ABSTRACT

This thesis presents empirical evidence of the factors that motivate trainee auditors to blow the whistle on wrongdoing in an audit firm. It investigates whether organisational justice (comprised of procedural, interactional and distributive justice) is positively correlated with the willingness to blow the whistle. It also investigates whether the type of justice (procedural, interactional and distributive justice) affects the decision to blow the whistle. Finally, it investigates whether professional performance, morality-proxied by a sense of religion-, seniority, age and gender affect this decision to blow the whistle.

The results indicate that most trainee auditors' sense of organisational justice is positively correlated to their likelihood to blow the whistle. All three justice dimensions (procedural, interactional and distributive justice) are found to increase trainee auditors' propensity to blow the whistle. High interactional justice is found to be a greater motivation to blow the whistle than procedural and distributive justice. Low distributive justice is found to be least effective as an impediment to whistleblowing, whilst low procedural and interactional justice are more effective than low distributive justice in deterring whistleblowing.

This research finds that age, gender, seniority and religion do not affect the trainee auditor's propensity to blow the whistle. Most recent performance ratings do not affect trainee auditors' decision to blow the whistle, except in the case of trainees who received a low performance rating when there was low interactional justice.