

The impact of hotel employees' ethical awareness on their whistleblowing intentions: The role of cultural values as a moderator

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Abstract

This research assesses the level of ethical awareness, whistleblowing intentions, and cultural values of five-star hotel employees. It also explores the relationship between ethical awareness and the dimensions of whistleblowing intentions concerning the moderating role of cultural values. The researchers adopted a sampling method to collect data for the research. SPSS and structural equation modelling *PLS* were used to analyze the data obtained. The findings indicate that there is a high perception of the research variables. Furthermore, there is a significant relationship between ethical awareness and external, anonymous, and internal whistleblowing intentions, respectively. Moreover, cultural values moderate the ethical awareness effect through internal and anonymous whistleblowing intentions only. Finally, using a unique conceptual framework, our findings provide a significant contribution to the literature highlighting the critical influence of ethical awareness on employees' intentions to report misconduct.

Keywords: Cultural Values, Ethical Awareness, Whistleblowing Intentions, Hotels.

Introduction

Service companies are especially interested in establishing an ethical picture as they communicate strongly with customers. Their employees are susceptible to ethical dilemmas due to conflicting demands that they routinely face in their boundary-spanning roles (Lee et al., 2014). Values are our norm of right and wrong. Issues of right or wrong are linked to values of one's own. It is not a matter of reality whether something is correct or incorrect. It's an opinion issue. Someone can uphold an intervention as being very correct, while others may take the opposite view (Paliwal, 2006). Also, values lie beneath the routines of the organization. Organizational culture is a system of common values at its heart. Personal values are desirable objectives that serve in people's lives as guiding principles (Gao, 2017).

Ethical awareness is defined as consciousness owned by an individual at a certain time point when faced with a situation requiring an action that can affect the interests or expectations of oneself or others in a manner that may conflict with one or more moral standards (Butterfield et al., 2000). Ethical awareness is mediated by non-rationality factors like emotions (Lehnert et al. 2015; Schwartz, 2016; Latan et al., 2017). Henik (2008) and Schwartz (2016) assured that emotions (such as fear or anger) can mediate the relationship between ethical awareness and ethical judgment for whistleblowing. Furthermore, employees are more motivated to whistleblow when organizational whistleblowing policies and reporting mechanisms are clearly defined and observed (Keil et al., 2010; Ugaddan & Park, 2019).

What is ethical in one culture may not be regarded as such in another. Ethics are culturally specific. Whistleblowing 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 (Dworkin & Baucus, 1998). It is recognized as an important tool for preventing and detecting corruption (Kaplan & Schultz, 2007), and it is an important tool for detecting and reporting management irregularities (Eaton & Akers, 2007). Disclosing organizational wrongdoings can salvage valuable resources, protect rights, lives, and rule of law, and may prevent the recurrence of malfeasance in public services (Kaplan & Schultz, 2007;

Ugaddan & Park, 2019). In contrast, other researchers consider only external whistleblowing as reporting violations (Jubb, 1999). Whistleblowing can be inappropriate and immoral activity. This is because it breaks the close tie between employees and employers, especially since loyalty is considered an important element in the employment relationship, which has trust as a cornerstone (Chiu, 2003).

Hotel managers aim to conduct honest operations and eliminate improbable behaviors (Kalemci et al., 2019). Furthermore, hotel staff members are expected to manage ethical leadership behaviors (Wood et al., 2021), which promote a supportive cultural value to do the right, while taking into consideration the various factors that can promote a justification of unethical behavior (Nicolaidis, 2019). Therefore, this research identifies the level of hotel employees' ethical awareness, whistleblowing intentions, and cultural values. Moreover, the research examines the relationship between ethical awareness and whistleblowing intentions taking into consideration the moderating role of cultural values.

Literature Review

Ethical Awareness

Ethics doesn't mean you should have an absolute response to every scenario, but it is better to have a protocol in place to solve problems as they happen. Having a protocol will assist in guaranteeing that staff is assessed on their merits for all problems. (Fountain, 2017). Again, this should not be seen as an isolated activity. Relationships with and with others influence how the ethical self is developed. Focusing on oneself therefore also implies focusing on one's society and tradition (Cummings, 2000; Loacker and Muhr, 2009).

Butler (2005) considers the otherness within the self as a future source of my ethical relationship with others. Morality is more than a calculation of ethical hazards and struggles. Responsibility and good morality are neither a matter of prescribing fixed laws or universal principles of conduct nor a matter of justifying or legitimizing certain values or life types. An ethical interpretation based on self-practices is concerned with normative expectations (Loacker and Muhr, 2009), and concrete situational responses to codes (Lee et al., 2014) are often inconsistent. Therefore, how people attempt to constitute themselves as moral topics through the particular use and implementation of laws should be regarded.

Ross (2005) has propelled the position that ethical awareness within the hospitality industry is of critical significance. It is inferred that generally little is known regarding the ethical values and critical thinking styles that the tourism/hospitality industry employees enter with and create while in the training framework. Koh and Hatten (2002) have additionally announced that there is generally minimally known regard for the personal characteristics of people who might be attracted to the tourism/hospitality industry business.

According to Werhane (1998), moral imagination is that the individual has "a sense of the variety of moral consequences of their actions and/or decisions". Therefore, engaging in moral imagination could also potentially lead to ethical awareness. Ruedy and Schweitzer (2010) revealed the relation between ethical awareness and the concept of mindfulness, which is described as "*an individual's awareness both internally as awareness of their thoughts, and externally as the awareness of what is happening in their environment*". Feeling less compelled to ignore, explain away, or rationalize ideas that may represent a threat to the self, returns to Mindful individuals. Individual moral capacity simply affects ethical awareness (Hannah et al., 2011) through firm ethical infrastructures (i.e., including codes, training, meetings, and ethical policy communications) (Tenbrunsel et al., 2003).

In turn, Tenbrunsel and Smith-Crowe (2008) assured that initial theories such as (moral disengagement, moral myopia, ethical fading, ethical blindness, and non-moral decision frames) appeared to have a direct relationship with one's business environment that can lead to the lack of ethical awareness. *Moral disengagement* involves a process by which one persuades oneself in a particular situation that ethical standards cannot be adopted (Bandura, 1999). *Moral myopia* might occur which is characterized as "a twisting of ethical vision that keeps moral issues starting with advancing under focus" (Drumwright and Murphy, 2004). Lack of ethical awareness may be due to *ethical fading*, that is, the process where an ethical decision disappeared into faded descriptions (Tenbrunsel and Messick, 2004). In addition, *ethical blindness* represents the decision maker's momentary inability of the decision maker to see the ethical dimension. Ethical blindness means that people deviate from their values and principles. This deviation is temporary and the process is unconscious (Palazzo et al., 2012). Finally, an absence of ethical awareness may be the utilization of *non-moral decision frames*, which happens when you quit offering so that one concentrates on the business instead of on the moral considerations (Dedeke, 2015).

An ethical work climate can be promoted through numerous means not the least of which is the adoption of codes of ethics and policies that promote a sense of responsibility among workers (Porter and Kramer, 2002; Lee et al., 2014). A code of ethics provides helpful rules for management strategy and employees' decision making. IT is a "written expression of the ethical norms and values of an organization" (Valentine and Barnett, 2003). In the form of policy manuals, formal ethics training and educational materials, staff orientation programs, ethics audits, and commissions, a code of ethics manifests itself (Vitell and Singhapakdi, 2008). Employees, however, are often unaware of the presence or unfamiliar with the content of ethics codes of organization (Wotruba et al., 2001). Awareness of the content of the code can therefore assist to establish specific rules and guidelines for ethical conduct (Singhapakdi and Vitell, 2007). The organization's ethical choices are based on the perception of the engaged personality in the event by the organization (Fountain, 2017).

Cultural Value

Feng (2004) showed how to investigate archetype-specific situational values. values are described as the "characteristics of objects, people, or groups that make them good, worthy, or respectable". Value is a selective orientation that can be expressed verbally or simply be inferred from recurring behavioral patterns. A text, such as a commercial, can be a "distorting mirror" of a cultural value by being selective in echoing and strengthening certain attitudes, behaviors and values, much more often than others.

Cultural values include what a culture considers to be excellent or bad behavior, desirable or unwanted practices, and reasonable or unfair behavior. While they may be explicitly or implicitly desirable and kept consciously or unconsciously, they serve many particular cultural functions, such as identity meaning function, sense-making function, motivational function, function of border regulation, and function of adaptation (Ting-Toomey and Chung, 2012; Liu and Wang, 2019).

Values are assumed to encapsulate the aspirations of people and societies (Braithwaite and Scott, 1991), while Schwartz (1994) created two distinct theories: *individual* and *cultural*, according to the dynamics of value conflicts and compatibility.

The Individual-level; Schwartz (1992) suggested that the value system should be structured by two greater order motivational aspects. Each dimension is characterized by an orientation of bipolar value that represents the conflict of basic value. *One dimension* is labelled as *openness to*

change (self-direction and stimulation) vs. *conservation* (conformity, tradition and safety) and relates to the conflict of being motivated to follow one's own interests (intellectual and emotional) or to follow others' interests by 'preserving the status quo'. The *second dimension* is labeled as *self-enhancement* (attainment and authority) vs. *self-transcendence* (universalism and benevolence) and represents the conflict of being motivated to enhance one's own personal interests (even at the expense of others) or to transcend egotistical concerns and promote others' welfare (both close and distant as well as nature). Schwartz proposed ten types of values that represent universal motivational objectives and are arranged along these two dimensions: power, achievement, hedonism, stimulation, self-direction, universality, benevolence, conformity, tradition, and security. Schwartz (1992) and Schwartz & Sagiv (1995) pointed out that the theory includes a comprehensive set of values. No significant dimensions of value appear to be left out.

The Culture-level; Schwartz (2006) developed a Cultural Value Theory where there are fundamental issues in every society for which a solution must be found: (1) to what extent a person is embedded in a group, (2) how the social fabric can be preserved, and (3) how to relate to the natural and social world. The alternatives take the form of three orientations as follows; *first*, an Autonomy value orientation encourages individuals to pursue positive experiences for themselves (Affective Autonomy) as well as their own ideas and intellectual aspirations (Intellectual Autonomy). In societies where social connections, traditional order, and the maintenance of the status quo are seen as priorities, the reverse-pole integration becomes more essential. The *second* solution is defined either by a hierarchical orientation that emphasizes the validity of a hierarchical social order and unequal distribution of resources, or by an egalitarianism that emphasizes that all people of a specified community are equal and mutual concern, as well as collaboration, is essential to guarantee the welfare of all. The *third* societal problem is solved by a Harmony orientation that is accentuated in societies where the social and natural world is accepted as it is and emphasis is placed on harmoniously fitting in, or by a Mastery orientation that implies actively controlling the social and natural environment through values of self-assertion. Cultural differences arise on these aspects of value because culture influences which pole of orientation in a society is emphasized. A hypothetical circumplex structure again forms the measurements of the value.

Whistleblowing Intentions

Whistleblowing is the acceptable way to deal with unethical behaviors in organizations. It depends on how people feel about the organization (Miceli & Near, 1992). Whistleblowing might be a moral or unethical behavior. Moral behavior must be considered an accepted and ethical practice for reporting irregularities (Berry, 2004; Mesmer-Magnus & Viswesvaran, 2005). Whistleblowing proceeds from ethical motives to prevent unnecessary harm to others. In other words, Whistleblowing intentions rose after the formation of moral judgment (Syed Mohd, 2009).

The decision whether to blow the whistle involves a very complex process for individuals. This provides opportunities for researchers to investigate factors that influence whistleblowing intention (Sharif, 2015). Those factors could be; 1) *personal factors* which include an individual ethical assessment of the issue (Chiu, 2003). Whistleblowing decisions can be predicted through religious ideals, values, or regard for the public interest. 2) *Situational factors* such as the degree of wrongdoing, amount of money involved, offender, and weight of the evidence that may influence an individual's decision to report wrongdoing (Ugaddan & Park, 2019).

A common definition of whistleblowing is the disclosure by organization members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that might be able to take action (Boatright, 2000). Whistleblowing has

gained the attention of the global community and the media (MacGregor and Stuebs, 2014; Archambeault & Webber, 2015). Thus, the important role of whistleblowing intentions in detecting errors cannot be denied (Latan et al., 2017).

The trend toward the establishment of whistleblowing rules demonstrates a growing understanding of the whistleblowing significance in the workplace (Barnett et al., 1993). Whistleblowing is important for both ethical and efficiency reasons. From a point of view, reporting may be critical to maintain the health and safety of both personnel and the public (Green, 2012; Skivenes & Trygstad, 2017). Therefore, whistleblowing can be viewed as part of a strategy to maintain and improve the quality of production processes (Miceli et al., 2008; Baillien et al., 2011). Whistleblowing could be regarded as an important democratic human right, i.e. the right to speak out against injustice without fear of retaliation is required by the ideals of justice and freedom of expression (Skivenes and Trygstad, 2017).

Whistleblowing follows a series of events. This sequence is: identification of immoral or illegal organizational activity, a decision to report the perceived activities, organizational response to reported activities, and regulatory response to whistleblowers (Near & Miceli, 1985), while there are six elements of whistleblowing that are: disclosures (intentional and non-mandatory), reporting of significant data, regulatory irregularities or irregularities (actual, potential or doubtful), target organization, and disclosure recipient or an external entity with the ability to correct the error (Jubb, 2000).

Whistleblowing channels

There are three main channels for whistleblowing: Internal Whistleblowing, External Whistleblowing (Park et al., 2008; Sharif, 2015) and Anonymous whistleblowing (Onakoya & Moses, 2016).

Regardless of which channel(s) is being used, the main reason to blow the whistle is to inform those with authority to remedy the illegal and/or unethical behavior in their workplace (Park et al., 2008; Sharif, 2015).

- ***Internal Whistleblowing (IWB):*** It refers to the use of reporting channels to appropriate persons within the company, allowing the highest level of management to know and report to the supervisor.
- ***External Whistleblowing (EWB):*** It refers to the use of reporting channels to competent authorities outside the company, providing information to external agencies, and informing the public about them.

Whistleblowing behavior can be reported internally or externally, while the whistleblower can choose to report formally, or informally (Park et al., 2005). Reporting wrongdoing internally, for example, through confidential hotlines, outside the normal chain of command, is typically referred to as whistleblowing (Miceli et al., 2008). Reporting misconduct to someone outside the company who might be able to prevent or fix it is referred to as external whistleblowing. Most external whistleblowers, especially who trust their organizations' whistleblowing policies and investigation mechanism, first blow the whistle internally (Miceli et al., 2008; Sharif, 2015), as the latter is less risky for the whistleblower (Miceli and Near, 2002) and less detrimental to the organization. External whistleblowing, on the other hand, can result in ritual humiliation, governmental scrutiny, large penalties, and legal action since it not only reveals internal wrongdoing but also a failing business (Berry, 2004). Blowing the whistle externally might be viewed as a violation of business etiquette, employee loyalty, code of conduct and professional standards (Sharif, 2015). External whistleblowing is considered more effective than internal whistleblowing (Apaza and Chang,

2011) because it often sparks investigations or other remedial actions by the organization (Dworkin and Baucus, 1998), however external whistleblowers suffer more severe retaliation (Onakoya & Moses, 2016).

Although internal whistleblowing poses less threat than public scrutiny resulting from external whistleblowing, it is often not welcome and is frequently ignored (Mesmer-Magnus & Viswervaran, 2005). Therefore, the choice of an internal or external channel will prompt different results in form of threat, benefit, and reaction to the whistleblower, the organization, and society. (Onakoya & Moses, 2016).

- ***Anonymous Whistleblowing (AWB)***: A mandatory whistleblowing policy is an incentive for employees to report wrongdoing, more so the policy makes room for anonymous reporting as a *third channel* of whistleblowing. A positive cultural orientation also influences the employee's morality and judgment (Onakoya & Moses, 2016).

Prior studies indicate that even when institutional routes exist for reporting pertinent project information, whistleblowers may want to remain anonymous (Miceli & Near, 1992). When using the non-anonymous method, "whistleblowing" could really turn into "informing." Understanding how an anonymous, confidential reporting system affects reporting channels that demand reporter identity is crucial (Kaplan & Schultz, 2007).

Theoretical research indicates that anonymous channels might be less effective at preventing and detecting fraud due to decreased perceptions of the credibility of whistleblowing allegations by those who are charged with evaluating such allegations (Kaplan & Schultz, 2007; Hunton & Rose, 2011).

It is important from the organization's perspective as internal, non-anonymous reporting offers the opportunity to enhance the integrity of reporting and to allow for a more effective reporting system to right any questionable act (Kaplan & Schultz, 2007).

CONCEPTUAL FRAMEWORK

A conceptual framework is developed to examine the relationship between ethical awareness and whistleblowing intentions, taking into account the moderating role of cultural values. Furthermore, the supposed links between the three studied variables are shown in **Figure 1**. Ethical awareness is an independent variable, whistleblowing intentions are dependent variables, and cultural values works as a moderating variable. Moreover, the present research tries to identify the perception level of hotel employees' ethical awareness, Whistleblowing Intentions, and cultural values. To achieve the research objectives, a questionnaire was developed. It assessed the perception and was used to study the following hypotheses as follows:

H1: Ethical awareness relates positively with the internal whistleblowing intentions.

H2: Ethical awareness relates positively with the anonymous whistleblowing intentions.

H3: Ethical awareness relates positively with the external whistleblowing intentions.

H4: Cultural values moderates the relationship between ethical awareness and internal whistleblowing intentions.

H5: Cultural values moderate the relationship between ethical awareness and anonymous whistleblowing intentions.

H6: Cultural values moderate the relationship between ethical awareness and external whistleblowing intentions.

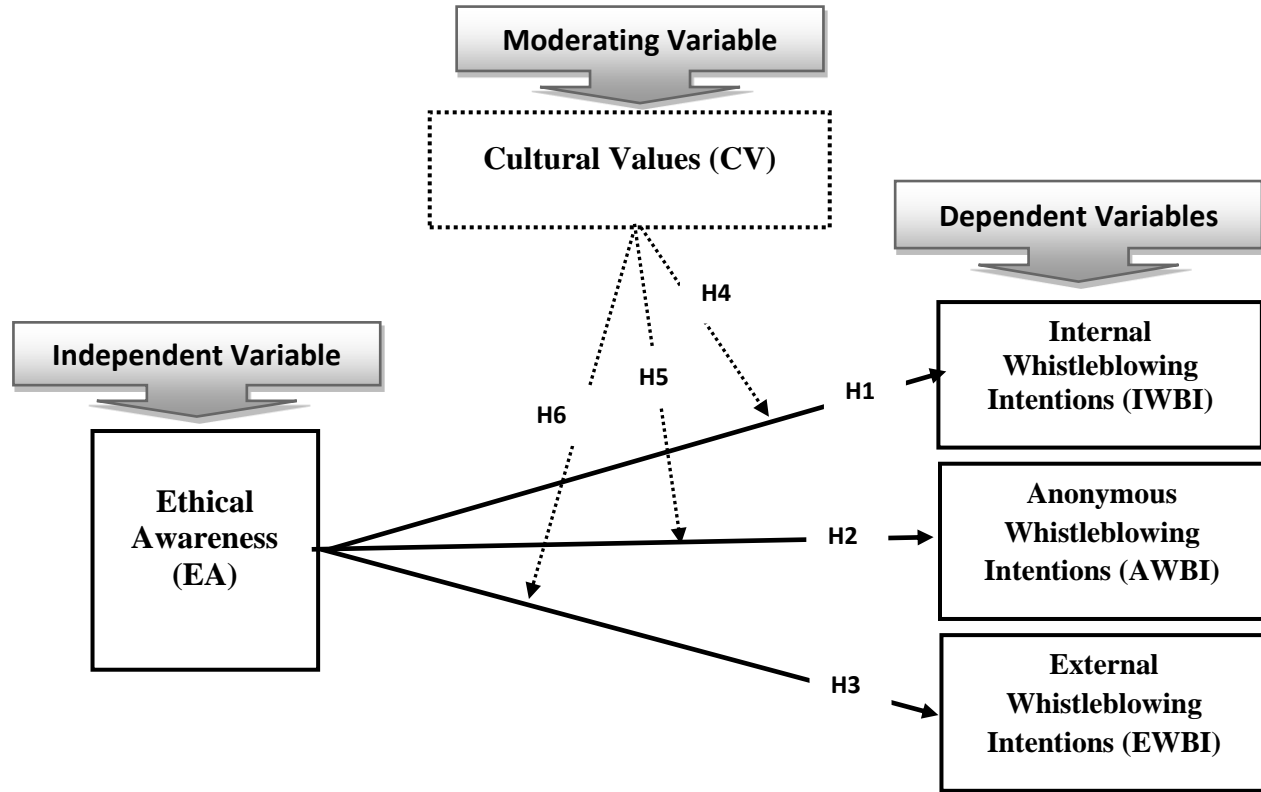


Figure 1: A conceptual framework for research variables

Research Methodology

Sampling and Data Collection

This research is quantitative in nature. A total of 350 questionnaires were randomly distributed to the employees' sample in five-star hotels in Sharm El-Sheikh. Choosing Sharm El-Sheikh was due to its importance in the tourism and hospitality industry. To help with the data collection procedure for the COVID-19 pandemic, questionnaires were distributed both manually and online. From the total sample, 245 questionnaires were returned. Of the 245 questionnaires, 10 were not included due to incompleteness. The valid number of questionnaires for analysis was 235 with a response rate of 67.14%. According to Delice (2010), and Van de Schoot and Miocević (2020) participants should not be less than 30 and 50, respectively. To ensure the integrity and effectiveness of the research, privacy and confidentiality were essential. Participants represent the many hotel departments, each of which often faces moral dilemmas in the course of their employment. Whistleblowing intention was measured by asking participants to indicate their level of ethical awareness and cultural values. Also, reveal willingness to blow the whistle, as presented in the three scenarios. Participants were asked to indicate their agreement on the three parts of the questionnaire. *First*, a scale able to measure the intentions to blow the whistle, we used a total of ten items of questions based on the internal, external and anonymous reporting routes adopted by Park et al. (2008). The survey participants were asked on the channels they utilize to choose when they discover wrongs that emerge (hypothetical scenario). *Second*, the ethical awareness variable was measured using three questions adopted from Arnold et al. (2013). Respondents were asked about whether an action in the case scenario is ethical or unethical behavior. *Third*, the cultural

values variable was measured by six questions adopted from Hwang et al. (2008). Finally, the scale was answered by the participants using a five-point Likert scale. The scale depends on a five-point Likert scale, where "1" means strongly disagree and "5" means strongly agree, and all the items were graded.

Data Analysis and Hypothesis Testing

Our research presents measurement model criteria and estimations of variance using the Statistical Package for the Social Sciences (SPSS v. 23) and Structural Equation Modelling -*Partial Least Squares* (WarpPLS). Also, Means and standard deviations were used as descriptive statistics to summarize the data. A *P-value* of 0.05 or less was considered significant.

Results and Discussions

The Measurement Model Assessment

The internal consistency reliability of the three constructs; ethical awareness, whistleblowing intentions, and cultural values were investigated using composite reliability (CR) and Cronbach's alpha. The results in Table (1) show that the items have a CR above 0.80 which is very acceptable according to (Hair et al., 2013) who accepted values that range between 0.60 and 0.70. Additionally, the average variance extracted (AVE) as a discriminant and convergent validity tool was tested for each construct. The findings proved that there is no problem with discriminant validity, as the values were above 0.50 which is acceptable according to Fornell and Larcker (1981).

Table 1: Construct Reliability and Validity

Measurement	CV	EA	IWBI	AWBI	EWBI
Composite Reliability (CR)	0.882	0.919	0.897	0.938	0.935
Cronbach's alpha	0.838	0.867	0.845	0.867	0.907
Average Variance Extracted (AVE)	0.601	0.883	0.687	0.879	0.777

The discriminant validity of scales is attained because, as shown in Table (2), the square roots of the AVEs are always higher than the values that indicate the correlation between the corresponding components.

Table 2: Discriminant Validity

Measurement	CV	EA	IWBI	AWBI	EWBI
Cultural Values (CV)	0.745				
Ethical Awareness (EA)	0.225	0.889			
Internal Whistleblowing (IWB)	0.563	0.203	0.829		
Anonymous Whistleblowing (AWB)	0.171	0.399	0.299	0.939	
External Whistleblowing (EWB)	0.108	0.452	0.224	0.694	0.885

The values in the bold are the square roots of AVE

According to (Hair et al., 2013) High external loadings in a latent variable show that the manifest variables relate well with the phenomenon captured by the respective construct, therefore indicator reliability is achieved as shown in table (3).

Table 3: The scale outer loadings

Scale	Item Loading
Cultural Values (CV)	
1. In the hotel I work, we are encouraged to have a genuine concern for everyone's welfare.	(0.753)
2. In the hotel I work, we are encouraged to preserve our social world.	(0.762)
3. In the hotel I work, an individual's capability is highly valued.	(0.783)
4. In the hotel I work, individuals are encouraged to have an enjoyable and exciting life.	(0.756)
5. In the hotel I work, we are encouraged to respect obligations and rules.	(0.633)
6. In the hotel I work, individuals are encouraged to pursue their own ideas.	(0.773)
Ethical Awareness (EA)	
7. To what extent do you regard the action as unethical?	(0.851)
8. To what extent would the "typical" [internal] employee at your level in your hotel regard this action as unethical.	(0.921)
9. To what extent would the "typical" [external] employee at your level in your hotel regard this action as unethical.	(0.894)
Whistleblowing Intentions (WBI)	
<i>Internal Whistleblowing Intentions (IWBI)</i>	
10. Report it to the appropriate persons within the hotel.	(0.894)
11. Use the reporting channels inside of the hotel.	(0.864)
12. Let upper-level management know about it.	(0.858)
13. Tell my supervisor about it.	(0.685)
<i>Anonymous Whistleblowing Intentions (AWBI)</i>	
14. Reports it using an assumed name.	(0.939)
15. Reports the wrongdoing but doesn't give any information about yourself.	(0.939)
<i>External Whistleblowing Intentions (EWBI)</i>	
16. Report it to the appropriate authorities outside of the hotel.	(0.870)
17. Use the reporting channels outside of the hotel.	(0.886)
18. Provide information to outside agencies.	(0.897)
19. Inform the public about it.	(0.885)

Descriptive Statistics Data analysis

The descriptive statistics, as shown in Table (4), reveal a high perception of research variables. It was observed that cultural values have a mean of 4.08 (81.6%), which is higher than ethical awareness with a mean of 3.42 (68.4%), respectively. Also, the results give the highest perception of internal whistleblowing as a dimension of the dependent variable, then it was followed by

anonymous whistleblowing with a moderate mean of 2.86 (57.2%). Lastly, there was the perception of internal whistleblowing with a mean of 2.43 (48.6%).

Table 4: Mean and std. deviation of research variables

Dimension	N	Minimum	Maximum	Mean	Std. Deviation
Cultural Values (CV)	235	1	5	4.08	.6631
Ethical Awareness (EA)	235	1	5	3.42	1.085
Internal Whistleblowing (IWB)	235	1	5	3.93	.8797
Anonymous Whistleblowing (AWB)	235	1	5	2.86	1.292
External Whistleblowing (EWB)	235	1	5	2.43	1.214

The Model's Goodness of Fit (GoF) was assessed as well. The criteria of GoF due to Wetzels et al. (2009) are less than 0.1, that means no fit, between 0.1 and 0.25 means small fit, between 0.25 and 0.36 means medium fit, and greater than 0.36 means large fit of the model. According to the data in table (5), the value of GoF is 0.386, which indicates that it is large to be considered as getting sufficient global validity for the PLS model.

Table 5: Model fit and quality indices

Statistics	Criterion
Average path coefficient (APC)=0.273, P<0.001	P<0.05
Average R-squared (ARS)=0.190, P<0.001	P<0.05
Average adjusted R-squared (AARS)=0.183, P<0.001	P<0.05
Tenenhaus GoF (GoF)=0.386	small ≥ 0.1 , medium ≥ 0.25 , large ≥ 0.36
Sympson's paradox ratio (SPR)=1.000	acceptable if ≥ 0.7 , ideally = 1
R-squared contribution ratio (RSCR)=1.000	acceptable if ≥ 0.9 , ideally = 1
Statistical suppression ratio (SSR)=1.000	acceptable if ≥ 0.7
Nonlinear bivariate causality direction ratio (NLBCDR)=1.000	acceptable if ≥ 0.7
Standardized root mean squared residual (SRMR)=0.100	acceptable if ≤ 0.1
Standardized mean absolute residual (SMAR)=0.081	acceptable if ≤ 0.1
Standardized chi-squared with 170 degrees of freedom (SChS)=3.606, P<0.001	P<0.05
Standardized threshold difference count ratio (STDCR)=0.965	acceptable if ≥ 0.7 , ideally = 1
Standardized threshold difference sum ratio (STDSR)=0.897	acceptable if ≥ 0.7 , ideally = 1

Structural Model Assessment and Test Hypotheses

The results in Table (6) showed that there is a statistically significant path coefficient between ethical awareness and external whistleblowing intentions ($\beta = 0.43, p < 0.01$), ethical awareness and anonymous whistleblowing intentions ($\beta = 0.34, p < 0.01$), ethical awareness and internal whistleblowing intentions ($\beta = 0.31, p < 0.01$), respectively. On the other hand, cultural values moderate the relationship between ethical awareness as an independent variable and two dependent variables only.

It moderates the relationship between ethical awareness and internal whistleblowing intentions as a significant path coefficient ($\beta = 0.30, p < 0.01$), and between ethical awareness and anonymous whistleblowing intentions ($\beta = 0.18, p < 0.01$), respectively.

The research results are in agreement with Hovik (2007) who concluded that western management systems, which include internal control systems that rely on the willingness of accountants and auditors to blow the whistle, will not work as well in cultural environments unless they are reassessed and adapted. Furthermore, Tripermata et al. (2022) assured that the work environment motivates employees to take whistleblowing actions if the employee is aware of fraud.

Table 6: Path coefficient of research hypotheses

Relationship	Beta	P -Values	Hypothesis
Ethical awareness with internal whistleblowing intentions.	0.31	0.01	Accepted
Ethical awareness with anonymous whistleblowing intentions.	0.34	0.01	Accepted
Ethical awareness with external whistleblowing intentions.	0.43	0.01	Accepted
Cultural values moderate the relationship between ethical awareness and internal whistleblowing intentions.	0.30	0.01	Accepted
Cultural values moderate the relationship between ethical awareness and anonymous whistleblowing intentions.	0.18	0.01	Accepted
Cultural values moderate the relationship between ethical awareness and external whistleblowing intentions.	0.08	0.12	Rejected

The coefficient of determination (R^2) was also examined to illustrate the size of the effect of ethical awareness on whistleblowing intentions (see Figure 2). R^2 values are assessed as follows: 0.02 weak, 0.13 moderate, and 0.26 substantial (Cohen, 1988). The R^2 values were 0.17, 0.19 and 0.21 for internal, anonymous, and external whistleblowing intentions, respectively. That is assured by Cherry (2006) who found that Taiwanese respondents were influenced by pressures from superiors and peers, perhaps reflecting collective norms.

According to our research results, the test hypotheses reveal that ethical awareness affects positively the three dimensions of whistleblowing intentions. In addition, cultural values moderate the relationship between the ethical awareness as with the internal and anonymous whistleblowing intentions only.

According to Zhang and Zhang (2006) who declared that individuals and organizations naturally may be reluctant to act in ways, like whistleblowing, that may negatively affect their strategic assets, it may explain the nonsignificant moderation with the external whistleblowing intentions in hotels. Also, Tripermata et al. (2022) found that organizational ethical culture moderates the

effect of whistleblowing on fraud prevention that is partially consistent with our results. This research results have confirmed that ethical awareness is significantly associated with whistleblowing intentions in the hotel context that was assured by (Cheng et al., 2019).

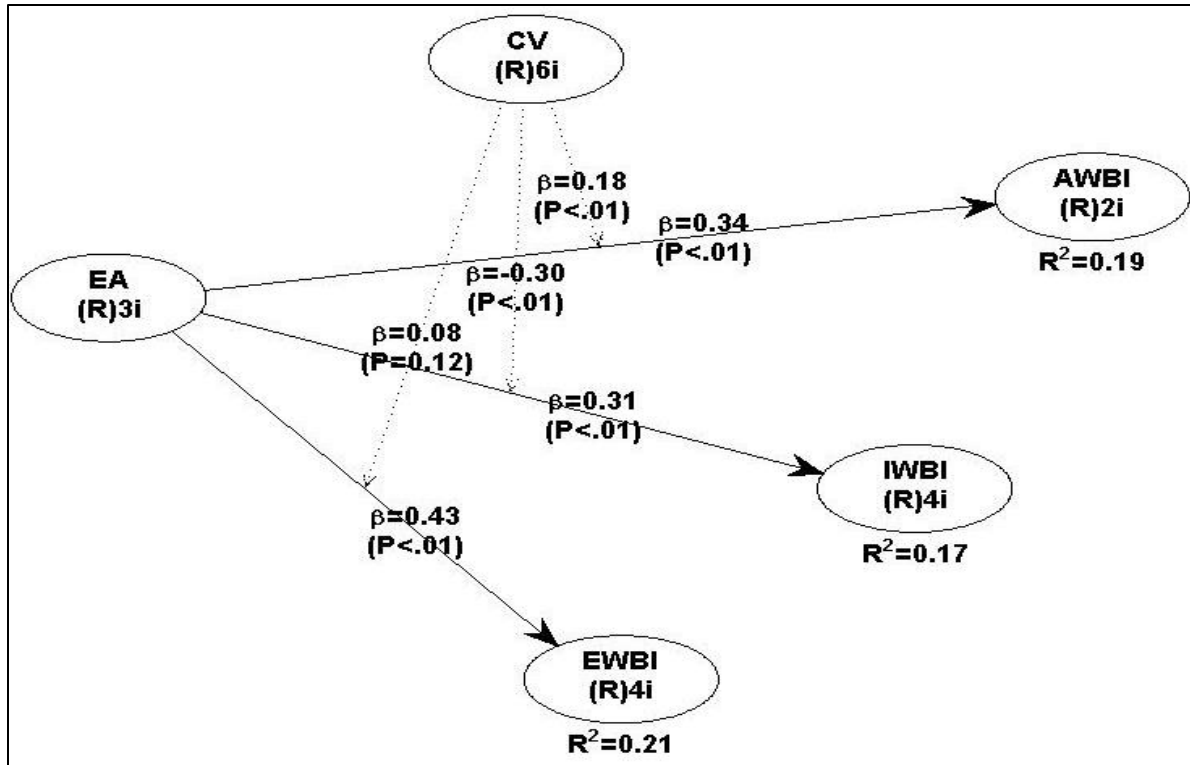


Figure 2: A structural model assessment for research variables

Conclusions and Implications

This research concludes that perceived ethical awareness positively and significantly affects the three-dimensional whistleblowing intention. Cultural values as a moderator positively and significantly affects the relationship between the hotel employees’ ethical awareness and their internal and anonymous whistleblowing intentions. On the other hand, it does not moderate the external whistleblowing ones. Thus, our conceptual research framework states that ethical awareness encourages whistleblowing intentions. It is considered a moderator. It is best to review hotel policies that conduct ethical awareness of employees and their organizational culture to those employees to report ethical wrongdoings through the different channels of whistleblowing intentions. The findings entail various managerial contributions, business ethics, and whistleblowing intentions. In hotel businesses, managers should listen to employees and talk to them about work ethics. Additionally, it is crucial to concentrate on the ethical behavior and qualities of managers rather than their personal characteristics.

Limitations and Future Research

Although current research provides some contributions, it also has several limitations that provide opportunities for future research. Where data analysis depended on the perception of five-star hotel employees in Egypt. It may be applied in different cultures. Further research can shed light on

creating a pleasant work environment. Researchers can also add other construct variables, such as workplace virtues, moral courage, ethical climates, trustful leadership, and organizational justice. In addition, taking into consideration the significance relationship with placement of employees in either frontstage or backstage.

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الملخص العربي

تأثير الوعي الأخلاقي للموظفين على نياتهم في الإبلاغ عن المخالفات في الفنادق:
الدور المعدل للقيم الثقافية

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تهدف الدراسة الى تحديد مستوى الوعي الأخلاقي والقيم الثقافية لموظفي الفندق وكذلك درجة نياتهم في الإبلاغ عن المخالفات. كما يستكشف العلاقة الاحصائية بين الوعي الأخلاقي للموظفين وأبعاد هذه النيات في الإبلاغ عن المخالفات. أيضاً، تبحث الدراسة في تحديد الدور المعدل للقيم الثقافية كمؤثر في تلك العلاقة الاحصائية. وقد استخدم الباحثان SPSS ونمذجة المعادلة الهيكلية PLS لتحليل البيانات التي تم الحصول عليها. وقد أشارت النتائج إلى أن هناك إدراكاً كبيراً نسبياً لمتغيرات البحث الثلاثة. كما توجد علاقة ذات دلالة إحصائية بين الوعي الأخلاقي ونيات الإبلاغ عن المخالفات. كما تؤثر القيم الثقافية بصفقتها معدلاً بشكل إيجابي جزئياً على العلاقة بين الوعي الأخلاقي لموظفي الفندق ونياتهم في الإبلاغ عن المخالفات. توصى الدراسة بضرورة مراجعة سياسات الفنادق نحو ثقافتها التنظيمية وتعظيم الوعي الأخلاقي للموظفين في الإبلاغ عن المخالفات الأخلاقية من خلال القنوات المختلفة لنيات الإبلاغ عن المخالفات خاصة الداخلية. كما يجب على المديرين الاستماع إلى الموظفين والتحدث معهم حول أخلاقيات العمل. وعلى الرغم من أن الدراسة الحالية توفر بعض المساهمات العلمية، إلا أنها تحتوي أيضاً على عدد من القيود، حيث اعتمد تحليل البيانات على تصور موظفي الفنادق الخمس نجوم في مصر فقط، وهنا يمكن أن يتم تطبيقه في ثقافات مختلفة، وإلقاء الضوء على خلق بيئة عمل ممتعة، وأخيراً إضافة متغيرات أخرى مثل المناخ الأخلاقي والقيادة الواثقة والعدالة التنظيمية.

الكلمات المفتاحية: الوعي الأخلاقي، القيم الثقافية، الموظفين، نيات الإبلاغ، المخالفات، الفنادق.