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Gencay SAATCI¹

Melis FİDANCI²

Cevdet AVCIKURT³

PERSPECTIVE OF EMPLOYEES' ABOUT WHISTLEBLOWING AS AN ETIC VALUE⁴

Abstract

The subject of this study is to analyse perspective of the employees, about whistleblowing, working in five stars hotels in Bursa city centre. Whistleblowing, primarily, is examined conceptually and then, survey application and datas analysing perspective of employees on whistleblowing are mentioned in this study. 309 employees of the 7, five-star hotels in Bursa city centre are interviewed. As a result of this study, employees qualify these matters as immorality: robbery, harrasment, corruption, fighting, adultery, accusation, swearing and blackmail. When attenders whistleblow, they choose to meet competent authority face to face, and they do not mind that competent authority knows who whistleblow. Finally, in the conclusion part of this study, datas are analysed, suggestions are offered and restricts are provided.

Key words: Whistleblowing, Ethic, Employees, Bursa.

¹Öğr. Gör., Uludağ Üniversitesi, Harmançık Meslek Yüksekokulu, gencaysaatci@uludag.edu.tr

²Öğr. Gör., Uludağ Üniversitesi, Harmançık Meslek Yüksekokulu, mfidanci@uludag.edu.tr

³Prof. Dr., Balıkesir Üniversitesi, Turizm Fakültesi, avcikurt@balikesir.edu.tr

⁴This study is improved version of proclamation presented in III. Interdisciplinary Tourism Searches carried out between April 03-06, 2014.

ETİK BİR DEĞER OLARAK WHISTLEBLOWING'E İLİŞKİN ÇALIŞANLARIN BAKIŞ AÇILARI

Özet

Bu çalışma, Bursa şehir merkezinde yer alan beş yıldızlı konaklama işletmeleri çalışanlarının, ahlaki olmayan davranışların duyurulmasına (whistleblowing) ilişkin görüşlerini analiz etmeyi amaçlamaktadır. Çalışmada öncelikle ahlaki olmayan davranışların duyurulması (whistleblowing), kavramsal olarak ele alınmaktadır. Ardından bu kavrama ilişkin konaklama işletmesi çalışanlarının görüşlerini ve bakış açılarını inceleyen uygulamaya ve uygulama bulgularına yer verilmektedir. Araştırma kapsamında, Bursa şehir merkezinde yer alan 7 adet beş yıldızlı konaklama işletmesinin 309 çalışanı ile 2013 yılı Aralık ayında görüşme yapılmıştır. Yapılan araştırma sonucunda, çalışanların genel olarak ahlaki olmayan davranış olarak nitelendirdikleri durumlar; hırsızlık, taciz, yolsuzluk, kavga etmek, evlilik dışı ilişki, suçlama, küfür etmek, şantaj, bireyin kendine ait olan hakkın elinden alınması, yalan söylemek, şiddet uygulanması ve iftira olarak sıralanabilmektedir. Katılımcılar, herhangi bir ahlaki olmayan davranışı duyurma eyleminde bulunacak olmaları halinde; kimliklerinin kendi kurumlarındaki yetkili makamlar tarafından bilinmesinde bir sakınca olmadan, yetkili makam ile yüz yüze görüşmeyi tercih etmektedirler. Son olarak çalışmanın sonuç bölümünde araştırmanın bulguları değerlendirilmekte, kısıtlar ortaya konulmakta ve konuya ilişkin çözüm önerileri sunulmaktadır.

Anahtar Sözcükler: Ahlaki Olmayan Davranışların Duyurulması, Whistleblowing, Etik, Çalışanlar, Bursa.

INTRODUCTION

People have categorized some values they have, since they started to find out their existence. These categories are: religion, tradition and law. These values come into existence as a result of being human and living together with other people and they bring about some rules in society. These rules help people to manage their own life and relationships and they are classed as nominal and nuncupative. Nominal rules are collected under law title and they are more tangible; while nuncupative rules are collected tradition, culture and ethic titles and they are more intangible (Arıcıoğlu and Tutan, 2008: 48). Whistleblow is came into existence by means of the increasing interest in ethic values. It is stated as immoral behaviours in the establishments are announced (King, 1999: 315).

Generally employees encounter positive behaviours and they may be exposed to negative behaviours. Although the process of positive behaviours are announced is easy and proud, the process of negative behaviours are announced is difficult and conflicting. Because, when people announce immoral behaviours, they have contradiction about how this situation reflect to themselves. Also, by the means of brave of the people who announce immoral behaviours, benefit of the other employees working in establishment can be preserved and justice can be done. Thus, equitable balance can be set up between benefits of employees and

society. In this study, it is aimed to determine how the employees of the tourism sector evaluated that immoral behaviours are announced and when the employees are exposed to immoral behaviour, what kind of behaviour they may display.

WHISTLEBLOWING AS AN ETHICAL VALUE

Ethics is a branch of a philosophy as an activity field, a field of a moral philosophy, an activity of philosophy which investigates the basis and essence of a moral thing. In a sense, ethics discusses and analyses people's moral issues in personal and social life (Akarsu, 2010: 78). The word ethics is derived from the word 'ethos' which as the origin means Romaic 'character' (Kirel, 2000: 1; Aydın, 2001: 53; Filizöz, 2011a: 2; Özdaşlı and Derya, 2011: 67).

The word ethics is the code of moral principles which directs the behaviors of people and members of profession or activities of business about the right and wrong, guides their behaviors and forms the standards of right or wrong and good or bad. Ethics means generally accepted principles which aim to form behavior laws that help to make a choice between various action alternatives (Çalışkan, 2011: 87; Sökmen and Tarakçıoğlu, 2013: 34).

Unethical behavior is to leave principles and codes of conduct accepted as good, nice and correct by people, groups or organizations, society and/or occupation and to show antithetical behaviors to these codes and principles (Sökmen and Tarakçıoğlu, 2013: 49). Ethics, rising in importance as a result of increase in bad behaviors (corruption, favoritism etc.) instead of good behaviors, is defined as 'principles accepted as right or wrong by a person or a social group' (Arıcıoğlu and Tutan, 2008: 49).

Filizöz (2011b: 241) and Kozak & Nergiz (2012: 55 – 62) express basic ethic principles as follows: honesty, trueness, keeping a promise (plight), faithfulness (loyalty), justice, helping others, respecting others, looking for perfection, responsibility, being tolerant, nondiscrimination of faith, race and sex, acting in accordance with law, rules and regulations, recompensing of labor to workers.

Although the Turkish equivalent of the term 'whistleblowing', defined as announcement of unmoral behaviors and originated from English, is to make hissing sound or to pipe, it also has meanings such as betraying the ethics issues, announcement of unmoral behaviors, spying, disclosure, reporting the ethics violation and announcement of inappropriate behavior (Aydın, 2002 – 2003; Gerçek, 2005; Celep and Konaklı, 2012; Esen and Kaplan, 2012; Mercan et al. 2012; Eren and Orhan, 2013; Sağyan and Bedük, 2013). Surely, the explanation of making hissing sound does not define this notion correctly. But with this example this notion can be explained: In sports competitions, referee blows his whistle and stops the game in case of incorrect behavior. To a certain extent, he reveals this incorrectness, intervenes it and draws audience's attention. So he makes himself heard to people who are affected or are not affected from this behavior (Esen and Kaplan, 2012: 34).

To have an ethic culture in a business comes out in connection with its workers' behaving in an ethical or unethical way (Velasquez, 1998: 18). Whistleblowing is to realize the activities and behaviors which are immoral and illegal and contrary to society benefits and to report their information to official authority by individuals in business (Boartright, 1998: 107). Whistleblowing, with most general definition, is an announcement of immoral behaviors in

organization by the organization members (King, 1999: 315). Near and Miceli (1985: 4) defines whistleblowing as 'by the workers of an organization or people who worked in it in the past, being informed people or institutions that are able to prevent these situations about illegal, immoral and against the rules activities'. Keenan (2007: 87) states it as situation of being reported the illegal, immoral and illegitimate process emerged in control area of organization leaders to institutions or people that are sufficient and willing to take action to prevent the existing issue.

Morals, in general meanings, is behavior rules thought as being merely good or originated from a specific understanding of life or a set of behaviors and attitudes expressing personality (Cevizci, 1997: 16). Sökmen and Tarakçioğlu (2013: 73 – 82) describe immoral behaviors in this way: discrimination, favor, bribery, neglect, selfish behaviors, corruption, false and misleading document editing, insults and curses, sexual harassment, dogmatic act, mobbing, and intimidation, subservience and flattery, bad habits.

An announcement of immoral behaviors is to be disclosed the illegal, immoral and illegitimate activities (old or existing) in organization by members of organization (Brown, 2008: 8). Announcement of immoral behaviors can be defined as being reported unethical event, behaviors and activities to operation and if it is not sufficient, to out of operation to be taken necessary precautions. The event of disclosure to be annihilated indecency or to be minimized it can be characterized as conscientious activity (Sayğan and Bedük, 2013: 3). Foerster (1959: 28) states that all works should be done under the high control of conscience.

Truelson (1994: 125) and Buchholz & Rosenthal (1998: 398–399) emphasizes that announcement of immoral behaviors can be occurred in two different types. These are internal and external announcement of immoral behaviors. Internal announcement of immoral behaviors is the situation in which workers report inappropriate practices to their bosses or senior management and want to solve the problem in operation. External announcement of immoral behavior emerges when workers want to report the information about wrong practices to a person or a group outside the operation. When announcement of immoral behaviors event is tackled in terms of emotions, it is stated that in case of unethical practices, emotion of 'hope' leads people to apply the authority in organization and emotion of 'anger' leads them to apply authorities outside the operation (Özler et al. 2011: 171).

Individuals may not obey the rules and even they can present a lot of argument that can legitimize their acts (Güneş, 1997: 57). If the decision to be made has an aim of solving problem, it should be identified the problem properly and revealed the real problem (Boddy, 2008: 91). According to Fledderman (1999: 16), only if the following four conditions are fulfilled, the announcement of immoral behaviors event should be occurred. These conditions consist of 'necessity, proximity, talent and last resort'.

1. Necessity: An 'obvious and important' harm should be prevented with announcement of immoral behaviors. Not all cases but only in important matters denunciations should be happened.
2. Proximity: Person who performs announcement of immoral behaviors should be an open position to inform about ethical issue. Also, it should not be forgotten that the person should have professional competence to be able to make a realistic evaluation.

3. Talent/Opportunity: Person who performs announcement of immoral behaviors should have an accepted success chance to prevent this harmful behavior or unethical practice.
4. Last Resort: The announcement of immoral behaviors should be thought as a last resort.

Sometimes in the solution of an ethical dilemma, there may not be clearly settled standard as right-wrong or moral-immoral. Managers and other workers may have difficulties to differentiate right behavior from wrong one (Zimmerman, 1994: 62). Ray (2006: 440) states that announcement of immoral behaviors to be an ethical behavior; person who performs announcement of immoral behaviors should base his action on ethical reasons. Events about announcement of immoral behaviors should not be related to reasons such as unnecessary harm, violation of human rights, illegal activities and contradiction to organizational aims and should be totally related to ethical aims. Otherwise, informing to derive personal benefit is not different from behavior publicly named as betraying (Celep and Konaklı, 2012: 67). Person who start the process of announcement of immoral behaviors and who perform the announcement of immoral behaviors is named as ‘whistleblower’ (Bowman, 1983: 59). While someone see people who announce immoral behaviors (whistleblower) as betrayer who violate organizational commitment norms, others tend to see them as hero, defender of values accepted more important than company loyalty (Bouville, 2007: 1).

Workers should be punished or rewarded to make them concentrate their job, do their best and avoid from mistakes. Like other issues in ethical issues too, people who comply with policies, procedures etc. should be rewarded and others who do not comply should be punished (Griffin and Ebert, 1999: 196). According to Zhang et al.’s study (2009: 25), more than 90 percent of people who announce immoral behaviors are put in black books, end their career in early ages and lose their savings, marriages and even their lives. When worker of an organization face with immoral practices, he behave in these ways: not doing anything, sharing this situation with other workers, reporting it in organization or reporting it outside the organization (Park et al. 2005: 389). Lachman (2008: 265) states that to prevent and manage the announcement of immoral behavior, organization culture based on moral values should be consist.

Various studies show that there are some ethical problems in terms of accommodation business’ workers. In this process, there are some factors accelerating increase of these problems. These can be sorted as (Kozak and Nergiz, 2012: 119):

- In accommodation business, producing mainly service
- Occurring production and consumption simultaneously
- Being joint of customers’ usage area and workers’ working area
- Not to be tried products previously, only to be experienced by living
- Being labor-intense
- Being seasonal
- Not being employed according to service level
- Changes in customer profiles
- Workers’ morale levels and eagerness’ influencing service quality

- The abstract service structure

The matter of announcement of immoral behaviors constitutes revealing of in qualification secret information learnt from workplace by workers. In revealing this information, public and sometimes workplace have some benefits (Aydın, 2002–2003: 85–86). Managers should encourage workers to show their talents, abilities and knowledge. These qualities of workers should be directed pursuant to aims, policies and strategies defined for operation (Lambert, 1998: 89). Reporting workers' gained information to their superior or employer gives opportunities to operation to implement internal controls, to revise practices and strategies and to increase service quality (Mercan et al. 2012: 169).

STUDY METHOD

Data Collection Tools and Techniques

In research, as data collection technique, face to face interview and as data collection tool, questionnaire form which includes statements to measure research variables was used. In first part, employees' demographic structure was tried to be determined. In second part, what non-moral behaviors mean to employees of accommodation business participating to research and which method they will adopt in case of announcement of non-moral behaviors was investigated. In third part, statements that aim to determine employees' viewpoints about announcement of non-moral behaviors were presented. Accordingly prepared questionnaire study was applied on aforesaid employees of accommodation business.

Framework of the Research

Study which was formed to determine employees' viewpoint about announcement of non-moral behaviors in five-star accommodation businesses in Bursa city center is prepared by patterning related studies in literature. Aforesaid studies; Cevat Celep and Tuğba Konaklı (2012) "Bilgi Uçurma: Eğitim Örgütlerinde Etik ve Kural Dışı Uygulamalara Yönelik Bir Tepki", Veysel Eren and Ufuk Orhan (2013) "Kurumsal Sosyal Sorumluluğun Çalışanların Kötü Yönetimi İfşa Düzeylerine Etkisi Üzerine Bir Araştırma", Serkan Akıllı et al. (2013) "Kamu Personelinin Etik İhlallerine Verdikleri Önem Derecesi ve Etik İhlallerin Bildirimi Konusundaki Görüşleri".

Universe, Sample and Data Collection Process Method

Research was conducted on workers of five-star accommodation businesses in Bursa city center. When sample volumes which locate between 500 – 1000 and should be attained according to $\pm 5\%$ tolerated sample error are considered, minimum sample number which should be attained varies between 217 – 278 (Bayram, 2009: 26). As proper to the aim of study, from approximately 993 employees of 7 five-star accommodation businesses 357 employees participated the study but opinions of 309 employees found suitable for evaluation were analyzed. When obtained data is evaluated, it was determined that all aforesaid workers gave rational and reliable data supporting study. Research data was collected in 2013, December.

INTERPRETATION OF RESULTS AND ANALYSIS

Obtained questionnaire data was transferred to current statistics program used in the social sciences and research analyzes were completed. Accordingly, statistical results and their interpretations generated after the analysis of raw data are as below:

Program has carried out analysis in 79% confidence level. This situation reveals that the statistical study formed within acceptable limits. Variables belonging to the employees performed an application are seen in Chart 1:

Chart 1: Variables Belonging to the Employees Performed an Application

| <i>Variables</i> | <i>f</i> | <i>%</i> | <i>Variables</i> | <i>f</i> | <i>%</i> |
|--------------------------------------|------------|--------------|--|------------|--------------|
| Educational Status | | | Age | | |
| Primary Ed. | 29 | 9,4 | Between 15–20 | 3 | 1,0 |
| Secondary Ed. | 97 | 31,4 | Between 21–30 | 142 | 46,0 |
| Associate | 79 | 25,6 | Between 31–40 | 109 | 35,3 |
| License | 96 | 31,1 | Between 41–50 | 49 | 15,9 |
| Postgraduate | 8 | 2,6 | 51 and over | 6 | 1,9 |
| Total | 309 | 100,0 | Total | 309 | 100,0 |
| Marital Status | | | Sex | | |
| Married | 181 | 58,6 | Female | 105 | 34,0 |
| Single | 126 | 40,8 | Male | 204 | 66,0 |
| Widowed | 2 | 0,6 | Total | 309 | 100,0 |
| Total | 309 | 100,0 | | | |
| Total Running Time in Tourism | | | Total Running Time in Current Operation | | |
| Less than1 year | 20 | 6,5 | Less than1 year | 58 | 18,8 |
| Between 1–3 | 80 | 25,9 | Between 1–3 | 133 | 43,0 |
| Between 4–6 | 77 | 24,9 | Between 4–6 | 48 | 15,5 |
| Between 7–10 | 53 | 17,2 | Between 7–10 | 21 | 6,8 |
| More than 11 years | 79 | 25,6 | More than 11 years | 49 | 15,9 |
| Total | 309 | 100,0 | Total | 309 | 100,0 |

It is identified that surveyed 97 employees (31,4%) have secondary education, 8 employees (2,6%) have postgraduate education. Participants consist of 105 female (34%) and 204 male (66%). When marital status is analyzed it is observed that 181 people (58,6%) are married, 126 people (40,8%) are single and only 2 people (0,6%) are widowed. While in the 15 – 20 age range only 3 employees (1,0%) are available, in the 21 – 30 age range 142 employees (46%) are available. When participants' total running time in tourism is investigated it came out that 79 people (25,6%) are working more than 11 years. Besides this, when the question of how

Perspective Of Employees' About Whistleblowing As An Etic Value

long they are working in current business, it was seen that there are 133 people (43%) who answered as 1 – 3 years. Variables belonging employees' department within business are located in Chart 2.

Chart 2: Variables belonging to the section of employees performed an application

| <i>Variables</i> | <i>f</i> | <i>%</i> |
|-----------------------------------|------------|--------------|
| <i>Department Which is Worked</i> | | |
| Front Office | 65 | 21,0 |
| Housekeeping | 31 | 10,0 |
| Kitchen | 51 | 16,5 |
| Technical Service | 31 | 10,0 |
| Service-Bar | 37 | 12,0 |
| Marketing-Public Relations | 31 | 10,0 |
| Security | 21 | 6,8 |
| Animation | 2 | 0,6 |
| Thermal-Cure Center | 10 | 3,2 |
| Accounting | 22 | 7,1 |
| Human Resources | 3 | 1,0 |
| Management | 5 | 1,6 |
| Total | 309 | 100,0 |
| <i>Mission Stage</i> | | |
| Employee | 238 | 77,0 |
| Unit Supervisor | 52 | 16,8 |
| Service Manager | 16 | 5,2 |
| Manager | 3 | 1,0 |
| Total | 309 | 100,0 |

When participants are evaluated according to department it is determined that in front office 65 (21%) people, in kitchen 51 (16,5%) people, in management 5 (1,6%) people, in departments of housekeeping, marketing-public relations and technical service 31 (10,0%) people took charge. When participants are categorized according to mission stage, it is stated that in position of employee 238 (77,0%) people and in position of manager 3 (1,0%) people took part. If employees perform the announcement of unmoral behaviors, the methods they will follow are given in Chart 3.

Chart 3: While Announce The Unmoral Behaviors, Methods to Follow

| | <i>f</i> | <i>%</i> |
|--|----------|----------|
| By official petition as written | 60 | 19,4 |
| By mail as written | 10 | 3,2 |
| By telephone as spoken | 28 | 9,1 |
| By email | 21 | 6,8 |
| By going authority and meeting face to face | 160 | 51,8 |
| Via official web site established for this aim | 30 | 9,7 |

| | | |
|--------------|------------|--------------|
| TOTAL | 309 | 100,0 |
|--------------|------------|--------------|

In case of announcement of any unmoral behaviors majority of participants (51,8%) prefer to go an authority and meet face to face. This situation respectively is followed by participants who would like to report it with official petition as written (19,4%) and participants who would like to report it via official web site established for this aim (9,7%). While reporting the unmoral behaviors, workers' opinions about notification of identity are seen in Chart 4.

Chart 4: Identity Status Notification While Reporting Non-Moral Behavior

| | <i>f</i> | <i>%</i> |
|---|------------|--------------|
| I don't want my identity to be known in no way | 101 | 32,7 |
| There is nothing wrong to be known my identity from authorities. | 148 | 47,9 |
| There is nothing wrong to be known my identity only from judicial authorities | 60 | 19,4 |
| TOTAL | 309 | 100,0 |

In the case of reporting a non-moral behavior, most of the participant express that there is nothing wrong to be known their identities from their own institution. Besides it, participants who don't want their identities to be known never and the participants who express that there is nothing wrong to be known their identities only from judicial authorities express their views respectively. In the second part of application, the answers of the question asked to the participant "What do you thing firstly when somebody says non-moral behavior?" can be listed as follows; robbery, horrossment, corruption, to fight, fornication, accusation, abuse, blackmail, taken the personel rights, lie, violence, slander, disrespect, all the behaviors damaging the workplace, sexism, to harm the workplace, gossip, favour, bribery, to speak in a rude fasion, ill gotten gains, to behave bad to the customers, mobbing, attack, to work under pressure, to discredit the workplace, obey. Hypothesis that have been laid to determine the perspectives about the announcement of employer attitudes which are non ethical are shown on Chart 5

Chart 5: Results Of The Analysis Of Propositions

| EXPRESSIONS | A. M. | S. D. |
|---|---------------|----------------|
| Announcement of unethical behavior in hospitality business is very common. | 2,6796 | 1,22909 |
| I think that the uncovering enough unethical behavior in hospitality enterprises. | 3,3819 | 1,16905 |
| I let the case by provided that the identity be kept secret my real name. | 3,4401 | 1,19270 |
| I think not to inform this type of behavior if it not directly give a damage to me. | 2,6375 | 1,28604 |
| I do let the unethical behavior situation even if that is performed by my best friend. | 3,4531 | 1,29255 |
| I think I would get response due to out this kind of announcement so I decide to give up. | 2,2524 | 1,04805 |
| I would announce the unethical behavior to the public by the media. | 2,4175 | 1,16656 |
| I let an unethical behavior to my administrator. | 3,8317 | 1,12995 |
| I let the unethical behavior without giving any information about my indentify. | 3,1133 | 1,07364 |
| I let the unethical behavior to my colleagues who experience the same problems or have same observings. | 3,1230 | 1,17236 |
| Unethical behavior do I report directly to top management. | 3,8673 | 1,04689 |
| I would inform the unethical behavior to the relevant legal authorities. | 2,8673 | 1,25817 |
| I let the unethical behavior to my any colleague who I feel very close to myself. | 3,2039 | 1,23551 |
| I let the unethical behavior to my colleague who may be directly effective in solving the problem. | 3,6311 | 1,06286 |

According to the results of analysis of variance; According to the arithmetic mean and standard deviation for propositions are as follows:

"Unethical behavior do I report directly to top management." to propose contributions at the highest rate was observed. According to this proposition, high participation levels following propositions are as follows; "I let an unethical behavior to my administrator" and "I let the unethical behavior to my colleague who may be directly effective in solving the problem."

When analyzed with low participation propositions; propositions which have the lowest contribution; "I think I would get response due to out this kind of announcement so I decide to give up." Other propositions which have lower participation rates are as follows; "I would announce the unethical behavior to the public by the media" and "I think not to inform this type of behavior if it not directly give a damage to me."

The chi-square test results were analyzed, according to gender (31,085, $p < 0,05$ and 29,851, $p < 0,05$) in tourism total working time of any unethical behavior announce the path preferred notification of identity statistically between the 0,05 significance level a revealed that

relationship. This is done to see the extent of the relationship Phi and Cramer's V test when evaluated by gender; while this rate of approximately 54% for women, for men is 38%. According to said test; (52,552, $p<0,05$) training status reporting unethical behavior by way of a relationship is statistically significant at the 0,05 level of significance has emerged. Also, the degree of this association is about 41%.

In this study; unethical behavior of employees to be announced in order to assess their opinions on the identification of perspectives "Correlation Analysis" was performed. Pearson Correlation matrix perspectives of the participants were evaluated according to the 0,01 significance level; positive and significant relationship between some expressions that are seen.

According to the findings of the correlation analysis; I worked as unethical behavior connected with the expression I will let my manager unethical behavior of top management do I report directly to the relationship between the expression of the result; correlation between the expression, it is seen that the most strongly relationship. The correlation between these two variable $r = ,546$ with a value of $p<0,01$ is smaller, so have been found to be a strong and positive correlation level between them.

Unethical behavior performs best friend, even though the situation would surely inappropriate expression of unethical behavior by managers would let me do my work, depending on the result of the expression is evaluated; expression significantly ($p<0,01$), $r=$ right way and a strong relationship, was determined to be ,397.

There is a significant relationship between the expressions of ideas in order to identify participants' views of their statements declared close to each other, each entailing results stems from the emergence of the form. In this case; participants' perspectives on the announcement of unethical behavior between expressions for determining statistically significant, so it is possible that to say there is a high level positive and strong relationship.

Unethical behavior announcement of the action if it occurs consequences in terms of the contradictory situation that may arise, while the results of studies conducted in the female participants in the education level increases unethical behavior announcement of the action the person (whistleblower) may be features, increasing the male participants in, the level of education of any variability that has been concluded. Unethical behavior announcement of the action if it occurs consequences in terms of the contradictory situation that may arise, while the results of studies conducted in the female participants in the education level increases unethical behavior announcement of the action the person (whistleblower) may be features, increasing the male participants in, the level of education of any variability that has been concluded .

Probability of a wrong done in institutions can affect the entire institution altogether, creating a domino effect as it can affect the entire society. From this point of publicizing the actions of unethical behavior in terms of the efficient use of ethical values is important. Again in accommodation establishments unethical behavior to be announced formed on incomplete awareness encountered due to identity awareness variables, participants in the educational status increases credential authority or judicial authorities known tendency to allow the increase is observed.

CONCLUSION AND SUGGESTION

Even not defined with laws, society expects operation's fulfilling its ethical responsibilities (Tak, 2011: 43). Without ethics, neither people nor operations can survive (Wallace, 1994: 56). Operations should behave to their workers humanely in a way they deserve, depending on principles of 'how you want others behave to you, you behave others in that way' defined as the golden rule of ethics. In this sense, operations should give their workers freedom and right to say their thoughts easefully (Çiftçioğlu, 2011: 60). Operation accordance with ethical values is a culture which makes easier reciprocal respect, trust and honest communication between employees, customers and managers (Tierney, 1997: 26). In addition to this, ethical dignity an invaluable marketing tool and increase customer satisfaction and loyalty (Ruddell, 2004: 20).

Ethics is about good or bad rules in operation activities. Because ethics has different meanings from person to person, its stated situations also differentiate (Musselman and Hughes, 1977: 89). There are various factors determining whether their decisions in their attitudes and behaviors are appropriate to ethics in their personal or business life. These factors are culture, norms, values, standards, demographic structure and government (Kozak and Nergiz, 2012: 80 – 91). Stimson (1997: 28) draws attention to that ethical behaviors are always in the status of relative of culture. Situation of perceiving immoral behaviors differently by each worker reveals the need to be corrected ethical values in many respects. To be done announcement of immoral behaviors effectively in accommodation business:

- It should be made workers who will do an announcement of immoral behaviors trust about being secret or open their identity notifications in accordance with their wishes. Procedure to follow during and after the announcement event should be clear and opportunities to be known the whole process correctly by workers should be given.
- Authorities, who could take charge in making incentive provisions about all workers' being able to announce immoral behaviors in accommodation business, workers' feeling safe as a result of that situation and preferring announcement event effortlessly, should be appointed.
- Not to be experienced immoral situations in accommodation business, firstly managers should behave ethically and should serve as a model to his employees.
- Employees should be informed about immoral behaviors during job accustoming training. To prevent wrong behaviors which may occur in accommodation business, some motivation tools encouraging employees about announcement should be used. At the same time, prevention of likely to occur personal conflicts among individuals should be brought.

This study is limited to features and opinion of five-star accommodation business workers in Bursa city center. In this regard, in studies to be performed in the future, researchers can analyze different sectors and different accommodation business to reach more general results. It is hoped that this study will be reference study to different researches and will contribute body of literature.

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