

Whistleblowing in the travel industry: A research in the context of idealism and affective commitment

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Abstract

Whistleblowing is a topic that rarely garners attention in tourism, particularly within the travel industry. This research, delves into external whistleblowing in relation to idealism and affective organizational commitment. The study aims to examine how affective commitment and idealism influence the attitudes of travel agency employees towards external whistleblowing. Employing a quantitative approach, the study investigated these variables using data from 433 travel agency employees in Turkey. The findings indicate that these employees hold unfavourable opinions regarding external whistleblowing. Affective commitment and idealism are demonstrated to significantly impact attitudes towards external whistleblowing. Moreover, the data suggests that idealism does not moderate the correlation between affective commitment and external whistleblowing. This research represents one of the initial inquiries into whistleblowing within the travel industry. Typically, the effectiveness of organisational behaviours, such as affective commitment and external whistleblowing, may depend on the structural aspects of entrepreneurship, as well as the costs and benefits of such actions, rather than solely on the ethical orientation of individuals. The perception and reporting of unethical practices are heavily influenced by community culture, and Turkish culture, in particular, tends to foster a negative mindset towards reporting unethical behaviour externally.

Keywords: External whistleblowing, idealism, affective commitment, travel industry

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1. Introduction

An effective strategy to combat corruption involves viewing whistleblowing as an informational activity (Cho & Song, 2015; Previtali & Cerchiello, 2022). This tool primarily functions as a means to advance communities, organizations, or societies (Lewis, 2006), while also serving as a safeguard against ethical transgressions (Anvari *et al.*, 2019; Chen *et al.*, 2023). The results yield societal benefits (Latan *et al.*, 2018), fostering a culture of accountability and honesty in society (Mehrotra *et al.*, 2020), and addressing unethical behaviour (Berentsen *et al.*, 2008; Kenny *et al.*, 2019). Remaining silent or failing to react may lead to increased ethical violations, underscoring the importance of encouraging and promoting individuals to report such incidents (Miceli & Near, 1994; Farooqi *et al.*, 2017). Moreover, when organizations view whistleblowing as constructive criticism, they can leverage past failures to develop more effective policies (Mannion & Davies, 2015), thereby reducing the production of unsafe products, improving employment conditions, and preventing fraud or waste (Miceli & Near, 1985; Shonhadji & Maulidi, 2021). However, it is important to note the limited number of studies on whistleblowing within the tourism industry. Addressing whistleblowing in the tourism is challenging due to obstacles in data collection and concerns over potential repercussions, which vary depending on the sensitivity of the issue (Kozak & Şahin, 2018). In practice, employees within corporations may struggle to uphold their beliefs and principles, especially when their livelihoods are at risk (McDonald, 2015). Structural issues such as job insecurity, substandard working conditions, and ineffective management in the Turkish tourism industry (Öztürk, 2021) impede the exposure of organizational wrongdoing.

Values relate to an individual's assessment of desired behaviours and objectives, consistently impacting decision-making over time (Jensen, 1987). They govern behaviours, aiming to achieve a balance between values and actions (Singhapakdi & Vitell, 1993; Shafer *et al.*, 2001; Bardi & Schwartz, 2003). Ethical values serve as powerful motivators, directing individuals towards the right courses of action (Sumanth *et al.*, 2011). The responsibility of evaluating actions within the ethical realm, determining their fairness, correctness, goodness, and acceptability, rests upon them (Sampaio & Sobral, 2013). Variances in values indicate moral judgement and can be addressed through relativism and idealism (Ziegenfuss & Singhapakdi, 1994), two dimensions closely linked to individuals' sensitivity to unethical conduct (Zaikauskaite *et al.*, 2020). Those who maintain a positive outlook, believing in the ultimate triumph of good, are often termed idealists. This inclination is more reflective of their general life perception rather than a specific philosophical belief (Guyer & Horstmann, 2015).

Human behaviour is shaped by values, beliefs, ideologies, and past experiences (Pekdemir & Turan, 2015). One's values and value system can be seen as an extension of ethical ideologies. The consistent ethical ideologies of individuals significantly influence their emotional and behavioural responses within organizational environments, as noted by Davis-Blake and Pfeffer (1989) and Park (2005). In this regard, idealists prioritize their own well-being while abstaining from actions that might harm others. They eschew negative thoughts or behaviours that could cause harm (Henle *et al.*, 2005; Honesty & Handayani, 2022). Furthermore, they uphold moral standards and do not rationalize unethical practices (Moore *et al.*, 2012).

Employees' connections to an organisation can range from its entirety to specific values, policies, or goals (Gouldner, 1960). Hence, commitment holds significant weight for all organizations, but manifests in varying levels and forms. Buchanan (1975) asserts that committed workers are less inclined to pursue or accept new job opportunities, thereby mitigating costs associated with high turnover, such as recruiting and training replacements or re-establishing momentum. Wydyanto and Yandi (2020) underscore the integral role of employees in achieving organisational objectives and success. The tourism industry highlights the importance of employees (Avcı & Küçükusta, 2009), who exhibit diverse commitment levels influenced by multiple factors (Oral, 2015). The central focus of this research

revolves around the following inquiry: How does idealism impact the relationship between external whistleblowing and affective commitment among travel agency employees?

While some employees witnessing the same situation choose to remain silent, others opt to disclose the information. Therefore, it is vital to explore the potential social and psychological factors contributing to this behaviour (Gobert & Punch, 2000). This study adopts affective commitment for its representational power in organisational commitment (Cintya & Yustina, 2019). Wiener (1982) suggests that committed employees perform specific tasks not for their individual gain but because they believe these actions are just and ethical.

External whistleblowing is preferred due to the Turkish society's sceptical stance towards it. Previous research shows that when confronted with unethical activities within organizations, Turkish society tends to discourage external whistleblowing (Park *et al.*, 2008; Oktem & Shahbazi, 2012; Erturk & Donmez, 2016; Wozir & Yurtkoru, 2017; Nayir *et al.*, 2018). Hence, among Turkish travel agency employees, external whistleblowing might not be viewed as pro-social behaviour (Sims & Keenan, 1998). Whistleblowing's perception can significantly differ across cultures. Studies in cultural, national, and ethical realms have highlighted substantial disparities in how individuals from different countries perceive whistleblowing (Hassink *et al.*, 2007).

According to Nayir *et al.* (2018), a more idealistic orientation might lead to less inclination toward external whistleblowing. Additionally, individuals with an idealistic nature consider the outcomes of disaffiliation and withdrawal from an organisation significant (Bouarif, 2015). The idealistic perspective may regard disclosure as treacherous in certain mindsets (Uysal & Yavuz, 2015). Due to substantial differences in the ethical development stages of employees from diverse cultures, the ability for ethical decision-making greatly varies among employees from different cultural backgrounds (Berry, 2004). This study revolves around the designated variables within this context.

2. Literature Review

2.1. External Whistleblowing

During the whistleblowing process, a current or former employee reports observed wrongdoing and decides whether to disclose internally or externally (Lee & Xiao, 2018). "Blowing externally" refers to reporting a wrongdoing to a party or group outside the corporation who may have the power to halt or rectify it (Kaptein, 2011). Factors such as lack of internal support, communication and value systems contribute to external whistleblowing (Ray, 2006). Generally, this practice is seen as less favourable (Jeon, 2017) due to negative consequences for both employees (Chiu, 2003; Chen & Lai, 2014; Park & Lewis, 2018; Kearns, 2022) and organizations (Keenan, 1990; Barnett *et al.*, 1993; Benson & Ross, 1998; Rhodes & Strain, 2004; Meriç & Elden, 2019; Puni & Hilton, 2020). Studies conducted in this context indicate a negative view of external whistleblowing (Park *et al.*, 2008; Oktem & Shahbazi, 2012; Nayir & Herzig, 2012; Gökçe, 2013a; Elçi *et al.*, 2016; Erturk & Donmez, 2016; Karatuna *et al.*, 2016; Wozir & Yurtkoru, 2017; Nayir *et al.*, 2018, Bocchiola, 2020). Furthermore, in Turkey, a cultural framework restricts the disclosure of negative aspects within families or groups to the public (Çiftçi, 2017). The hypothesis developed in this context is stated below:

H1: Attitude towards external whistleblowing is negative among travel agency employees.

Primary research on whistleblowing aims understanding the factors influencing an employee's decision to report (Jeon, 2017). These factors include gender (Near & Miceli, 1985; Sims & Keenan 1998; Rehğ *et al.*, 2008; Oelrich & Erlebach, 2021), age (Mesmer-Magnus & Viswesvaran, 2005; Karatuna *et al.*, 2016),

tenure (Dworkin & Baucus, 1998; Önder *et al.*, 2019), and length of service in the organization (Blenkinsopp & Snowden, 2016). However, the research findings demonstrate variation based on socio-demographic factors. The hypothesis developed within this context is presented below:

H2: External whistleblowing differs in relation to gender, age, tenure and length of service.

2.2. Idealism

Forsyth's (1980) taxonomy of ethical ideologies categorises how individuals respond to sensitive ethical situations based on their moral philosophies in terms of idealism and relativism (Gurbuz & Eris, 2016). A high degree of idealism indicates a belief in universality and suggests that individuals do not hold negative attitudes (Atalan *et al.*, 2021). Idealism is recognized as a signifier of robust ethical values and social responsibility (Winter *et al.*, 2004). Numerous studies have explored the influence of idealism on attitudes towards whistleblowing. Shawver and Fuller (2017) underline the statistically significant impact of idealism on whistleblowing intention. Nayır *et al.* (2018) suggest a positive correlation between idealism and internal whistleblowing. Dhamija and Rai (2018) argue that idealism has no impact on external whistleblowing. Similarly, Gökçe (2013b) asserts that there is no effect on external whistleblowing concerning idealism. Contrarily, Nayır and Herzig (2012) discovered a negative correlation between external whistleblowing and idealism.

Moral decisions concerning the organization stem from employees' moral philosophies and values (Shukla & Srivastava, 2017). However, according to Henle *et al.* (2005), idealists actions or decisions that may cause harm. Barnett (1992) highlights that external whistleblowing can have adverse effects on both the organization and the whistleblower. The hypotheses developed in this context are stated below.

H3: Idealism has a negative impact upon external whistleblowing.

2.3. Organisational Commitment

Organisational commitment among employees refers to the overall positive attitude toward their institution. Affective commitment, in particular, signifies the employee's strong support for the organization's goals and principles (Valentine & Barnett, 2003). According to Miceli *et al.* (1991), whistleblowers are employees who feel compelled to report unethical behavior based on their moral values, while fulfilling their obligations to the organisation. Street (1995) asserts that organisational commitment positively influences whistleblowing, as individuals with higher commitment levels exhibit more consistent behaviour. However, Oboreh (2020) and Chaudhary and Gupta (2022) found no impact of affective commitment on external whistleblowing. Conversely, Dinc *et al.* (2017) and Cintya and Yustina (2019) observed that affective commitment negatively affects external whistleblowing. Koç's (2017) reference suggests that, in general, whistleblowing intention remains unaffected by commitment. The connection between organisational commitment and whistleblowing presents a binary opposition (Near & Miceli, 1985; Randall, 1987; Somers & Casal, 1994). Cultural, industrial and organisational factors may influence how employees perceive their commitment to an organisation and their readiness to report wrongdoing (Güven & Şahin, 2023). Based on the aforementioned literature, the following hypothesis has been developed.

H4: Affective commitment has a negative impact upon external whistleblowing

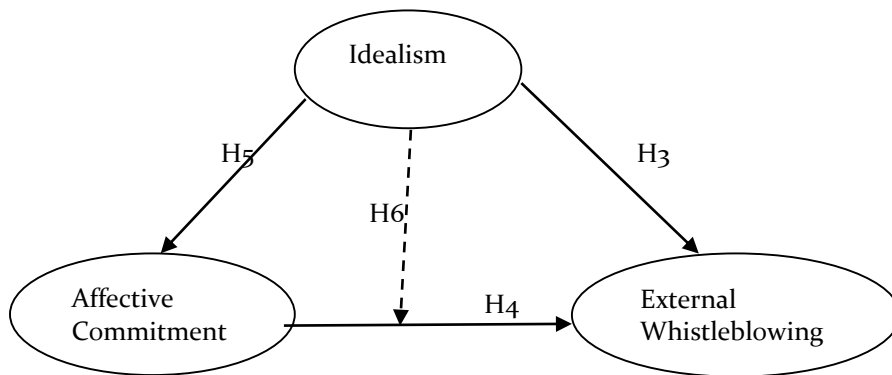
Vitell *et al.* (2010) suggest that there is no clear correlation between idealism and commitment. However, Putranta (2008) posits that employees with idealistic ethical beliefs find it easier to maintain affective commitment. Similarly, Shaub *et al.* (1993) argue that idealistic employees show higher levels of commitment towards their organisations. While empirical evidence linking idealism and

organisational commitment is limited, Bouarif (2015) argues that idealists consider the ethical implications of their disaffiliation or departure from their organisations due to their actions. Commitment establishes an association of the self-system with ethical principles, leading to a sense of obligation to adhere to those ethics and an increased responsibility towards relevant behaviour, refusing to excuse or justify ethical violations (Schlenker, 2008). Drawing from the aforementioned literature, the following hypothesis is formulated:

H5: Idealism has a positive impact upon affective commitment

Though prior research has established a correlation between whistleblowing, organisational commitment, and ethical values (Çetinkaya, 2017; Basri *et al.*, 2020; Irjanti, 2022), the impact of idealism on affective commitment and external whistleblowing remains insufficiently explored. Based on the literature discussed, it is anticipated that affective commitment will negatively affect external whistleblowing, and idealism will amplify this effect.

H6: Idealism has a moderating effect between affective organisational commitment and external whistleblowing correlation.



* The effect of moderator variables is depicted with a dashed line.

** The research design employed one independent variable of affective organisational commitment, one dependent variable of external whistleblowing, one moderating variable of idealism.

Figure 1. Research Design

Unethical practices tend to proliferate within the tourism industry (Gürlek, 2020). This is primarily due to the intricate involvement of multiple stakeholders within the tourism industry (Holden, 2003), a disregard for ethical issues (Suamba, 2020), and the structure of tourism that fosters unethical practices (Liu *et al.*, 2021). Moreover, the prevalence of unethical conduct in Turkish society has increased, contributing to a decline in social trust (Özdemir, 2008). In this context, researching and identifying social, organisational and industrial trends related to combating unethical practices becomes imperative.

3. Method

3.1. Data Collection and Sample

Ethical ambiguity within travel agencies can lead to dubious practices that hinder the industry's progress (Douglas & Lubbe, 2009). The travel industry, due to its high service orientation, often witnesses various forms of unethical conduct, posing morally complex situations of the industry (Friedl,

2017). This study conducted a survey among travel agencies employees to collect data. The sample selection had a dual purpose: firstly, due to limited studies on whistleblowing and ethics within the tourism and travel industry, and secondly, to address the lack of studies examining whistleblowing in travel agencies. All respondents were assured of data confidentiality and anonymity. There were no restrictions on response time for the questionnaire. Using convenience sampling, data collection concluded on August 17, 2022, with 433 participants. Upon examination, three questionnaires were deemed unsuitable for analysis and were excluded, leaving 430 participants for analysis.

As data came from both dependent and independent variables from the same participant, the measure's item placement and survey environment may have led to common method variance (CMV) in the analysis (Cakir & Adiguzel, 2020). CMV might negatively affect internal consistency and produce misleading correlations (Chang *et al.*, 2010). To investigate common method bias, Harman's Single Factor test was performed (Rodríguez-Ardura & Meseguer-Artola, 2020). According to this test, the obtained value must be less than 50% (Fuller *et al.*, 2016). The test resulted in a total explained variance of 25.67%, suggesting the absence of Common Method Bias.

3.2. Measurement Scales

The questionnaire's first section included demographic variables to collect data. The second part contained four questions on external whistleblowing, adapted from Park *et al.* (2008) and Nayır (2012). The phrase "I share the wrongdoing on social networks" was retrospectively added to the scale. The third part focused on idealism developed by Forsyth (1980). The affective organisational commitment scale was obtained from studies conducted by Meyer and Allen (2004) and Dağlı *et al.* (2018). The level of agreement with the items in the scale comprising three dimensions was conducted using 5-point Likert scale (1=Lowest / 5=Highest).

4. Findings

The scale was applied to 430 travel agency employees across various departments, with 297 (69.1%) males and 133 (30.9%) females surveyed. Examining age distribution, 103 (24%) participants were in the 19 to 30 years age group, and 309 (71.8%) were in the 31 to 50 years age group. Educational status revealed that 75.1% of participants had undergraduate and graduate degrees. The distribution of employees' length of service varied: Less than 1 year 24.9% (107), 1 to 5 years 38.4% (165), 6 to 10 years 19.5% (84), 11 to 15 years 9.1% (39), and more than 15 years 8.1% (35). Participants reported the most common unethical practice in their business life as mobbing, accounting for 27.1% (183).

Table 1 presents the results of the t-test and ANOVA conducted to establish statistically significant differences. T-tests and Analysis of Variance or F-Test (ANOVA) are statistical methods that compare the means of groups to test hypotheses. T-tests compare the means of two groups, while ANOVA compares the means among three or more groups. A significant p-value ($p < 0.05$) in these tests indicates a statistically significant difference in means for one or more pairs (Mishra *et al.*, 2019). The female sample showed significantly higher values compared to the male sample. The obtained results also indicated differences in age, length of service in the organisation, and tenure.

Factor analysis serves as a preliminary step to establish the construct validity of the scale applied in this research. However, prior to its application, Bartlett's Sphericity and the Kaiser-Meyer-Olkin (KMO) tests should be introduced to confirm the suitability of conducting factor analysis. Table 2 displays the results of the KMO and Bartlett's tests.

Table 1. Test of Differences in Means

External Whistleblowing									
Variables			n	X	sd	t / F	p	Difference	
Gender	1	Female	133	2.12	1.188	3.296	0.001	1>2	
	2	Male	297	1.17	0.959				
Age	1	19-30	103	2.08	1.152	3.099	0.046	1>2	
	2	31-50	309	1.78	0.994				
	3	51-64	18	1.19	1.222				
Length of Service in the Organisation	1	less than 1 year	107	2.11	1.174	3.094	0.016	1>4	
	2	1 to 5 years	165	1.77	0.963				
	3	6 to 10 years	84	1.77	1.018				
	4	11 to 15 years	39	1.55	0.770				
	5	more than 15 years	35	2.01	1.237				
Tenure	1	less than 1 year	34	2.40	1.264	3.562	0.007	1>4	
	2	1 to 5 years	74	1.90	1.059				
	3	6 to 10 years	101	1.90	0.991				
	4	11 to 15 years	82	1.63	0.830				
	5	more than 15 years	139	1.81	1.104				

Table 2. KMO and Bartlett's Test Results

KMO Measure of Sampling Adequacy		0.817
Bartlett's Test of Sphericity	Mean Chi-Square	2969.801
	Df	120
	Sig.	0.000

The study examined the variables of affective organisational commitment, idealism and external whistleblowing with a total of 16 items. Based on factor analysis, 6 items were removed from the idealism scale as they were found to be distributed across different factors. This removal was necessary to enhance the reliability of the scale, given that the calculated values in the eigenvalues table were below 50%. The utilization of descriptive statistics minimises the risk of presenting erroneous outcomes in research (Kaur *et al.*, 2018). The concept of standard deviation (SD) indicates the extent to which data deviates from the arithmetic mean of a given dataset (Çakır, 2019). The arithmetic mean helps identify the value toward which the units in the dataset converge, enabling comparisons (Lorcu, 2020). Table 3 lists the factor loads, factor means, and standard deviations.

It is essential to determine whether the existing measures are suitable for the current study. At this juncture, confirmatory factor analysis (CFA) was conducted to assess the tool's effectiveness within the sample (Harrington, 2009). Initially, the model's compliance values were examined in the confirmatory factor analysis. The compliance values derived from the AMOS software as a result of the confirmatory factor analysis and the appropriate reference intervals of these values are listed in Table 4.

Table 4 presented all the compliance values within the reference ranges. The validity of the three-factor structure, identified through explanatory factor analysis, was affirmed by confirmatory factor analysis. The reliability of measurement tools is a prerequisite for authentic result interpretation. Cronbach's Alpha (α) value may serve as an index of reliability (Tavakol & Dennick, 2011). The " α " values for each factor representing the three-factor structure obtained from analysis are outlined in Table 5. In furtherance the scale to counterbalance the convergent validity requirement, AVE values are assumed

to be 0.50 and above (Bagozzi & Yi, 1988; Zait & Berteau, 2011). However, values below 0.50 are acceptable in some instances (Fornell & Larcker, 1981), provided that items-to-total correlations exceed 0.40 and the CR value is high (Bettencourt, 2004; Kachkar & Djafri, 2022). Based on CR alone, it can be inferred that the structure's convergent validity is adequate (Lam, 2012). The CR values must be higher than the AVE values to ensure validity. For model reliability, the CR value should exceed 0.70 (Ghadi *et al.*, 2002). Table 5 presents the results for reliability and validity.

Table 3. Factor Loads

Variables	Items	Scale Items Representing Variables	DIMENSIONS			Mean	SD
			1	2	3		
Affective Organisational Commitment	AOC ₄	I do not feel "emotionally attached" to this organisation.	0.826				
	AOC ₆	This organisation has a great deal of personal meaning for me.	0.799				
	AOC ₅	I do not feel like "part of the family" at my organisation.	0.787				
	AOC ₃	I do not feel a strong sense of "belonging" to my organisation.	0.758			3.564	1.0490
	AOC ₁	I would be very happy to spend the rest of my career with this organisation.	0.725				
	AOC ₂	I really feel as if this organisation's problems are my own.	0.673				
Idealism	IDEA _{4a}	One should never psychologically harm another person.		0.852			
	IDEA _{4b}	One should never physically harm another person.		0.789			
	IDEA _{5a}	One should not perform an action which might in any way threaten the dignity of another individual.		0.782			
	IDEA ₆	If an action could harm innocent other, then it should not be done.		0.701		4.800	0.4532
	IDEA ₃	The existence of potential harm to others is always wrong, irrespective of the benefits to be gained.		0.678			
	IDEA _{5b}	One should not perform an action which might in any way threaten the welfare of another individual.		0.662			
External Whistleblowing	EWB ₃	I inform the public about the wrongdoing.			0.851		
	EWB ₂	I provide information to outside agencies about the wrongdoing.			0.844		
	EWB ₁	I report the wrongdoing to the appropriate authorities outside of the workplace.			0.826	1.858	1.0098
	EWB ₄	I share the wrongdoing on social networks.			0.733		

*Aoc = Affective Organisational Commitment, Idea = Idealism, Ewb = External Whistleblowing

Table 4. Compliance indexes and references obtained from CFA

Index	χ^2/df	RMSEA	NFI	CFI	GFI	AGFI
Value	2.5	0.05	0.92	0.95	0.93	0.91
Reference range	$2 \leq x \leq 5$	$0.05 \leq x \leq 0.08$	$0.90 \leq x \leq 0.95$	$0.90 \leq x \leq 0.97$	$0.90 \leq x \leq 0.95$	$0.90 \leq x \leq 1$

* The reference ranges were adapted from the work of Abbott (2003) and Erkorkmaz *et al.* (2013).

Table 5. Constructed reliability and validity analysis

Factors	Cronbach's Alpha (α)	Composite Reliability	Average Extracted	Variance
Idealism	0.834	0.844	0.481	
Affective Organisational Commitment	0.831	0.850	0.494	
External Whistleblowing	0.857	0.817	0.537	

According to the principle of discrimination validity, each dimension must be distinct from others to exist independently (Holton *et al.*, 2007). Fornell and Larcker's method (1981) was utilized to evaluate construct validity by comparing AVE square root values with inter-construct correlation (Tsaousoglou *et al.*, 2022). These values must, by definition, be greater than the correlation of the components.

Table 6. Divergent Validity

Factors	AVE Square Root	MSV	ASV	Idealism	Affective Organisational Commitment
Idealism	0.693	0.013	0.01		
Affective Organisational Commitment	0.702	0.028	0.02	0.099**	
External Whistleblowing	0.732	0.028	0.017	-0.113*	-0.156**

*Correlation is significant at the 0,05 level (two-tailed)

**Correlation is significant at the 0,01 level (two-tailed)

Additionally, as shown in Table 6, MSV and ASV values fulfill the condition for divergent validity ($MSV < AVE$ and $ASV < AVE$).

Table 7. Regression Analysis Results

Hypothesis	Independent	Dependent	Standard β	Significance	Adjusted R ²	F-value	Reject / Accept
H ₃	Idealism	External Whistleblowing	-0.113	0.019	0.010	5.501	Accept
H ₄	Affective Commitment	External Whistleblowing	-0.156	0.001	0.022	10.662	Accept
H ₅	Idealism	Affective Commitment	0.099	0.040	0.038	4.261	Accept

Regression analysis was implemented to test the variables in the research model. Table 7 demonstrates whether the tested hypotheses were accepted in this analysis. As indicated in Table 7, hypotheses H₃, H₄ and H₅ were supported.

The moderating effects were examined using the SPSS Process V42 plug-in. The correlation between two variables might differ at the level of a third variable, known as the denominated moderator. At this point, idealism was considered a moderating variable. Hayes's 1st model determined the moderation effect. Though the p-value is not directly generated in this test, SPSS provides it, and the results are indicated by confidence intervals. The absence of a moderating effect can be inferred if the confidence intervals contain a zero value.

Table 8. Hayes Test Results

Variables	β	se	p	t	LLCI	ULCI	Reject / Accept
Constant	2.4826	1.7139	0.1482	1.4485	-0.8862	5.8515	
Affective Organisational Commitment (X)	0.1529	0.4944	0.7573	0.3093	-0.8189	1.1247	
Idealism (W)	-0.0188	0.3541	0.9577	-0.0530	-0.7148	0.6773	
Interactional Variable (X*W)	-0.0630	0.1016	0.5359	-0.6195	-0.2627	0.1368	Reject
R				0.1863			
R-sq				0.0347			
R-sq chg.				0.0009			

As shown in Table 8, H6 hypothesis was not supported. The results suggest that the moderating effect of the interactional variable (X*W) on external whistleblowing was not significant.

5. Discussion

Individuals are frequently confronted with situations perceived as problematic (Leisinger, 2005). Variances in individual judgment concerning the severity of such situations may lead to an amplification or reduction in the tendency to blow the whistle (Sims & Keenan, 1999). While views on the connection between organisational commitment and whistleblowing vary (Randall, 1987; Somers & Casal, 1994), Alleyne *et al.* (2013) assert that staff may be inclined to report inappropriate conduct within the company due to their loyalty and devotion. Consequently, they prefer to address the issue internally rather than externally (Mansbach & Bachner, 2010).

The mean scores for external whistleblowing tend to be below the scale, indicating a negative perspective on the practice (mean = 1.86, sd = 1.04). This conclusion aligns with previous research in the field (Park *et al.*, 2008; Mansbach & Bachner, 2010; Oktem & Shahbazi, 2012; Nayir & Herzig, 2012; Gökçe, 2013a; Elçi *et al.*, 2016; Erturk & Donmez, 2016; Karatuna *et al.*, 2016; Wozir & Yurtkoru, 2017; Nayir *et al.*, 2018). It is evident that whistleblowers face greater costs when disclosing misconduct externally (Barnett, 1992; Dworkin & Baucus, 1998; Mansor *et al.*, 2022). Additionally, this result reflects Turkish culture and regulations. For instance, according to Mendelsohn (2009), the American system safeguards external whistleblowers from reprisals, while Hüttel and Lederer (2013) highlight the emergence of global laws that promote the ethical reporting of misconduct and safeguarding of whistleblowers. There is no direct law on whistleblowing in Turkey (Yıldız & Tanı, 2018), and there is a negative perception of external whistleblowing in Turkish culture (Önder *et al.*, 2019), resulting in a few such cases (Nayir & Herzig, 2012). Fundamentally, Turkish culture promotes secrecy in conjunction with religious beliefs. Regarding gender, the results show that female employees have relatively more positive attitudes towards external whistleblowing. However, there is a contradiction in the gender findings. Although Sims and Keenan (1998) suggest that men are more inclined to do so, Oelrich and Erlebach (2021) and Nayir *et al.* (2018) claim the opposite. Tilton (2017) suggests that there is no satisfactory answer to whether men or women are more likely to whistleblow.

Near and Miceli (1985) suggest that older employees may be less likely to take risks and initiate disclosures due to organisational investments, while Mesmer-Magnus and Viswesvaran (2005) suggest that older employees aim to defend values. Research shows an inverse relationship between increasing age and external whistleblowing. Particularly after a certain age, it becomes difficult for older employees to carry out certain tasks in the tourism industry due to physical and health conditions, potentially impacting their job security. The detrimental effects of external whistleblowing are evident for these workers.

Newcomers have less personal investment, and Dworkin and Baucus (1998) suggest they are also less concerned about causing losses to the organisation. Therefore, they may be more likely to blow whistle externally. According to Blenkinsopp and Snowden (2016), long-term employees may be used to unethical practices and do not see any issue with voicing their concerns. Newcomers, on the other hand, may react differently by evaluating such practices differently. According to Sims and Keenan (1998), seniority has no effect on external whistleblowing. An important finding is that the attitudes towards external whistleblowing are higher among employees who have worked the longest and the shortest time. This could be explained by the correlation between seniority and access to privileged information within the organisation. Moreover, these employees may hold confidential information or be contemplating retirement. In contrast, newcomers may have less at stake in terms of organisational investment.

Recent evidence indicates a negative correlation between idealism and external whistleblowing. Kördeve (2017) and Dhamija and Rai (2018) report no significant relationship between these variables. Güğercin and Ay (2016) contend that idealists' manifest behaviours that promote the welfare of the organisation's members. Nayir *et al.* (2018) maintain that idealists are less inclined to disclose information through external means. According to existing literature and research findings, it can be inferred that there exists an adverse association between idealistic values and external whistleblowing. External whistleblowing involves confiding in a third-party, relinquishing control over the problem, potentially resulting in detrimental outcomes for the organisation and implicating other employees. Resolving the issue internally is considered preferable. Furthermore, the notion of confidentiality or certain aspects of Turkish customs, potentially rooted in religion, could result in unfavourable views towards seeking outside resolutions.

The correlation between external whistleblowing and affective commitment was found to be negative and significant. In their studies, Chintya and Yustina (2019) and Alleyne (2016) obtained similar results. However, Somers and Casal (1994) highlighted a moderate level of commitment and a correlation with whistleblowing. Conversely, Oboreh (2020) noted no significant statistical findings concerning external whistleblowing and affective commitment. At this juncture, societal and occupational characteristics might be linked to attitudes towards external whistleblowing at varying levels of commitment. Given potential harms, this study predicted negative associations between affective commitment and external whistleblowing. The obtained results also confirmed this expectation.

Putranta and Kingshott's (2011) research suggests that idealism has a negligible influence on affective commitment. Conversely, according to Hall *et al.* (2005), those with an idealistic outlook tend to adhere more to professional standards, leading to increased levels of affective commitment. However, the study's findings indicate only a minor positive impact. Therefore, relying solely on the idealist perspective to explain organisational commitment is insufficient. There are varying levels and reasons for an employee's commitment to an organisation. Several organisational factors, rather than personal ethical values, likely foster commitment. In this regard, having an idealistic outlook alone is inadequate for establishing affective commitment. The intricate and obscure nature of organisational behaviours, such as organisational commitment and whistleblowing, is believed to contribute to this situation. This might also explain why idealism has no impact on the correlation between affective commitment and external whistleblowing.

6. Conclusion

Only a small number of managers support external whistleblowing, and whistleblowers are seldom encouraged within the tourism industry (Cerovic *et al.*, 2013). Nevertheless, instances of corporate fraud

and scandals, such as deceitful practices, bribery, and unethical policies within the tourism industry have resulted in job losses, detrimental competition, societal moral harm, and harm to the country's reputation (Srivastava & Gupta, 2022). Furthermore, whistleblowers encounter various forms of retaliation (Kobroń-Gąsiorowska, 2021; Chen *et al.*, 2023). It is crucial to scrutinise this problem within the context of the tourism industry. Some organisations engage in unscrupulous practices despite ethical obligations towards society (Kaptein, 2011), carried out by individuals within the company or as part of daily tasks. Hence, it is imperative to examine this occurrence, particularly in the tourism industry, as it is often associated with unscrupulous conduct.

Organisations mirror society. The prevalence of certain unethical practices, including bribery, discrimination and mobbing, within the travel industry may lead employees to normalise such behaviours, indicative of prevalent societal views. Consequently, employees may hesitate to take action against witnessed wrongdoings. This situation can be explained by Cognitive Dissonance Theory. Specifically, when an individual chooses not to disclose an unethical practice, they adopt favourable attitudes that reduce inconsistencies (Yücel & Çizel, 2018). For instance, colleagues who observed a female travel agency employee being harassed at work subsequently criticised her makeup and clothing choices.

Ethical values, moral evaluations, judgments, comments, and behaviours can vary significantly among individuals. People typically know what they ought to do, but conflicts between their actions and beliefs may arise. In Turkish society, unethical practices are considered condemned, yet there is hesitancy to actively deter them. In such situations, it is possible to foresee that this person may face problems and suffer irreparable losses. In a system fundamentally flawed and accepted by the majority, pursuing ethical morality, idealism, and combating evil may be utopian approaches. Moreover, in Turkish society, disclosing information to external parties is not viewed as morally or socially acceptable. Such actions can lead to negative consequences, including stigmatization, loss of organisational investments, and alienation, causing individuals to avoid and disengage in facing such situations.

In general, societal, cultural, collegial, and organisational structures can wield a more significant impact on how organisations behave compared to an individual's moral values. Even individuals with strong principles might reconsider their loyalty to an organisation when faced with delayed salaries or better job opportunities elsewhere. Consequently, personnel strongly committed to their company or concerned for society's welfare may contemplate reporting externally. Idealism may promote external whistleblowing under suitable conditions where fundamental regulations are in place, and whistleblowers benefit from legal protection. The structure and culture of an organisation can profoundly influence this. Setting well-defined boundaries for unethical practices, fostering transparent communication, and upholding impartial systems can shield a company from susceptibility to external whistleblowing.

This study possesses specific limitations that demand careful consideration during result interpretation. The research was conducted within a single-country context, thus extrapolating wide-ranging conclusions from these findings might not be appropriate. The inclination toward whistleblowing is significantly affected by cultural and national disparities, necessitating their acknowledgment. This stance is supported by Hassink *et al.* (2007). Furthermore, given the sensitivity of ethical considerations, participants may have offered socially desirable responses. Hence, it is essential to conduct cross-cultural assessments and engage in direct interviews with real whistleblowers.

Identifying the channels and tools used by employees to report wrongdoing is essential, as well as recognizing the organisational factors or personal tendencies affecting their decision to report.

Consequently, employees predominantly uncover unethical practices. These factors must be taken into account when creating strategies to address unethical incidents occurring at the individual, organisational, social or global levels.

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