channels before outside channels (Mesmer-Magnus & Viswesvaran (2005).

5. Research Model

Figure (1)
The Research Model
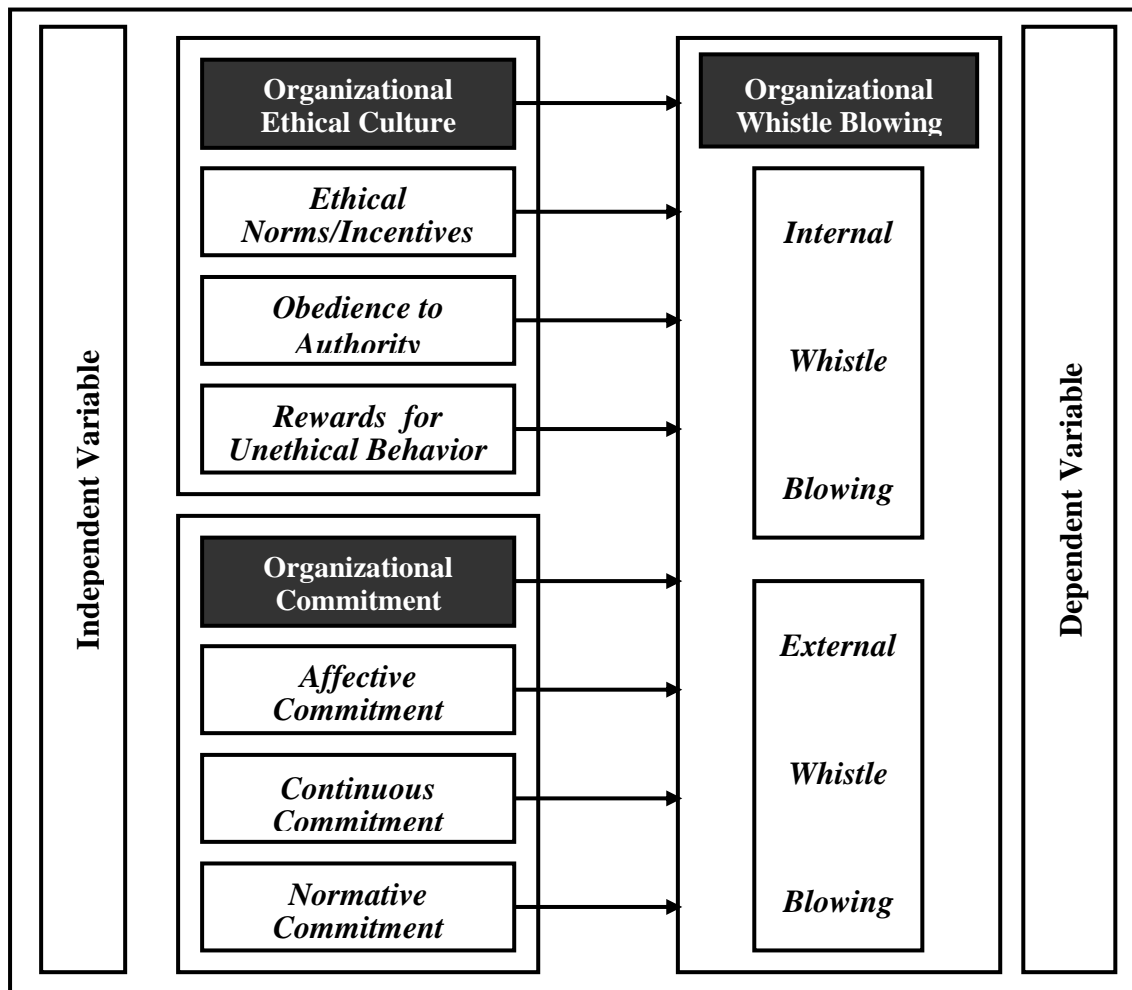
The research framework suggests that OEC and OC (independent variable) has an impact on OWBI (dependent variable) at SCU.

OEC is measured in terms of ethical norms/incentives, obedience to authority, and reward for unethical behavior (Treviño et al., 1998).

OC is measured in terms of affective commitment, continuous commitment, and normative commitment (Allen & Meyer, 1991).

OWBI is measured in terms of internal whistleblowing and external whistleblowing (Park & Blenkinsopp, 2009).

6. Research Questions

The researcher reached to the research problem through two sources. The first is the previous studies that dealt with the relationship between OEC, OC, and OWBI. This called for the researcher to test this relationship in the Egyptian environment in general and SCU in particular.

In light of the previous studies towards OC and OWBI, the literature shows that OC has a significant and positive influence on OWBI (Westin, 1981; Powell, 1990; Miceli et al., 1991; Somers & Casal, 1994; Taylor & Curtis, 2010).

Another study showed that OC might report preventing damage to the reputation of the organization (Near & Miceli, 1985).

Employees with high OC may tend to report internally. Conversely, employees with low OC may tend to report externally (Brief & Motowidlo, 1986).

There are other studies tend to consider OWBI as reporting actual or suspicious offenses (Brennan et al., 2007; Deborah et al., 2010; Kennettet et al., 2011; Alleyne et al., 2013).

As for OEC, studies have shown that OEC may significantly affect OWBI. Management of an organization is responsible for ethical culture. It reflects the ethical obligation to encourage the OWBI (Rothwell and Baldwin, 2006, Hunt & Vettel, 2006).

In addition, OWBI is necessary for organizations because management and members play an important role in strengthening against whistleblowers. Therefore, moral culture and appropriate protection are given to informants will stimulate the likelihood of OWBI (Mendonca, 2001).

Another study showed that OEC is the perceptions of employees towards the extent of OC regarding ethical issues (Victor & Colin, 1988).

One study also found that ECO originated within the organization through management practices of ethical policies (Marta, 1999).

The second is the pilot study which was conducted with 30 employees at SCU to identify the dimensions of OEC, OC, and OWBI. The researcher found several indicators which explain the importance of OEC and OC in influencing OWBI at SCU. The research questions are as follows:

Q1: What is the statistical relationship between OEC (EN, OA, and RU) and OWBI at Sadat City University.

Q2: What is the nature of the relationship between OC (AC, CC, and NC) and OWBI at Sadat City University?

7. Research Hypotheses

In light of previous studies towards OC and OWBI, the literature has shown different types of whistleblowers. They can be seen positively as loyal, committed and respected staff (Miceli & Near, 1988).

Other studies describe whistleblowers negatively as being unfaithful, selfish, destructive and antisocial (Camerer, 1996; Holtzhausen, 2007).

Another study found a significant positive relationship between the ethical work environment and the tendency to whistle (Chiu & Erdener, 2003).

In addition, OWBI is strongly associated with personal characteristics (Izraeli & Jaffe, 1998) and the level of ethical thinking (Rogers & Smith 2001; Arnold & Ponemon, 1991), age and gender (Mesmer-Magnus & Viswesvaran 2005) and cultural background (Patel, 2003).

For OEC, literature has shown that OEC is the former factor of OWBI (Hwang et al., 2014; Rothwell & Baldwin, 2006; Keenan, 1990; Hwang et al., 2008).

Another study found that OEC positively affects OWBI. In other words, OEC is a former agent towards OWBI. In addition, police officers are more likely than civil servants to blow up the whistle (Rothwell & Baldwin, 2006).

In addition, OEC creates ethical beliefs among the organization members and strengthens their moral duty in the organization. In return, the organization should support the work of noble members through rewards (Fang, 2006).

Similarly, another study found that OEC and management ethics influence OWBI (Keenan, 2000; Rothwell & Baldwin, 2006). Also, another study found that OEC influences OWBI (Hunt & Vitell, 1986, 2006).

The following hypotheses were developed to decide if there is a significant correlation between WH and OB.

H1: There is no statistical relationship between OEC (EN, OA, and RU) and OWBI at Sadat City University?

H2: OC (AC, CC, and NC) has no statistical significant effect on OWBI at Sadat City University in Egypt.

8. Research Population

The total population at SCU in Egypt is 801 employees. Due to the small number of the research community, it was decided to use complete numeration or census. The research population is illustrated in Table (1).

Table (1) Distribution of the Sample Size

Faculty Members	Number	Percentage

	Number	Percentage
1. Faculty of Veterinary Medicine	154	19%
2. Faculty of Tourism & Hotels	93	12%
3. Genetic Engineering Research Institute	124	16%
4. Faculty of Physical Education	186	23%
5. Faculty of Education	49	6%
6. Faculty of Commerce	69	9%
7. Faculty of Law	59	7%
8. Institute for Environmental Studies and Research	50	6%
9. Faculty of Pharmacy	17	2%
Total	**801**	**100**%

Source: Staff Members Affairs Department, Sadat University, Egypt, 2018

Table (2) Frequency Distribution Table of Demographics

Research Variables		Number	Percentage
1- Gender	Male	156	52%
	Female	144	48%
	Total	**300**	**100%**
2- The Academic Degree	Professor degree	51	17%
	Associate professor	72	24%
	Assistant professor	96	32%
	Lecturer	30	10%
	Demonstrator	51	17%
	Total	**300**	**100%**
3- Marital Status	Married	225	75%
	Single	75	25%
	Total	**300**	**100%**
4- Age	Less than 30 years	45	15%
	From 30 to 45	135	45%
	More than 45	120	40%
	Total	**300**	**100%**
5- Period of Experience	Less than 5 years	144	48%
	From 5 to 10	99	33%
	More than 10	57	19%
	Total	**300**	**100%**

9. The Survey Structure

The survey used to measure OEC, OC, and OWBI at SCU. This survey consists of three parts. The first described the objectives of the research by asking the respondents to participate in the survey. The second asked for the respondents' demographic variable such as gender, academic degree, marital statues, age, and period of experience. The third presented the questions related to OEC, OC, and OWBI at SCU.

About 400 questionnaires were distributed. 300 usable questionnaires. The response rate was 75%. The research depends on the Likert scale for each statement ranging from (5) "full agreement," to (1) for "full disagreement."

10. Research Variables and Methods of Measuring

Table (3)

Description and Measuring of the Research Variables

Main Variables	Sub-Variables	Number of Statement	Methods of Measuring Variables
Independent Variable	OEC		
	EN	10	Treviño et al., 1998
	OA	3	
	RU	2	
	Total	15	
	OC		
	AC	6	Allen & Meyer, 1991
	CC	6	
	NC	6	
	Total	18	
Dependent Variable	OWBI		
	IWB	4	Park & Blenkinsopp, 2009
	EWB	4	
	Total	8	

11. Data Analysis and Testing Hypotheses

The researcher has employed the following methods: (1) Cronbach's alpha or ACC, (2) Multiple Regression Analysis (MRA), and (3) F- test and T-test. All these tests are found in SPSS.

12. Hypotheses Testing

Before testing the hypotheses and research questions, descriptive statistics were performed to find out means and standard deviations of OEC, OC, and OWBI.

Table (4): shows the mean and standard deviations of OEC, OC, and OWBI

Variables	The Dimension	Mean	Standard Deviation
OEC	EN	2.72	0.895
	OA	2.65	0.995
	RU	2.80	0.988
	Total Measurement	2.72	0.880
OC	AC	2.81	0.868
	CC	2.68	0.821
	NC	2.50	0.897
	Total Measurement	2.66	0.744
OWBI	IWB	2.80	0.894
	EWB	2.66	0.881
	Total Measurement	2.73	0.770

Source: SPSS, V.23, 2015

Table (4), presented the various facets of OEC, OC, and OWBI. Most of the respondents identified the presence of OEC (*M*=2.74, *SD*=0.926), OC (*M*=2.68, *SD*=0.821) and OWBI (*M*=2.68, *SD*=0.821).

12.1. Evaluating Reliability

Table (5): Reliability of OEC, OC, and OWBI

Variables	Dimension	Number of Statement	ACC
OEC	EN	10	0.932
	OA	3	0.827
	RU	2	0.742
	Total Measurement	15	0.952
OC	AC	6	0.886
	CC	6	0.912
	NC	6	0.920
	Total Measurement	18	0.942
OWBI	IWB	4	0.837
	EWB	4	0.919
	Total Measurement	8	0.883

Source: SPSS, V.23, 2015

Table (6) presents the reliability of OEC, OC, and OWBI. OEC is reliable because the ACC is 0.952. OC is reliable because the ACC is 0.942. OWBI is reliable because the ACC is 0.883.

Accordingly, three scales were defined, OEC (15 variables), where ACC represented about 0.952, OC (18 variables), where ACC represented 0.942 and OWBI (8 variables), where ACC represented 0.883.

12.2. The Means, St. Deviations, and Correlation among Variables

Table (6): Means, Standard Deviations and Intercorrelations among Variables

Variables	Mean	Std. Deviation	OEC	OC	OWBI
OEC	2.72	0.880	1		
OC	2.66	0.744	0.784[**]	1	
OWBI	2.73	0.770	0.693[**]	0.941[**]	1

Source: SPSS, V.23, 2015

Regarding Table (6), the level of OEC is high (Mean=2.72; SD=0.880), while OC is (Mean=2.66; SD=0.744), and OWBI is (Mean=2.73; SD=0.770).The correlation between OEC and OC is 0.784. Also, the correlation between OEC and OWBI is 0.693. Also, the correlation between OC and OWBI is 0.941.

12.3. The Correlation between OEC, OC, and OWBI

Table (7): Correlation Matrix between OEC, OC, and OWBI

Research Variables		1	2	3	4	5	6
OEC	EN	1					
	OA	0.85	1				
	RU	0.77	0.71	1			
Total		0.98	0.90	0.83	1		
OC		0.77	0.71	0.65	0.78	1	
OWBI		0.68	0.60	0.58	0.69	0.94	1

Note: ** Correlation is significant at 0.01 level
Source: SPSS, V.23, 2015

Based on the Table (7), a correlation matrix between OEC and OWBI and the correlation between OC and OWBI.

12.4. Organizational Ethical Culture and Organizational Whistle Blowing Intentions

The relationship between OEC and OWBI is determined. The first hypothesis to be tested is:

H1: There is no statistical relationship between OEC (EN, OA, and RU) and OWBI at Sadat City University.

Table (8): MRA Results for OEC and OWBI

The Variables of OEC	Beta	R	R^2
1. EN	0.543**	0.774	0.599
2. OA	0.175**	0.712	0.506
3. RU	0.106*	0.651	0.423
▪ MCC		0.784	
▪ DC		0.615	
▪ CF		157.377	
▪ FD		3, 296	
▪ IF		3.78	
** P < .01			

Source: SPSS, V.23, 2015

As Table (8) proves that there is a relationship between OEC and OWBI. It represents 78%, according to MCC. Also, OEC may interpret about 61% according to DC. Therefore, it was decided to refuse the null hypothesis which states that there is no statistical significant impact of OEC on OWBI. The alternative hypothesis has been accepted because MRA had shown that there was a relationship at a statistical significance level of 0.01 between OEC and OWBI according to T-test.

12.5. Organizational Commitment and Organizational Whistle Blowing Intentions

The relationship between OC and OWBI is determined. The second hypothesis to be tested is:

H2: OC (AC, CC, and NC) has no statistically significant effect on OWBI at Sadat City University in Egypt.

Table (9) MRA Results for OC and OWBI

The Variables of OC	Beta	R	R^2
1. AC	0.541**	0.689	0.474
2. CC	0.061	0.609	0.370
3. NC	0.125*	0.587	0.344
▪ MCC		0.695	
▪ DC		0.483	
▪ CF		92.188	
▪ FD		3,296	
▪ IF		3.78	
** P < .01			

Source: SPSS, V.23, 2015

As Table (9) proves that there is a relationship between OC and OWBI, it represents 69%, according to MCC. Also, OC may interpret about 48% according to DC. Therefore, it was decided to refuse the null hypothesis and accept the alternative hypothesis because MRA had shown that there was a relationship at a statistical significance level of 0.01 between OC and OWBI according to T-test.

13. Research Results

1. The results show the importance of OEC in influencing OWBI. These results are consistent with the findings of Hooks et al. (1994) and Barnett et al. (1993) that OEC positively influences OWBI at SCU.
2. OEC can play a critical role in leading the OWBI, because management response is a key factor that can influence the potential decision of whistleblowers. OEC can indicate potential whistleblowers about SCU acceptable behaviors and rules.
3. The results support the view that OC was significantly related to OWBI. These results are consistent with research conducted by Hunt et al.'s (1989) finding a positive and significant relationship between OC and OWBI. Also, Hunt et al. (1989) suggest that OC may blind some employees to the ethical problems in their organizations. In other words, I am committed. Therefore no ethical problems are present at SCU.
4. The results show that younger and less experienced employees are more inclined to OWBI than their older and more experienced. These results are consistent with the findings of Near & Miceli, 1985; Mesmer-Magnus & Viswesvaran, 2005; Kaptein, 2011 that staff with a longer organizational tenure are more inclined to report wrongdoing observed.
5. The results show that a strong OEC and a moral sense of duty are vital to encourage members to advance and disclose employers' abuses. These results are consistent with research conducted by Zakaria, 2015.
6. OEC is a significant determinant of ethical behavioral intentions at SCU in Egypt. It is crucial for SCU to send the right message to all employees at SCU about its OEC. It is a key determinant of ethical behavior. Unethical culture is spreading cancer that eventually devours great personalities. OEC does not always pay, but lack of it always hurts. These results are consistent with research conducted by Jones (2002).

14. Recommendations

1. SCU should implement appropriate reporting mechanisms that can generate confidence by employees when reporting violations.
2. SCU needs to inform employees that OWBI is acceptable and that immoral behavior will not be tolerated
3. SCU needs to develop more protection and support mechanisms if it wishes employees to report an error committed by colleagues in SCU.
4. SCU can provide strong regulatory support to whistleblowers through the use of reliable and confidential reporting mechanisms within the organization.
5. SCU may need to raise employees level in all faculties towards OC if the error is corrected.
6. SCU can treat employees fairly and provide equitable remuneration and promotion systems.
7. SCU must have effective communication systems for error reporting and ensure that employees feel that they are an integral part of the organization through empowerment and decision making.
8. SCU must have policies and practices that support OWBI. These policies can be dedicated to the organization mission. There must be regular training courses in ethical dilemmas.
9. SCU must adopt "Open Door Policy." Also, management can establish independent committees, chaired by trusted members to receive OWBI complaints.
10. SCU should be attentive and concerned about the willingness of its employees to stand up to what is right, and they should ignore the mistakes of employees who have committed them inadvertently.

15. Limitations and Future Research

There are some limitations to this study. Firstly, our survey focuses on SCU as a case study. The legislative agent plays an important role in ethical leadership and OWBI (Maroun & Gowar, 2013). Second, OWBI policies are not included in other restrictions. IWB policies may help explain how organizational factors affect OWBI. Therefore, other studies suggested that the impact of institutional factors on the decision of OWBI. Third, our survey focuses on the relationship between OEC, OC and OWBI at SCU. The diversity of new services created challenges for ethical management.

There are several areas for future research. They are (1) whether individual ethical cultures are transformed through ethical and organizational cultures. Ethical staff may contribute to ethical

organizational cultures, (2) repeating this study among accountants working in other organizations, (3) organizational constructs and employee commitment may be correlated with behavior, (4) the impact of groups on the OWBI, (5) use the institutional theory to understand OWBI. There has been little research using institutional theory in the literature of the OWBI, (6) it is important to understand the impact of similar mechanisms on OWBI, and (7) the effect of these pressures may lead to some elements of personal history. Therefore, this may appear to be resistant to institutional and case-specific pressures.

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