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BALTIC JOURNAL OF LAW & POLITICS

A Journal of Vytautas Magnus University
VOLUME 15, NUMBER 4 (2022)
ISSN 2029-0454

Cite: *Baltic Journal of Law & Politics* 15:4 (2022): 943-957
DOI: 10.2478/bjlp-2022-004086

The Study on the Reluctance of Lawyers towards the Role of Whistle-Blower in Indian Corporate Sector

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Received: August 8, 2022; reviews: 2; accepted: November 29, 2022.

Abstract

Empirical investigations and judicial observations have made it clear that there is a high need for the involvement of lawyers towards the role of whistleblowing in India so as to curb the offences that arise in the corporate sector. Further investigations on this regard highlights that there is an ambiguity in respect of the reluctance of lawyers towards the role of whistleblowing there causing an impending factor in effectiveness of curbing corporate offences. This ambiguity could be confirmed through statistical analysis in the present study. Thus, this study is carried out with an aim to find out the Reluctance of Lawyers Towards the Role of Whistle-Blower in the Indian Corporate Sector. With the help of 300 samples collected through cluster sampling method which involves lawyers from India, clustered on the basis of their field of expertise and area of practice, it was found out the major factor that impedes lawyers from taking up the role of a whistle-blower is lack of interest in corporate governance and public interest, the study also highlights that that a women lawyers have certain interest over corporate governance when compared to male population, but still are reluctant towards the role of whistleblowers considering the fact that there are no protection or support for the lawyers who have an interest towards corporate governance be reluctant to the role of whistleblowers. It is evident that reluctance of lawyers towards the role of a whistleblower is due to both personal and professional factors. Therefore, the study recommends that the teaching institutions including the Bar council of India must implement an inclusive and an exhaustive training for law students and the Corporate entities including advocates on corporate social responsibility and importance of informing the corporate frauds. The legislators must ensure that is proper protection for internal whistleblowers in their organization.

Keywords

Whistle-Blower, Lawyers, reluctance, corporate sectors, reasons

INTRODUCTION

In the contemporary dynamics of trade and commerce influenced by liberalisation and globalisation, it is evident that the Indian Corporate sector is blooming day by day. As of September 2021, there are over 1.26 million registered companies in India. In recent times, it could be found out that the Indian Corporate sector has started to play a significant role in generation and diffusion of revenue for the State as a whole. In this being the case, a closer understanding on the administrative regime concerning Indian

Corporate sector is carried out, it could be found out that the due to the increasing potential of Corporate sectors to be a gold mine, many authorities and individuals, including juridical personalities have started to earn through dishonest means by committing corporate fraud and other white collar crimes concerning corporate industry. Recently India's antitrust watchdog Competition Commission of India, found Google to be guilty of search bias. It has fined Google \$ 20 million for abusing its position in online search. At the same the Reserve Bank of India's Annual report of 2020-2021 highlights that corporate frauds worth more than Rs 1.85 lakh crore were reported in the said year. In this being the case, the said abuse of power for personal gains and corporate frauds are significantly controlled and taken cognizance of by the practice of whistleblowing. In a very concrete sense whistle blowing could be defined as making a disclosure of the corporate offence that takes place in the corporate industry. While a holistic understanding on the current trends of whistle blowing regarding the corporate sector is concerned it could be understood that even though the lawyers are classified as significant whistle blowers, their participation and activism is not commendable.

It is pertinent to note that there is no specific law on whistleblowing applicable to corporate in India, however some progressive companies have incorporated a whistleblower policy as part of extending their global policies which includes individual employees or group of employees and in some cases even third parties extending to lawyers with an aim to report matters without the risk of subsequent victimization, discrimination or disadvantage. However the said aim could not be achieved due to the reluctance of lawyers.

In spite of the existing Corporate policies, the Government bodies more particularly the judiciary recommends for the interference of lawyers towards anti trust and corporate scams by being informants for better corporate governance, an universal reluctance among lawyers towards the role of a whistleblower could be traced in unanimity. Though various studies tend to argue that the reluctance of lawyers towards the role of whistleblowers is due to the lack of public interests and pro bono, the growing spree of increasing public interest litigations tend to contradict the said untested contentions, thereby creating an ambiguity on the reasons for reluctance of lawyers towards whistle blowing.

In the current trend of the society, as the corporate crimes are growing day by day at a rapid phase, the need for informants, more particularly concerning lawyers is the prime most concern to curb the said issue, when an chronological study on the methods implemented by the organs of the criminal justice system in curbing offences against society. The Parliamentary or judicial actions to indulge lawyers into the role of whistle blowing will certainly not bear any fruit until the existing ambiguity on the reasons for their reluctance is found out and tackled, thereby urging the need for detailed analysis over the same for better administration of law in the Indian corporate regime.

Under the Global context, it is very clear that both developing countries and developed countries are able to curb the corporate scams and frauds effectively due to the active role of lawyers as informants or in technical sense "whistle blowers' ". These instances and discussion permits to make a conclusion that just like corporate crime and offences could be curbed effectively in India, when the lawyers take up the role of whistleblowers just like the successful curbing conventional crimes in India. However a direct parliamentary or executive action to ensure effective indulgence and participation of lawyers towards the role of whistle blowing would certainly not be fruitful considering the existing reluctance of lawyers towards the role of whistleblowers. Thus in order to have an effective or successful law for commendable indulgence of lawyers and participation of lawyers towards the role of whistle blowing, it is essential that the existing ambiguity on the reasons for their reluctance should be addressed. Thus this research aims to find out the Reluctance of Lawyers Towards the Role of Whistle-Blower in Indian Corporate Sector and further aims to discuss on substantial legal percepts to be included in existing

lawyer for better participation of lawyers towards the role of whistleblowers in Indian Corporate Regime.

REVIEW OF LITERATURE

1. **Sonal Nagpal(2013)** in the article titled as Whistle Blowing Mechanism- A Move towards Better Corporate Governance highlights the provisions of legislations concerning lawyers in India to prevent whistleblowing. The study proves with empirical data collected through a questionnaire with 100 samples that for the purpose of better corporate governance, interference of lawyers is mandatory after making it clear that there is an unreasonable or unidentifiable cause in the reluctance of lawyers towards the role of a whistleblower in India.
2. **N. Tripathy(2018)** through his empirical study with interviews conducted among 10 additional judges of Allahabad High Court proves that the role of lawyers as whistleblowers for Indian companies show a shocking result that over 85 percent of the lawyers would choose whistleblowing as their last role when compared to other available roles that a lawyer can take up in the society. It is further argued by the author that the reluctance of the lawyers towards the role of whistle blowing provides an upper hand for companies to commit fraud without any fear.
3. **Santhosh Antarlal(2019)** the author discusses the effects that have risen in the globalising world of commerce and corporate considering the lack of participation of lawyers towards informing the corporate frauds that mushroom in the present society. It is pertinent to note that in the present study, the authors make a conclusion that if the reluctance of lawyers on being informants is solved then the issue of corporate malpractice can itself be solved.
4. **K.M. Alice et al(2020)** states that in spite of the existing Corporate policies, the Government bodies more particularly the judiciary recommends for the interference of lawyers towards anti trust and corporate scams by being informants for better corporate governance, an universal reluctance among lawyers towards the role of a whistleblower could be traced in unanimity.
5. **Lowis et al(2020)** through the data collected by a survey with the respondent engaged in field of law and justice argues that the reluctance of lawyers towards the role of whistleblowers is due to the lack of social responsibility and pro bono but the growing spree of increasing public interest litigations tend to contradict the said non statistically tested generalizations, thereby creating an ambiguity on the reasons for reluctance of lawyers towards whistle blowing.

Research Gap

Through a detailed review of literature, it could be found out that there is increasing corporate frauds in all particular spheres of the business starting from internal administration and business management to stock exchange and securities board. It is pertinent to note that even though any individual could without an effort recognise the said increase, a majority of the cases are going unreported, thereby compelling the judiciary and other organs of the government to be dependent on whistleblowers. In this regard even though the judiciary in a number of cases especially those in which the advocates appear as amicus curiae has observed that there is a high need for lawyers to become informants(whistle blowers) in India. However, in spite of the constant urging for lawyers to take up the role of whistleblowers, there is a reasonless reluctance among lawyers towards the role of whistleblowers in India. This research ambiguity tends to become more amplified when a prudential study on a global context is carried out as it is very clear that both developing countries and developed countries are able to curb the corporate scams and frauds effectively due to the active role of lawyers as informants or in technical sense "whistle blowers" .

These instances and discussion permits to make a conclusion that just like corporate crime and offences could be curbed effectively in India, when the lawyers take up the role of whistleblowers just like the successful curbing conventional crimes in India. However a direct parliamentary or executive action to ensure effective indulgence and

participation of lawyers towards the role of whistle blowing would certainly not be fruitful considering the existing reluctance of lawyers towards the role of whistleblowers. Thus in order to have an effective or successful law for commendable indulgence of lawyers and participation of lawyers towards the role of whistle blowing, it is essential that the existing ambiguity on the reasons for their reluctance should be addressed.

Objectives

1. To find out the personal reasons for reluctance of lawyers towards the role of whistleblowers in the Corporate sector.
2. To identify the professional reasons for reluctance of lawyers towards the role of whistleblowers in the Corporate sector.
3. To study the impending factors that contribute towards the reluctance of lawyers towards the role of whistleblowers in the Corporate sector.
4. To analyse the impact created on the instance of whistleblowing by lawyers due to the various reasons for reluctance.
5. To give effective recommendations for ensuring effective participation of lawyers towards the role of whistle blowing in the corporate sector.

RESEARCH METHODOLOGY

The socio-legal, empirical study is carried out on a hypothesis that the reluctance of lawyers towards the role of a whistleblower is not due to personal and professional factors and the same is tested out using independent variables such as the name, age , gender, qualification , field of practice and dependent variables to name a few lack of interest in public administration, lack of awareness, client relationship, corporate relationship. This study is based on qualitative as well as quantitative methods. Since analyzing the factors contributing towards the reasons is required the study also includes an analytic method. Present study is based on Primary sources of data, collected by interview with lawyers on the basis of a structured questionnaire framed after a diligent understanding and investigation over the existing articles, case laws, newspaper reports, journals and other statistical data.

The study is carried out with the help of a cluster sampling method which involves lawyers from India, clustered on the basis of their field of expertise and area of practice. The study is conducted with 300 samples collected from a sample frame primarily defined to the High Court of Judicature at Madras, the Metropolitan Magistrate Court at George Town, National Company Law Tribunal, Chennai Bench, National Green Tribunal of south zone, Intellectual Property Appellate Board, Teynampet and from various banks and corporate offices where lawyers are employed. The samples are collected through circulation of questionnaires in the said predefined sample frame. The statistical tools used for the purpose of deriving results are descriptive statistics, percentage analysis, Anova, spearman correlation and chi square tests.

Graphs, Analysis and Results

Analysis 1: Demographic details and mode of knowledge on whistleblowing

Table.1 Demographic details of Respondents

S.No.	Demographic Variable	Classification	Percent
1	Gender	Male	54.3

		Female	45.7
2	Age	22-31 years	21.8
		32-41 years	16.5
		42-51 years	20.2
		52-61 years	25.8
		62-71 years	12.5
		71 years and above	3.2
3	Educational qualification	BL/LLB	37
		LLB(Hons)	39
		M.L/ LLM	35
		LLM(Hons)	17
		Masters along with a post graduate diploma	4
		PhD	3
4	Profession	Practicing Advocate	54.8
		Legal Advisor	19.8

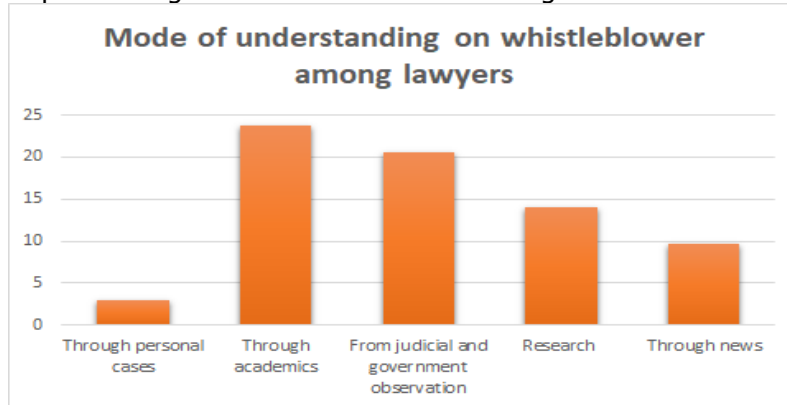
		In house counsels	25.4
5	Area of expertise	Trade marks	9.7
		Corporate	13.3
		Criminal	13.3
		Writ	13.7
		Civil	16.1
		Patents	3.2
		National green tribunal	9.3
		International law	2.0
		Banking	12.9
		SEBI	6.5
		6	Understanding on whistle blowing
To be an informant of a corporate crime	55.8		
To report cases of corporate crimes	43.9		
To involve in the administration of the organization	00.0		
To observe the activities of the corporate firms	00.0		
To appear against companies	00.0		

		To involve in corporate decision making	00.0
		For corporate audit	00.0
7	Mode of knowledge on whistle blowing by lawyers	Through personal cases	2.9
		Through academics	23.8
		Research	14.1
		Through news	9.7
		From judicial and government observation	20.6
8	Instances of whistleblowing	0-5	95.1
		6-10	2.8
		11-15	2.1
		16-20	0.00
		More than 20 times	0.00

Descriptive Analysis of Demographic variables

From the above table, it can be seen that 54.3 percent of the lawyer respondents are male and 45.7 percent of the lawyer respondents are females. The above table also highlights the fact that the most of the respondents are undergraduates with either BL/LLB or LLB(qualification). It is pertinent to note that the most of lawyers are undergraduates primarily because all of the Respondents are field workers(involved in the practical field) for which there is no need for a post graduate or doctoral qualification like the field of academics.

Graph1. Graph representing the mode of understanding on whistleblower among lawyers



From the above graph it is found that over 20 percent of the Respondents have acquired knowledge on whistle blowing through academics and research only and only a very few of them have gained knowledge over whistle blowing through their personal cases. The above graph also indicates that mode of understanding on whistleblowing thorough personal cases is very less, this can be related with the existing problem of reluctance of lawyers on whistle blowing.

Perception of respondents on whistle blowing and their mode of understanding on Whistle blower

It is pertinent to note that in order to find the reasons for reluctance in whistleblowing, it is essential to test the Respondent’s understanding on the term whistleblower so as to proceed for further analysis with the existing samples, thus through the classification mentioned in Serial number 6, 7 and 8 of the above table, the Respondents understanding on the whistleblowing by lawyers and the mode of understanding is found out. Based on the above said tabulation it could be seen that the a most of the Respondents ie. 54.7 percent of the population have an understanding that whistleblowing by lawyers refers to be an informant of corporate crime and 43.9 percent of the Respondents have an understanding that whistleblowing by lawyers refers to reporting of cases of corporate crime while only 1.3 percent of the Respondents do not have an understanding of whistleblowing. These results not only validate the collected samples for further analysis, but also prove that the lawyers have a good understanding of the concept of “whistleblowing by lawyers”.

From the above percentage analysis mentioned in S.No. 7 , it is evident that majority of the Respondent have acquired knowledge on whistle blowing through academics and research only and only a very few of them have gained knowledge over whistle blowing through their personal cases

The percentage analysis said under S.No. 8 makes it clear that only 2.9 percent of the total population have been a whistleblower for 6-10 times and only 2.1 percent of the population take up the role of whistleblowing for 11-15. These results have justified the said research gap and also highlights the need for understanding the reluctance of lawyers towards the role of whistleblowing.

Analysis 2. Reason for reluctance toward the role of whistle blowing

Table.2. Percentage analysis for Reason for reluctance toward the role of whistle blowing

Classification	Particulars	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Personal Factors	Lack of interest in corporate governance	35.4%	37.4%	13.1%	8.7%	5.3%

	Fear	1.9%	12.1%	31.1%	41.3%	13.6%
	Lack of support	33.5%	29.1%	6.3%	24.3%	6.8%
	Lack of protection	33.5%	29.1%	6.3%	24.3%	6.8%
	Lack of interest in public administration	35.4%	37.4%	13.1%	8.7%	5.3%
Professional Factors	unawareness	1.9%	12.1%	31.1%	41.3%	13.6%
	Stress from existing work	49.4%	40.4%	3.1%	6.7%	1.3%
	Profit making	31.1%	41.3%	1.9%	12.1%	13.6%
	Corporate client relationship	31.1%	31.3%	11.9%	12.1%	13.6%
	Lack of proper investigation by NCLT	35.4%	37.4%	13.1%	8.7%	5.3%
	Lack of effective law agencies	35.4%	37.4%	13.1%	8.7%	5.3%

From the above table it can be seen that a 37.4% of the Respondents agree that the reason for them to take up the role of a whistleblower is due to lack of interest in corporate governance, at the same it could also be seen that 35.4 % of the population strongly agree to the that reluctance towards role of a whistleblower is due to lack of interest in corporate governance. These results help in inferring that the lawyers primarily do not take up the role of a whistleblower due to lack of interest in corporate Governance. The same trend could be identified in the case of statement "lack of interest in public administration" too, which means that the reason for reluctance of lawyers towards the role of whistleblower is due to lack of interest in public administration as well. On the basis of this inference, it could be recommended that in a law college, the importance of public administration in the corporate regime must be taught to students considering the fact that lawyers take up pro bono activities in other facets of the society. It is also recommended that lawyers need to be vested with social responsibility in order to ensure their participation in whistleblowing. Based on the aforesaid percentage analysis, it is seen that 41.3% of the population disagree with the reason being fear for non-participation in whistleblowing. Therefore, it is inferred that fear is not a reason for reluctance towards the role of whistle blowing. It is pertinent to note that 33.5% of the Respondents are reluctant towards the role of whistleblowers due to lack of support and protection. The percentage analysis shows that most of the lawyers show a greater agreeability for statements "lack of protection" and "lack of support". These results prove that the reluctance of lawyers towards the role of whistle blowing is due to lack of support and protection. In this regard, it is recommended that the government needs to implement protective laws for lawyers taking up the role of whistleblowers in India. The said protective laws must offer support to the lawyer both financially and professionally for them to take up the role of whistle blowing. Coming to the professional

factors, the above percentage analysis show a result that The Following linear regression test is done to identify how the reasons for reluctance towards the role of whistleblowing contributes towards the instances of taking up the role of whistleblowing, as it is clear from the previous analysis 1 mentioned under the serial number 8 that the instances of taking up whistle blowing very low considering the fact that the not being a whistleblower or taking up the role of whistleblower less than 5 times is itself very high.

Table.3. Linear Regression between Personal Reasons involved in reluctance towards the role of whistleblowing and the instances of taking up the role of whistleblower

Dependent Variable	Independent Variables	R ²	Adjusted R ²	F value	P value
Instance of being a whistleblower	Lack of interest in corporate governance	0.963	0.961	500.650	0.000*
	lack of support				
	Lack of protection				
	fear				
	Lack of interest in public administration				
	unawareness				
	Lack of effective law agencies				
	Lack of Investigation by NCLT				
	Corporate client relationship				

* à Model is Significant at 5% level of significance

Since P value < 0.05, the model is significant at 5% level of significance. R² value is 0.963. Adjusted R² value is 0.961 which means 96.1% of the variability in instance of being a whistle-blower is caused or contributed by listed dependent variables. The remaining 3.9% of variability is due to other unexplained and unidentifiable factors which may be primarily because of the ethnographic and psychological factors and traits present or known in the Respondents.

To understand contribution of the identified personal and profession reasons (independent variable) on the instances of being a whistle-blower, the following tabulation of analysis is mentioned

Independent Variable	Beta	P value
Lack of interest in corporate governance	0.826	.000
lack of support	0.013	.011
Lack of protection	0.154	.001
fear	0.030	.021
Lack of interest in public administration	0.290	.000
unawareness	0.039	.046
Corporate client relationship	0.223	.000
Lack of Investigation by NCLT	0.310	0.001
Lack of effective law agencies	0.115	0.001

Since the P value of all independent variables is less than 0.05, all the independent variables make significant contributions to the instances of being a whistleblower. The above-mentioned analysis means that **"For every one unit increase in an independent variable, the dependent variable changes by the value of Beta"**. In this regard a regression equation could be framed as

$$Y_i = 0.826*WB1 + 0.013*WB2 + 0.154*WB3 + 0.223*WB4 + 0.290*WB5 + 0.39*WB6 + 0.30*WB7 + 0.310*WB8 + 0.115*WB9$$

Wherein

- Y_i**: Instance of being a Whistle-blower
- WB1**: Lack of interest in corporate governance
- WB2**: Lack of support
- WB3**: Lack of protection
- WB4**: Corporate client relationship
- WB5**: Lack of interest in public administration
- WB6**: Unawareness
- WB7**: Fear
- WB8**: Lack of investigation by NCLT
- WB9**: Lack of effective law agencies

Thus it could be stated that the instance of whistle blowing by lawyers is highly contributed by lack of interest in corporate governance, followed by Lack of interest in public administration and corporate client relationship while reasons such as the lack of support and fear makes the least contribution. From these results it is identified that the major factor that impedes lawyers from taking up the role of a whistle-blower is lack of interest in corporate governance and public interest based on which it is strongly recommended that contribution towards corporate governance and public administration must also be used a parameter for determining eligibility for the post of s senior counsel and judges in the respective high courts, further it is also recommended that regular orientations to be conducted by self interest groups arranged by the respective state bar councils for inculcating interest among lawyers.

Table.4. Anova between reason for reluctance toward the role of whistle blowing and Demography

Classification	Particulars	Independent Variable	F Value	P Value	Hypothesis
Personal Factors	Lack of interest in corporate governance	Gender	145.154	0.035	H ₀ Rejected
		Educational qualification	126.524	0.023	H ₀ Rejected
	Fear	Gender	125.325	0.032	H ₀ Rejected
	Lack of support	Gender	176.524	0.012	H ₀ Rejected
		Profession	187.313	0.000	H ₀ Rejected
	Lack of protection	Gender	126.524	0.011	H ₀ Rejected
		Profession	187.313	0.000	H ₀ Rejected
		Lack of interest in public administration	Gender	126.524	0.035
Educational qualification			134.761	0.023	H ₀ Rejected
Professional	unawareness	Qualification	165.315	0.001	H ₀ Rejected

Factors	Stress from existing work	Gender	45.731	0.041	H ₀ Rejected
	Profit making	Gender	126.524	0.023	H ₀ Rejected
		Profession	185.325	0.01	H ₀ Rejected
	Corporate client relationship	Gender	126.524	0.023	H ₀ Rejected
		Profession	185.345	0.01	H ₀ Rejected
	Lack of proper investigation by NCLT	Gender	45.731	0.041	H ₀ Rejected
		Profession	126.524	0.023	H ₀ Rejected
	Lack of effective law agencies	Gender	166.552	0.021	H ₀ Rejected

Based on the above mentioned Anova analysis, it is seen that the P value between the statement lack of interest in corporate governance and gender is 0.035 which is less than 0.05, this means that there is a relationship between the statement lack of interest in corporate governance and gender is 0.035 thus, it is inferred that a women would have certain interest over corporate governance when compared to male population. The result of this kind is obtained because of the fact that compared to men, a significant number of female lawyers are engaged in the field of corporate governance, considering its nature and scope. Therefore, it is recommended that the existing stereotype in legal careers that corporate is the best field for women must be broken, by ensuring proper career opportunity and responsibility-based counseling is given to law students in the law schools, especially to the male pupils. When the said statement is compared with educational qualification, it is seen that the P value is 0.023 which is less than 0.05, thereby meaning that there is a very strong relationship between lack of interest in corporate governance and educational qualification, meaning that lawyers with BL/LLB qualification tend to show least interest towards corporate governance, compared to lawyers with LLB(Hons) and master qualification. This result is because of the syllabi difference between BL/LLB course and LLB(Hons) course. Therefore, based on the said inference and results it is recommended that the Bar council of India need to amend the recommended subject and syllabus of BL/LLB courses. This trend is witnessed in the lack of interest in public administration as well.

When fear as a reason for reluctance towards the role of whistleblowing is compared with gender, it is seen that the P value is 0.032 which is less than 0.05 meaning that there is a relationship between fear to take up the role of whistleblower and gender. It is found out that the female population tends to fear taking up the role of a whistleblower compared to the male population, this is because of the submissive and protective nature of women in general. Therefore, it is recommended that along with an

undergraduate course, psychological wellbeing and training for lawyers need to be given by law universities to eliminate the said issue.

It is seen that the P value between the statements lack of support and protection as a reason for not taking up the role of whistleblower when compared with gender is 0.012 and 0.011 respectively which means that there is strong correlation between the said variables. It could also be inferred that the female population tends to be reluctant towards taking up the role of a whistle blower compared to males. This is because of the existing societal impediments that are against women and fear that arise from it as said above. Thus it is recommended that the existing laws aimed for the protection of women must be implemented effectively and more grievance redressal cells are to be formed so as to eliminate fear and offer protection and support for female lawyers to take up the role of whistleblowers. When the same dependent variables are compared with the independent variable profession, it is seen that the P value is 0.00 for both the dependent variables, meaning there is a perfect correlation between the variables lack of protection and support with profession. This is because an advocate is always an external whistleblower but an in-house counsel or legal advisor is an internal whistleblower. The internal whistleblowers are often influenced by various factors such as job security, internal organizational harassment, professional growth etc., thus making them show a higher reluctance towards the role of whistleblower. Thus, an onus is imposed on the legislators to make stringent laws that would protect internal whistleblowers and also employment laws are to be altered in such a way that employees are not penalized for corporate welfare activities.

CONCLUSION

Therefore on the basis of the objectives stated above and from the above said analysis it could be found out that it could be found out that reluctance towards the role of a whistleblower is due to lack of interest in corporate governance and public administration. The studies also reveal that fear is not a reason for lawyers being reluctant to the role of whistleblowers. At the same time, it is evident that compared to female lawyers, female lawyers are reluctant towards the role of whistleblowers. It is evident that it is inferred that a women lawyers have certain interest over corporate governance when compared to male population, but still are reluctant towards the role of whistleblowers considering the fact that there are no protection or support for the lawyers who have an interest towards corporate governance be reluctant to the role of whistleblowers. It is quite interesting to find out that the major factor that impedes lawyers from taking up the role of a whistle-blower is lack of interest in corporate governance and public interest. These results help in coming to a conclusion that the reluctance of lawyers towards the role of a whistleblower is due to both personal and professional factors. Therefore, the study recommends that the teaching institutions including the Bar council of India must implement an inclusive and an exhaustive training for law students and the Corporate entities including legislators must ensure that is proper protection for internal whistleblowers in their organization.

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