

Ethical Climate and Whistleblowing Intention in Food and Beverage Firms in Port Harcourt

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ABSTRACT: This study examined the relationship between ethical climate and whistleblowing intention in food and beverage firms operating in Port Harcourt, Rivers State. The study specifically focused on two core dimensions of ethical climate rules and code ethical climate and caring ethical climate to determine their influence on employees' intention to report unethical practices. A quantitative research design employing a cross-sectional survey approach was adopted. Data were collected from a sample of 156 employees of selected food and beverage firms using a structured questionnaire developed from validated ethical climate and whistleblowing intention scales. The data were analyzed using descriptive statistics and regression analysis with SPSS. The findings revealed that rules and code ethical climate had a positive and statistically significant relationship with whistleblowing intention, indicating that clearly defined ethical rules, formal codes of conduct, and established procedures enhance employees' willingness to report wrongdoing. Similarly, caring ethical climate was found to exert a significant positive influence on whistleblowing intention, suggesting that organizations that emphasize concern for others, fairness, and collective well-being encourage ethical voice behaviors among employees. Overall, the regression results demonstrated that ethical climate is a significant predictor of whistleblowing intention in the food and beverage sector. The study concludes that fostering a strong ethical climate through enforceable rules, ethical codes, and a culture of care can enhance whistleblowing intention and reduce unethical practices within organizations. The study recommends that management should strengthen ethical policies, promote ethical leadership, and provide protective mechanisms that support employees who report unethical conduct.

KEYWORDS: Ethical Climate, Rules and Code Ethical Climate, Caring Ethical Climate, Whistleblowing Intention, Food and Beverage Firms, Port Harcourt.

INTRODUCTION

In recent years, growing corporate scandals, unethical business practices, and regulatory failures have intensified scholarly and managerial interest in ethical issues within organizations. One of the most critical ethical mechanisms for detecting and preventing wrongdoing is whistleblowing, which involves employees' disclosure of illegal, immoral, or illegitimate practices under the control of their employers to persons or organizations that may be able to effect action (Near & Miceli, 1985). However, employees' willingness to report wrongdoing referred to as whistleblowing intention largely depends on the ethical environment within which they operate. This environment, commonly described as ethical climate, shapes shared perceptions of what constitutes ethically appropriate behavior and how ethical issues should be addressed in organizations (Victor & Cullen, 1988). In highly competitive industries such as food and beverage manufacturing, where safety standards, quality control, and regulatory compliance are paramount, the ethical climate plays a decisive role in encouraging or discouraging whistleblowing intentions.

Empirical studies suggest that unethical practices in food and beverage firms such as adulteration of products, violation of safety standards, falsification of records, tax evasion, and environmental pollution, pose serious threats to public health and organizational sustainability (Oladapo & Adeyemi, 2020). In Nigeria, particularly in industrial hubs like Port Harcourt, the food and beverage sector operates within a challenging institutional environment characterized by weak regulatory enforcement, intense competition, and economic pressures. These conditions may heighten the likelihood of unethical behavior while simultaneously discouraging employees from reporting wrongdoing due to fear of retaliation, job insecurity, and social stigma (Adebayo & Ogunleye, 2018). According to Rothwell and Baldwin (2007) weak ethical climates exacerbate employees' fear of retaliation and silence, thereby reducing whistleblowing intentions. Okafor and Bode-Okunade (2020) in their study indicated that, cultural norms emphasizing loyalty, respect for authority, and fear of victimization further discourage whistleblowing, even when employees are aware of serious misconduct. With reference to Treviño et al., (2014) organizations that institutionalize ethical values through clear codes of conduct,

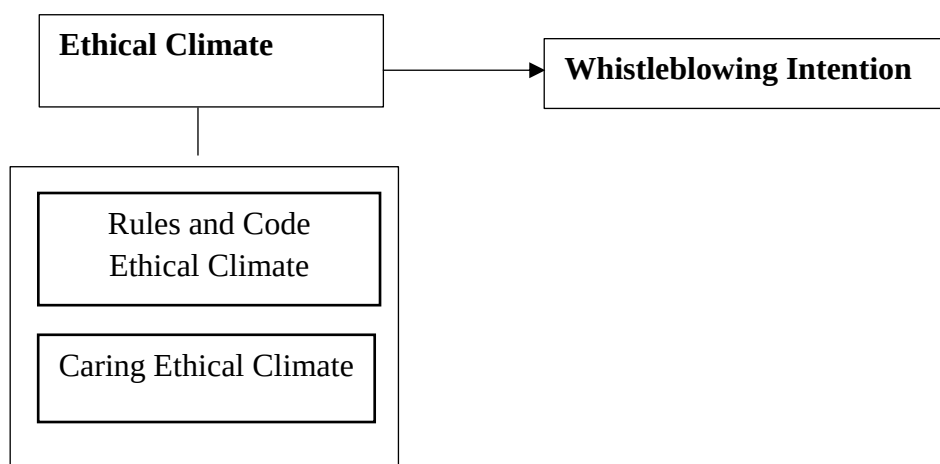
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ethical leadership, transparent reporting mechanisms, and protection for whistleblowers are more likely to foster positive whistleblowing intentions. Consequently, understanding how ethical climate influences whistleblowing intention among food and beverage firms in Port Harcourt is important because unethical practices in food and beverage firms have direct implications for consumer safety and public trust.

However, most empirical studies have focused on public sector organizations, financial institutions, and anti-corruption agencies, with limited attention given to the private manufacturing sector, particularly food and beverage firms (Ofoegbu & Nwadiani, 2021). This study therefore filled this gap by examining the relationship between ethical climate and whistleblowing intention using food and beverage firms in Port Harcourt, Nigeria. Thus, the purpose of the study is to examine the influence of ethical climate on whistleblowing intention. To achieve this purpose, the study postulated that, there is no relationship between the dimensions of ethical climate (rules and code ethical climate and caring ethical climate) and whistleblowing intention

LITERATURE REVIEW

Conceptual Framework



Source: Victor and Cullen (1988), Park and Blenkinsopp (2009)

THEORETICAL FRAMEWORK

Ethical Climate Theory, developed by Victor and Cullen (1988), provides a robust theoretical foundation for understanding how organizational environments influence ethical decision-making and behavior, including whistleblowing intention. The theory posits that organizations develop shared perceptions about ethical practices, policies, and procedures, which collectively form the ethical climate. These shared perceptions guide employees' interpretation of ethical issues and influence how they respond to moral dilemmas within the workplace. According to Ethical Climate Theory, ethical climates are derived from two key dimensions: ethical criteria (egoism, benevolence, and principle) and locus of analysis (individual, local, and cosmopolitan). The interaction of these dimensions produces distinct ethical climate types, such as caring, rules, law and code, instrumental, and independence climates (Victor & Cullen, 1988). These climate types serve as normative frameworks that shape employees' ethical reasoning and behavioral intentions. The theory is particularly relevant to whistleblowing because it explains how organizational norms legitimize or discourage ethical voice. In organizations with a strong **rules and code ethical climate**, ethical behavior is guided by compliance with formal rules, professional standards, and legal requirements. Ethical Climate Theory suggests that when employees perceive that adherence to rules and codes is highly valued, they are more likely to interpret whistleblowing as an appropriate and expected response to ethical violations. Empirical evidence supports this assertion, indicating that rule-oriented ethical climates reduce moral ambiguity and encourage employees to report wrongdoing as a means of upholding organizational and legal standards (Martin & Cullen, 2006).

Concept of Ethical Climate

Ethical climate is broadly defined as the shared perceptions among employees regarding what constitutes ethically appropriate behavior and how ethical issues should be handled within an organization (Victor & Cullen, 1988). Unlike individual ethics, which focus on personal moral values, ethical climate reflects collective organizational norms, policies, and practices that guide ethical reasoning. Victor and Cullen (1988) conceptualized ethical climate as a multidimensional construct rooted in ethical philosophy (egoism, benevolence, and principle) and locus of analysis (individual, local, and cosmopolitan). This framework has remained foundational in ethical climate research and has been empirically validated across different organizational contexts. Ethical climate is also closely related to ethical decision-making within organizations. Cullen et al. (2003) argue that ethical climate shapes how

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employees interpret ethical dilemmas by providing normative cues about acceptable conduct. In organizations with a strong ethical climate, employees experience reduced moral ambiguity and greater confidence in making ethical choices. This is particularly relevant in food and beverage firms, where employees frequently encounter ethical issues related to product quality, safety compliance, environmental responsibility, and truthful reporting. A positive ethical climate can encourage employees to prioritize public safety and ethical standards over short-term profits.

Empirical studies further demonstrate that ethical climate significantly influences employees' willingness to report unethical practices. For instance, Rothwell and Baldwin (2007) found that employees working in organizations with supportive ethical climates were more likely to report wrongdoing due to reduced fear of retaliation and increased trust in management. Similarly, Vadera et al. (2009) observed that ethical climates emphasizing fairness, care, and rule compliance foster ethical voice behaviors, including whistleblowing. These findings suggest that ethical climate not only guides ethical judgment but also empowers employees to act upon ethical concerns. In developing economies such as Nigeria, the role of ethical climate becomes even more pronounced due to institutional weaknesses, inconsistent regulatory enforcement, and socio-cultural pressures that may discourage ethical behavior. Studies conducted in Nigerian organizations indicate that weak ethical climates contribute to unethical practices, corruption, and employee silence (Adebayo & Ogunleye, 2018). Conversely, organizations that institutionalize ethical values through codes of conduct, ethical leadership, and transparent reporting mechanisms tend to develop stronger ethical climates that promote accountability and ethical compliance (Okafor & Bode-Okunade, 2020). Ethical climate is also shaped by leadership behavior and organizational culture. Ethical leaders play a critical role in establishing and sustaining ethical climates by modeling ethical behavior, communicating ethical expectations, and enforcing ethical standards (Brown et al., 2005). When leaders demonstrate consistency between words and actions, employees are more likely to perceive the organization as ethically responsible. Empirical evidence suggests that ethical leadership strengthens ethical climate, which in turn mediates the relationship between leadership behavior and ethical outcomes such as whistleblowing intention and organizational commitment (Neubert et al., 2009).

Rules and Code Ethical Climate: The rules and code ethical climate refers to an organizational environment in which ethical behavior is guided by formal rules, internal policies, professional standards, and external legal requirements. In this type of ethical climate, employees are expected to make decisions based on established organizational procedures and universally accepted codes of conduct rather than personal interests or situational pressures (Victor & Cullen, 1988). The emphasis is placed on compliance, consistency, and accountability, ensuring that organizational actions align with both internal regulations and statutory laws. Conceptually, the rules and code ethical climate derives from the principle-based ethical philosophy, where ethical decision-making is anchored on what is right according to established norms and rules (Cullen et al., 2003). Employees operating within this climate perceive that adherence to policies, safety standards, and professional guidelines is non-negotiable. In food and beverage firms, this dimension is particularly critical because operations are governed by strict regulatory frameworks related to food safety, hygiene, quality control, and environmental protection. Compliance with regulatory agencies such as NAFDAC and internal quality assurance procedures reflects the presence of a strong rules and code ethical climate. Furthermore, the rules and code ethical climate fosters trust in organizational systems by assuring employees that ethical violations will be addressed through formal mechanisms rather than ignored or tolerated. This assurance is essential in encouraging employees to report wrongdoing without fear of unfair treatment or retaliation (Treviño et al., 2014). In the Nigerian manufacturing context, where regulatory enforcement may be inconsistent, a strong internal rules and code ethical climate serves as an internal control mechanism that promotes ethical discipline and accountability.

Caring Ethical Climate: The caring ethical climate is characterized by an organizational emphasis on concern for the welfare of others, including employees, customers, the organization, and society at large. In this ethical climate, decisions are evaluated based on their impact on collective well-being rather than individual or organizational self-interest (Victor & Cullen, 1988). Ethical behavior is defined by actions that minimize harm and promote the greater good. Conceptually, the caring ethical climate is rooted in benevolence-based ethical philosophy, which prioritizes empathy, fairness, and social responsibility (Cullen et al., 2003). Employees working in organizations with a caring ethical climate perceive that management values human dignity, consumer safety, and ethical responsibility. In food and beverage firms, this dimension is particularly relevant because unethical practices such as product adulteration, poor hygiene, or environmental negligence can pose serious risks to public health and community well-being. Empirical studies indicate that caring ethical climates foster moral sensitivity and encourage employees to act ethically even in the absence of formal rules (Vadera et al., 2009). When employees believe that their organization genuinely cares about stakeholders, they are more likely to feel morally obligated to report unethical practices that could cause harm. This sense of moral responsibility strengthens whistleblowing intention, as reporting wrongdoing is perceived as an act of protection rather than betrayal (Rothwell & Baldwin, 2007). Additionally, a caring ethical climate enhances psychological safety and trust within the organization. Employees feel supported and valued, which reduces fear of retaliation and social isolation associated with whistleblowing (Brown et al., 2005). In socio-cultural contexts such as Port Harcourt, where interpersonal relationships and communal values are influential, a caring ethical climate can significantly shape employees' ethical behavior and willingness to speak up.

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Concept of Whistleblowing

Whistleblowing refers to the act of disclosing illegal, unethical, or illegitimate practices occurring within an organization to individuals or bodies capable of taking corrective action. It is generally carried out by employees or former employees who possess insider knowledge of organizational misconduct. Whistleblowing is considered an important ethical behavior because it serves as a mechanism for promoting organizational accountability, transparency, and integrity (Near & Miceli, 1985). Scholars commonly define whistleblowing as the voluntary disclosure of wrongdoing by organizational members to either internal or external authorities. Near and Miceli (1985) describe whistleblowing as the disclosure by organization members of practices under the control of their employers that are illegal, immoral, or illegitimate. This definition emphasizes three core elements: the existence of wrongdoing, the insider status of the whistleblower, and the intent to report to parties capable of addressing the issue. Thus, whistleblowing goes beyond mere complaint-making and involves a deliberate ethical choice aimed at preventing harm to the organization or its stakeholders.

Whistleblowing can be classified into internal and external whistleblowing. Internal whistleblowing occurs when employees report unethical practices to supervisors, managers, ethics committees, or internal compliance units within the organization. External whistleblowing, on the other hand, involves reporting wrongdoing to bodies outside the organization such as regulatory agencies, law enforcement authorities, professional associations, or the media (Miceli, Near, & Dworkin, 2008). Internal whistleblowing is generally preferred by organizations because it allows issues to be resolved without reputational damage, whereas external whistleblowing is often pursued when internal channels are ineffective or perceived as unsafe. Another important distinction in the whistleblowing literature is between actual whistleblowing behavior and whistleblowing intention. Whistleblowing intention refers to an employee's willingness or readiness to report wrongdoing if it occurs. It is a psychological state that precedes actual whistleblowing behavior and is influenced by individual, organizational, and contextual factors (Ajzen, 1991). Because actual whistleblowing can be risky and difficult to observe, many empirical studies focus on whistleblowing intention as a reliable predictor of future reporting behavior.

EMPIRICAL REVIEW

The relationship between dimensions of ethical climate used in this study and whistleblowing intention has been widely examined in organizational ethics literature, with empirical evidence consistently suggesting a positive association between the variables.

According to the study of Victor and Cullen (1988) ethical climates emphasizing caring and rules and codes were associated with higher levels of ethical awareness and principled decision-making. Employees in such climates are socialized to prioritize organizational and legal standards over personal or situational considerations, which increases their likelihood of reporting unethical conduct. They are likely to recognize unethical practices as harmful to stakeholders and feel morally obligated to report them. This sense of moral obligation has been identified as a key antecedent of whistleblowing intention in empirical studies (Vadera et al., 2009).

Martin and Cullen (2006), in their meta-analytic review of ethical climate studies, found that rules and law-and-code ethical climates were positively related to ethical behaviors and negatively related to unethical practices. Their findings suggest that employees operating in rule-oriented climates perceive whistleblowing as a formal responsibility aligned with organizational values. This perception reduces moral ambiguity and strengthens employees' intentions to report wrongdoing, particularly when violations clearly contravene established policies or legal standards.

Rothwell and Baldwin (2007) demonstrate that employees working in organizations with supportive and caring ethical climates and rules including codes of conduct are more willing to report wrongdoing due to reduced fear of retaliation. Their study revealed that perceived organizational support and fairness—core elements of a caring climate significantly enhance employees' confidence in whistleblowing mechanisms. This confidence strengthens whistleblowing intention, as employees perceive that management will respond constructively to reported misconduct.

Parboteeah, Hoegl, and Cullen (2010) empirically examined ethical climate across multiple organizations and found that rule-based ethical climates were positively associated with ethical intentions and behaviors. The authors argue that rules and code climates provide a structured ethical framework that legitimizes whistleblowing as a mechanism for enforcing ethical compliance. Employees in such climates are more likely to view reporting misconduct as an extension of rule enforcement rather than as an act of disloyalty. Park and Blenkinsopp (2009) applying the theory of planned behavior, found that organizational norms and perceived behavioral control significantly influence whistleblowing intention. In organizations where rules and codes are clearly communicated and enforced, employees perceive stronger normative support for whistleblowing, which increases their intention to report wrongdoing. Okafor and Bode-Okunade (2020) found that Nigerian employees were more willing to report unethical practices when organizational policies explicitly supported ethical reporting and compliance. Their study highlights that in contexts characterized by weak institutional enforcement, internal organizational rules play a crucial role in shaping ethical behavior. Their findings likewise indicate that caring ethical climates mitigate socio-cultural barriers to whistleblowing, such as fear of victimization and loyalty norms, which are prevalent in many African organizational contexts. Similarly, Adebayo and Ogunleye (2018) reported that

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the presence of clear ethical guidelines and compliance mechanisms significantly enhanced whistleblowing intention among employees in Nigerian manufacturing firms.

Treviño et al. (2014) found that organizations with well-established ethical infrastructures, including codes of conduct and enforcement mechanisms, experience higher levels of ethical voice and lower levels of employee silence. Employees are more willing to report wrongdoing when they trust that organizational rules will protect them from unfair treatment.

Oladapo and Adeyemi (2020) reported that employees were more likely to report safety violations and quality breaches in organizations where management emphasized consumer protection and employee well-being. This finding underscores the importance of caring ethical climates in industries where ethical lapses can have severe public health implications.

METHODOLOGY

This study adopted a quantitative research design using a cross-sectional survey approach to empirically examine the relationship between ethical climate and whistleblowing intention in food and beverage firms in Port Harcourt, Rivers State. A structured questionnaire was used as the primary instrument for data collection. The population was 10 selected food and beverage firms in port Harcourt. However, the respondents were selected employees of these firms, totaling 87. The study adopted census since the respondents were much thus no need for sampling. Data collected were analyzed using inferential statistical techniques. inferential statistics specifically regression analysis were employed to test the relationships between ethical climate dimensions and whistleblowing intention. To ensure the reliability of the research instrument, a pilot test was conducted, and the internal consistency of the measurement scales was assessed using Cronbach's alpha coefficient, with values meeting the acceptable threshold.

RESULTS

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.417 ^a	.174	.154	1.674

- a. Predictors: (Constant), Caring Ethical Climate, Rules and Code Ethical climate

This result revealed that, 174% of the variance in whistleblowing intention is explained by rules & code and caring ethical climate

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	49.534	2	24.767	8.833	.000 ^b
	Residual	235.524	84	2.804		
	Total	285.057	86			

- a. Dependent Variable: Whistleblowing

- b. Predictors: (Constant), Caring Ethical Climate, Rules and Code Ethical climate

The result further revealed that, the model is statistically significant ($F=8.833$, $p<0.001$), indicating that the ethical climate dimensions jointly predict whistleblowing intention.

Coefficients^a

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	10.490	1.792		5.853	.000
	Rules and Code Ethical climate	.313	.131	.355	2.398	.019
	Caring Ethical Climate	.070	.130	.079	.536	.593

- a. Dependent Variable: Whistleblowing

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The regression coefficient ($B = .313$, $p < 0.001$) indicates that for every one-unit increase in rules & code ethical climate, whistleblowing intention increases by 0.313 units, holding caring ethical climate constant. This indicates a positive and statistically significant relationship between rules & code climate and whistleblowing intention. The coefficient ($B = 0.70$, $p < 0.001$) shows that for every one-unit increase in caring ethical climate, whistleblowing intention increases by 0.70 units, holding rules & code constant. This shows a positive and significant relationship, lesser than the rules & code dimension. The R^2 value of .174 means that 174% of the variance in whistleblowing intention is explained by the two ethical climate dimensions, which is substantial in social sciences research. Both independent variables are statistically significant predictors ($p < 0.001$).

DISCUSSION OF FINDINGS

The findings from the regression analysis revealed that both dimensions have a positive and statistically significant effect on whistleblowing intention.

The results indicated that rules and code ethical climate positively influences whistleblowing intention ($B = .313$, $p < 0.001$). This implies that employees are more likely to report unethical practices when organizational behavior is guided by clear rules, policies, and codes of conduct. The finding aligns with prior empirical studies by Martin and Cullen (2006) and Parboteeah et al. (2010), who observed that formal ethical frameworks reduce moral ambiguity and legitimize whistleblowing as an organizational responsibility. Correspondingly, the study found that caring ethical climate has a lesser positive relationship with whistleblowing intention ($B = 0.70$, $p < 0.001$). This indicates that employees are more inclined to report wrongdoing when they perceive that their organization prioritizes the welfare of stakeholders, including colleagues, consumers, and the broader society. The finding is consistent with empirical evidence from Vadera et al. (2009) and Rothwell and Baldwin (2007), who highlighted that caring climates foster moral responsibility, trust, and psychological safety, which collectively encourage whistleblowing.

CONCLUSION

Drawing on empirical evidence obtained from a sample of 87 employees and analyzed using regression techniques, the study concludes that ethical climate is a critical organizational factor that enhances whistleblowing intention among employees in the food and beverage industry. Organizations that institutionalize ethical rules and promote a culture of care are more likely to detect and prevent unethical practices through internal reporting mechanisms. Therefore, ethical climate should be regarded as a strategic tool for promoting transparency, accountability, and sustainable organizational performance.

RECOMMENDATIONS

Based on the findings of this study, the following recommendations are made:

- i. Management of food and beverage firms should develop, update, and effectively communicate comprehensive codes of ethics that clearly outline acceptable and unacceptable behaviors.
- ii. Organizations should foster a caring ethical climate by emphasizing fairness, mutual respect, and concern for employees and other stakeholders. Ethical leadership practices that demonstrate empathy and moral responsibility should be encouraged at all managerial levels.
- iii. Firms should provide secure and anonymous reporting mechanisms, such as ethics hotlines or internal reporting systems, to protect whistleblowers from victimization and retaliation.
- iv. Regular ethics training and awareness programs should be organized to educate employees on ethical standards, whistleblowing procedures, and the importance of reporting unethical behavior for organizational integrity.

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Output Regression

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Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Caring Ethical Climate, Rules and Code Ethical climate ^b		Enter

a. Dependent Variable: Whistleblowing

b. All requested variables entered.

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Coefficients^a

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