



Whistleblowing and Ethical Responsibility: Strengthening Accountability in Public Institutions through the Lens of Islamic Governance

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Abstract:

Whistleblowing has gained global recognition as a vital mechanism for combating corruption, enhancing transparency, and ensuring accountability across public institutions. In Islamic governance, whistleblowing is not merely a procedural tool but an ethical obligation rooted in foundational religious principles. Ethics encompasses a framework of moral principles that guide individual behavior and the execution of activities, underpinning standards of right and wrong related to human conduct in terms of rights, obligations, societal benefits, fairness, and virtues. It serves to assist individuals in considering the perspectives of the majority in their decision-making processes. Corruption is misuse of power or authority for personal advantage, significantly undermines public trust in governmental institutions. The ramifications of corruption extend to the misallocation of tax funds, which compromises the quality of public services and infrastructure, leading to essential projects being stalled or executed poorly. The country's justice system is compromised by widespread corruption involving judges and politicians who accept bribes. This pervasive corruption diverts public funds away from essential services such as education, healthcare, infrastructure, and public safety, ultimately diminishing the quality of government services and exacerbating social issues like poverty and delayed development. To combat corruption, proactive measures such as whistleblowing are critical. Whistleblowing serves to expose corrupt practices and ensures accountability and transparency within the public sector. By identifying issues like fraud and unethical behavior early on, whistleblowing contributes to improved corporate governance and helps maintain integrity within institutions. Establishing a robust whistleblowing system is essential for addressing and resolving instances of wrongdoing effectively.

Keywords: Moral principles, Islamic governance, Corruption, Accountability, Public interest



Introduction:

In Islamic governance, accountability is ultimately owed to God, which elevates ethical responsibility beyond legal compliance to a matter of spiritual obligation. This divine accountability is operationalized through several core principles that directly support whistleblowing as an ethical practice. Behavioral science research demonstrates that people often exhibit inconsistencies and irrationalities in their decisions, which they may not fully recognize or acknowledge. A significant factor is that individuals sometimes fail to notice when their actions deviate from ethical norms. This lack of awareness is often due to cognitive processes such as justifications and biased judgments, which can distort their perception and make ethical breaches less apparent to themselves.

In other words, people may unconsciously rationalize unethical behavior or interpret situations in a way that protects their self-image, leading to blurred awareness of ethical violations. This understanding is crucial for designing interventions, policies, or organizational cultures that promote ethical behavior by addressing these cognitive biases and enhancing ethical self-awareness. Everybody has made errors at some point. We have occasionally had to apologize for bad behavior or hurting other people. There are times when it seems like someone else or a different version of ourselves is to blame. But when these incidents are rare and isolated, they don't determine who we are. Such actions don't begin to mold and define who we are until they become ingrained. Governments and businesses experience this phenomenon as well. Their actions are usually shaped by established processes and procedures. Their “personality” is embodied in their corporate culture, while their values are communicated through core values, mission statements, and vision statements. Yet, how often do we encounter a company’s mission statement and think, that’s completely different from my experience working with them.

This holds true for the connection between behavior, character, and morals. It also pertains to business culture, basic principles, and policies and procedures. Prioritizing values does not imply that your behavior or personality reflect those ideals. We all know folks who we call hypocrites because their actions don't align with their beliefs. In actuality, our identity is shaped by our recurring acts and behaviors. In reality, what matters is what we do. Additionally, we have power over it.¹

Our beliefs will begin to coincide with our personality as our activities reflect our personality. The fact that values are deeply embedded in us is the main issue with

beginning with them. It's not as easy as stating or thinking differently. For it to be genuine, we must do a distinct action. Also, be aware of the disadvantages of this. If you start participating in negative behaviors, your personality and values will start to change. In my view, this illustrates how an individual of strong character can change and lose their esteemed status. They reiterated several poor habits. They persisted in this behavior until their character and values no longer mirrored those antiquated beliefs.

Though there is growing evidence that an individual's setting has a surprisingly strong influence on behavior, people intuitively feel that ethical behavior is a result of personal ideas and traits.

Good intentions drive good deeds. However, this ignores the importance of context. Ethical Blindness refers to the possibility of doing bad things with good intentions. The misconception is that everything revolves around ethical principles, with ethical reasoning serving as the foundation for moral behavior. In actuality, though, reasoning frequently comes after action in an effort to defend, clarify, or rationalize it.

The question arises what are the factors that contribute to corruption. Factors that promote systemic corruption consist of conflicting incentives, discretionary authority; monopolistic control; absence of transparency; inadequate compensation; and a culture of immunity. Indeed, there is a commonly recognized demand for strong whistle blower & accountability systems and legal safeguards in Pakistan to effectively address corruption, fraud, and misconduct. Corrupt practices entail misusing entrusted authority for selfish advantage, resulting in conduct such as bribery, extortion, embezzlement, nepotism/cronyism, fraud, influence peddling, and misappropriation of resources.

Corruption Impacts everyone

Its effects extend beyond dishonest individuals to unsuspecting coworkers who could be involved, as well as the image of their organization. In the end, it is the Victorians who suffer due to the abuse of authority or public money. Corruption diminishes the confidence we possess in the public sector to operate for our benefit. It squanders taxes and fees intended for vital community initiatives. This leads to subpar services or infrastructure, or initiatives failing to launch. Reporting corruption and misconduct serves everyone's interests.²

Our immoral actions in everyday life that contribute to corruption

In our routine life, unethical or corrupted behaviour starts when we lie to our parents or other authority people about where we are. We easily backbite others. We make false

statement in our Curriculum Vitae about the achievements. Often we take credits for the labor of others or take money out of the petty cash drawer at work without authorization. We take advantage of someone else by abusing our influence and position at work . We mistreat our domestic staff. Water is wasted in our day-to-day operations. We refuse workers to pay for overtime. Create excessive delays in the final settlement of departing personnel. Declare regular employees independent contractors in order to avoid paying legally required benefits. Also workers rights are violated often. We waste food in restaurants, during parties, and at home. We waste water in our day-to-day operations. We throw trash outside of trash cans wherever it's handy.

We leave the room without turning off the lights and are not using less electricity. We Sell a home or car without telling the buyer about its flaws or background. We have harmed our ecosystem by cutting down trees and polluted water by draining sewage and chemicals from factories into rivers. Hazardous gases and chemicals are released into the environment. The water supply is contaminated by disposing of chemicals and garbage. Unlawfully gain market share through anti-competition laws and make exaggerated promises about a product's effectiveness. For insurance claim, we refuse to uphold a warranty. Also we treat individuals with disdain or discrimination because of their socioeconomic status. we don't abide by traffic laws. We sell a home or car without telling the buyer about its flaws or background. ³

Unethical behaviour among politicians and the government

Governments and businesses experience this phenomenon as well. Their actions are usually shaped by established processes and procedures. Their “personality” is embodied in their corporate culture, while their values are communicated through core values, mission statements, and vision statements. Yet, how often do we encounter a company’s mission statement and think, “Wow, that’s completely different from my experience working with them.

For obtaining private, financial, or other information illegally in order to undermine an opponent, politicians make false statements during an election campaign in order to further their own interests or disparage their opponent and accept more money than is permitted for campaign contributions. Political contributions are used to pay for personal costs. Government eavesdropping on individuals illegally. Position of power is used to deny people the opportunity to vote under the pretense of reform or regulation. When a government declares its focus is on safeguarding the environment but invests minimal funds or effort towards that aim, environmental protection is not truly the

government's objective. Objectives are inferred from actions, not from verbal claims or expressed intentions.

Accountability must for a civilized society

What does it mean to be accountable? "Accountability" means that people in positions of power must keep their promises and be responsible for their actions and decisions according to the rules set out by local, national, and international laws. Accountability is fundamentally political because it looks at the relationships between the state and society as a whole, as well as between the strong and the weak. The state uses the law of accountability as a legal tool to convict people of crimes they were connected to but did not actually commit. Accountability refers to those who were "accessories" or "passive participants" in a crime rather than the definition of a criminal offense.

Accountability has three important steps. First one is the information or data that must be clear relevant to the authorized responsibility. Both citizens and other authorities can clearly see the obligations and responsibilities of those in positions of authority. There is useful and factual information about whether and how the authorities have fulfilled their obligations. Secondly there must be justification of everyone's action. There are procedures that require those in positions of authority to defend and explain their actions and outcomes, and the public or other institutions can examine the responses given. Third step is enforceability. If powerholders don't fulfill their responsibilities, they may be punished and/or steps are taken to stop future standards violations. One or all of the three dimensions may receive special attention from various accountability mechanisms. One of the fundamental tenets of good governance is accountability. It is connected to and overlaps with other good governance principles that work together to create a public authority that is more inclusive, responsive, and legitimate.

Accountability is crucial because it creates a system where people and groups are held accountable for their actions, which promotes better decision-making, stronger teamwork, ongoing learning from mistakes, and ethical behavior in social, professional, and personal contexts. It also builds trust, drives performance, fosters personal growth, and ensures fairness. It keeps systems cohesive and objectives on course by acting as a social glue. [7]

Promoting an open workplace is crucial to a business's success. Today, it is evident that businesses that actively promote a culture of speaking up outperform those that do not. Many people consider employees to be the foundation of the business. Since their

contentment, engagement, and productivity all depend on them, they are essential to the company's success. There are many benefits to transparency, from improved customer relations to a notable increase in employee engagement and productivity. By stopping illegal activity and unwanted conduct, whistle blowing fosters an open and responsible workplace that increases productivity. It makes workers feel at ease, enabling them to voice their worries and feel appreciated while promoting open innovation.⁴

Whistle blowing

Corruption can be detected through different methods, with audits being the most common (internal and external) and reports (from citizens, reporters, whistleblowers, and self-reporting persons).

The discussion around whistle blowing is gaining traction not just inside the anti-corruption community but also outside of it, drawing participants who aren't usually involved in protecting whistle blowers or against corruption in general. This essay provides an overview of the evolution of the concept of "whistle blowing" from its inception to the present. It will accomplish this by examining how three groups of "agents"—academics, international and regional organizations, and those "outsiders" who have only lately begun discussing the idea of whistle blowing in fields unrelated to corruption—have understood and defined the term.⁵

Before we can address corruption offenses, we need to identify and examine them first. Corruption detection and investigation should ideally begin within organizations, though it can also incorporate external aspects like law enforcement strategies. For current purposes, detection means recognizing, revealing, or uncovering corruption. Detection can be accomplished via auditing and monitoring efforts, but it can also occur when whistle-blowers, individuals, businesses, and reporters inform about corruption.⁶

Significance of whistleblower mechanisms in organizations

Whistleblower systems are crucial for organizations. They provide essential safeguards for whistleblowers and promote a culture of responsibility by motivating employees to report fraud and other immoral actions.

These systems guarantee personal safety from retribution while fostering a setting where ethical conduct is both supported and recognized. When workers believe they can express themselves without concern for consequences, openness rises, enabling organizations to tackle problems before they develop into major crises that jeopardize trust and integrity.⁷

Organizations that have robust whistleblower systems establish elevated benchmarks for ethical conduct and accountability, ultimately empowering employees to take responsibility for their actions and enhance the organizational culture. Alongside dedicated anti-corruption agencies, emerging technologies are progressively taking on an crucial function in enabling citizen reporting.

In Pakistan, the 'Pakistan Citizen's Portal' was launched for reporting by citizens. The portal can be accessed by citizens through a mobile application. The portal may also be utilized to directly send complaints and suggestions to the Prime Minister's Office; however, other methods of communication can be used to file complaints, including phone calls, letters, or emails. The office will manage the procedure of handling public complaints and executing the recommendations. The FIA Cyber Crimes Complaint Cell allows individuals to file complaints concerning the internet and social media. Any citizen can contact NAB to file a complaint and provide evidence regarding corruption, failure to pay utility bills, etc. According to its Recovery and Reward Rules, NAB may reward those who report by giving them a portion of the recovered amount resulting from the information submitted.⁸

Literature review

Islam allows any profession that does not contradict its teachings, from wherever it originates, and any profession that encourages moral behaviour in any aspect of life, one could not be wronged (if called Islamic). Islam has a basis for everything and anything that exists can be classified as halal (lawful), haram (unlawful), makruh (disliked), mustahab (recommended) or mandub (optional). Whistleblowing in a business organization that has the motive of bringing prudence, transparency and accountability is not only halal (lawful) but also wajib (obligatory) depending upon what the condition warrants. Whistleblowing should be treated as a practical suggestion box to leaders, managers and anyone in a position of authority. The blower should be handled positively, the problem or information he presented should be investigated squarely, and the action taken should be considerate. Sometimes the action taken may be soft yet touching.⁹

With the speed at which technology is developing, ethical concerns and discussions in the field of design have become more significant. Concepts such as ethical design, psychological vulnerabilities, manipulation, and emotional connection highlight the

accountability of designers and the necessity of giving users' safety and wellbeing top priority.

These days, accountability is a common political catchphrase in Pakistan. Nonetheless, "accountability for all," "across-the-board accountability," and "Pakistan has no future until the scourge of corruption is seriously faced" are essential to the conversation about accountability. Although Pakistan has set up several anti-corruption organizations, a thorough accountability framework has not yet been developed and implemented. This article makes the case that financial corruption is the only aspect of Pakistan's current accountability system, and that the country's corruption is systemic. Due to poor leadership, corruption, injustice, politicization of the accountability system, and difficult-to-maintain inflationary pressures, Pakistan appears to have an unstable and dissatisfied culture.

The intentional use of psychological and emotional effects during the design of an ethical process to influence users' choices or elicit desired behaviors is known as manipulation. Users' autonomy, freedom, and consent can all be impacted by manipulation. As a result, designers are accountable for safeguarding users and defining the moral bounds of manipulation.¹⁰

Strategies in the design an ethical process that focus on users' emotional impact and connection. To sum up, ethical design is founded on values like integrity, user welfare, and respect. It is the duty of designers to prioritize user safety and well-being during the design process and to be aware of ethical concerns and discussions. To further investigate the subjects of interest, it is advised to examine the literature sources and keep up with the most recent findings in the field.¹¹

In advanced countries the constraints in improving public accountability are less than in developing countries. In developing countries, the good governance agenda is often too ambitious and needs to be more realistic and feasible in terms of its relative importance, sequencing and practicality. Hence, the policy prescriptions to improve public accountability in developing countries should be different from those in advanced countries, given their different capacities and contexts. For example, authoritarianism, lack of responsibility, evaluation and participation of public officials, and low economic well being are major constraints in promoting public accountability in developing countries.¹²

Through the idea or practice of social responsibility, organizations consider the interests of society by accepting accountability for how their actions affect all

stakeholders. A company's commitment to the sustainable economic growth of society and its ethical behavior toward all stakeholders are implied by the SR of organizations. Decisions and behaviors inside an organization are governed by a set of written and unwritten standards of principles and values known as organizational ethics. Social responsibility has an exterior perspective, whereas ethics has an interior one. This study investigates how organizational ethics and social responsibility affect workers' well-being.

There is connection between social responsibility, organizational ethics, and workers' well-being using structural equation modeling, highlighting the beneficial effects of the organization's moral and responsible actions on workers' well-being. Employees of the organization have two roles: first, they are all internal stakeholders, and second, they are members of the community, an outward stakeholder that is crucial to the organization. The findings demonstrate a strong beneficial impact of organizational ethics and social responsibility on workers' well-being as a result of acting morally and responsibly toward organizational stakeholders.¹³

In reality, whistle blowing can present risks and moral conundrums. Members of an organization find it difficult to become whistle blowers. This study aims to demonstrate whether the intention of whistle blowing is an ethical practice. For this study, the empirical quantitative method was employed. The East Java Inspectorate's staff and auditors served as the research samples. Data was gathered by distributing questionnaires, and then Partial Least Square analysis techniques were applied.¹⁴

This research conceptually and methodologically enhances the whistle blowing literature by introducing a new aspect to its theoretical foundations, integrating religious values to form a distinct viewpoint. The research creates an innovative and thorough IEFW that represents the essential five elements of the whistle blowing process, guided by the two primary sources of Islamic faith (i.e., the Qur'an and the Sunnah). The IEFW deals with these inquiries: What issues warrant whistle blowing? Who is responsible for blowing the whistle? What motivates someone to blow the whistle? In what manner should a whistleblower report misconduct? And to whom should one report the misconduct.¹⁵

According to the study's findings, the whistleblower perceived and experienced whistleblowing as an ethical practice. Whistleblowing intention is unaffected by ethical sensitivity. On the other hand, whistleblowing intention is influenced by ethical confidentiality, professional ethics, and moral ethics. According to respondents, ethical

sensitivity has no bearing because the whistleblower's attitude toward decision-making is crucial. The findings of this study have strengthened the development of an effective whistleblower system.¹⁶

In the context of corporate governance, this study looks at moral commitment, ethical judgment, and whistleblower objectives. Statutes, international and local conventions, and rules and regulations from Pakistan and developed nations were examined using a qualitative approach. The results also imply that whistleblowing intention is positively correlated with an ethical issue's recognition, perceived importance, and ethical judgment. Additionally, the relationship between whistleblower intention and ethical decision-making has been favorably influenced by locus of control.¹⁷

Corruption can advantage the individuals directly engaged, and there are numerous methods to conceal corruption in organizations, certain cases of corruption may only be uncovered if an insider reveals it. This type of reporting is commonly referred to as “whistle-blowing,” as the individual who reports issues an alert about the behavior, hoping that authorities will stop it. Typically, the whistle-blower informs a relevant internal manager, executive, or board member about the incident. Certain entities have created guidelines for reporting. If that fails, whistle-blowers may take the concern to outside regulatory or law enforcement bodies or opt to make the issue public by reaching out to the media.¹⁸

Academic definition of whistle-blowing is provided by Near and Miceli (1985), who describe it as the “revelation by members (past or present) of an organization regarding unlawful, unethical, or unauthorized activities overseen by their employers to individuals or entities capable of taking action.” Simultaneously, an analysis of pertinent laws globally (refer here for a recent summary) shows that whistleblowing is defined variably across different jurisdictions.¹⁹ Besides concentrating on techniques like auditing and reporting, any conversation regarding identifying corruption should tackle a crucial element that aids in detection: transparency. Although it is not itself a detection techniques enable responsible authorities to identify corruption through transparency efforts. Since they could utilize information made available through transparency initiatives to demonstrate the presence of corruption.

As part of public-sector reform, several Asian nations are making an effort to encourage public accountability, although their circumstances are still inadequate when compared to developed nations. With a few exceptions, many emerging Asian nations continue to face socioeconomic and political challenges. In fact, public sector reform in

many Asian emerging nations is very different from that of developed nations. Furthermore, different people throughout the world have different interpretations of what responsibility is. As a result, this article's goal is to examine the main obstacles to improving public accountability in Asian emerging nations and to go over important tactics for doing so from their point of view. Several state institutions in Pakistan have been set up to enhance openness in governmental processes and guaranteeing responsibility in instances of authority abuse. The National Accountability Bureau (NAB) is the supreme institution that addresses corruption cases. Any a concerned individual may file a complaint against a public office holder, whether a political representative or bureaucratic official, alleged to have overstepped his authority or abused the powers granted to him to unlawfully gain an advantage for himself or another person.

The Federal Investigation Agency (FIA) is yet another entity that possesses the power to conduct investigations cases that come under the scope of the Prevention of Corruption Act, 1947.

The notion of accountability and its evolution are first reviewed in this essay, which then discusses obstacles to improving public accountability and public sector reform, important steps to improve public accountability, consequences, and conclusions.²⁰

A well-functioning society depends on the quality of public services, which is influenced by a number of factors, including funding, human resources, technology, and citizen engagement. As a result, good governance promotes high-quality services, and sufficient funding guarantees the resources needed. However, the main problems facing the public sector, particularly in developing countries, are ineffective bureaucracy, corruption, unequal access, and a lack of accountability. Governments must place a high priority on effective governance, sufficient budget, human resource development, technical breakthroughs, and significant citizen engagement in order to improve the quality of public services. The provision of public services is essential to fostering communication between the people and their government.

This study's primary goal was to investigate the connection between accountability and the caliber of public service delivery, with a particular emphasis on two crucial elements: responsiveness and transparency. The impact of these characteristics on service quality was investigated using a correlational study methodology. The results demonstrate how important responsiveness and openness are to raising the efficacy and efficiency of public services. The correlation study revealed a somewhat favorable link

($r = 0.52$, $p < 0.01$) between responsiveness and service quality, suggesting that overall service quality improves when public institutions promptly and effectively address citizens' requests. Transparency also showed a somewhat positive link with service quality, indicating that improved service results are a result of transparent communication, well-defined procedures, and responsible decision-making. The data also shows that improved service quality is closely correlated with greater openness. Policymakers and institutions should place a high priority on responsiveness and openness in order to improve public service delivery. This may be achieved by putting in place efficient feedback systems, making sure that people's issues are addressed promptly, and encouraging open communication in order to establish trust. Adopting transparent governance techniques can also improve public trust and service effectiveness. These approaches include frequent public reporting, explicit procedural norms, active stakeholder involvement, and e-government.²¹

In contrast to previous research that examined each theory separately, this study theoretically employs a number of theories to provide a comprehensive explanation of public accountability. Therefore, by showing that the oversight mechanism, management mechanism, stakeholder participation, and ethical work atmosphere combined provide a more thorough explanation for public accountability, the current study adds to the body of information already in existence. In a similar vein, this research highlights the successful implementation of public accountability by a public organization in a developing nation. Therefore, practically speaking, the results of this study can serve as a standard for encouraging efficient public accountability procedures, particularly in emerging nations where public accountability has shown to be difficult. The results of the study can potentially be used by governments in developing nations to improve their public accountability laws.²²

Operational accountability in Islamic environments is driven by multiple factors, including economic resources, financial resources, operational goals, transparency, and empowerment and learning. This multidimensional understanding of accountability recognizes that transparency and public participation are essential components of effective governance. When these principles are operationalized, they create conditions in which whistleblowing is not merely tolerated but ethically expected.²³

A comprehensive analysis of literature suggests that the importance of refined and ethical behavior leads to a fruitful and ethical society. A strong whistleblowing and accountable system can produce a peaceful, corruption-free society.

Strengthening accountability in public institutions

Since developed nations typically do not face political instability, corruption, or poverty, they concentrate on improving the efficiency and competitiveness of their public sectors. However, developing nations such as Pakistan face far more difficult challenges, including the pursuit of fundamental economic well-being as well as political and legal reforms in addition to government reform.

Failures in governance and public service delivery in Pakistan are frequently caused by citizens' exclusion from policy design and implementation. Citizens are not only the recipients of services; they are also co-creators of systems that can operate efficiently and sustainably. When citizens are excluded from decision-making, public trust breaks down because the system starts to be seen as detached from the needs and realities of the populace.

Furthermore, the weak connection between citizen trust and enforcement is another reason why many government policies have failed. As demonstrated by the anti-corruption campaigns and regulatory frameworks that failed to involve local communities, enforcing policies exclusively through top-down mechanisms results in inefficiencies. Enforcement must be balanced with incentives and trust-building strategies in order to improve governance. Particularly in areas where service delivery is poor and public mistrust of state institutions is high, governments should create policies considering the lived realities of their citizens. By keeping citizens at the center of governance reforms and moving toward an inclusive, participatory, and shared-benefits model, public service delivery can be greatly improved.

Relationships between people in positions of authority and those who hold them accountable are crucial to accountability. Numerous players in a range of interactions at the local, subnational, national, and international levels are part of the accountability landscape. The connection between the state and society is shaped and animated by parliaments, political parties, independent organizations like human rights or anti-corruption commissioners, courts, the media, civil society, and the commercial sector, all of which are a part of the accountability landscape. International and non-governmental players can have a significant impact, especially in situations that are unstable or afflicted by violence. Accountability can be internal or external, horizontal or vertical, and it can take many different shapes.²⁴

Framework for strengthening accountability in public institutions:

Corruption within public institutions remains one of the most persistent challenges to good governance across the globe. Whistleblowers—individuals who expose wrongdoing within governmental and institutional systems—serve as pivotal actors in the fight against corruption. Yet despite the critical role they play, whistleblowers often face retaliation, stigmatization, and inadequate legal protection, particularly in Muslim-majority contexts where reporting wrongdoing is sometimes misconstrued as foreign or culturally alien.²⁵

State institutions frequently lack capacity and integrity, are weak, fractured, or personalized, and are either nonexistent or unstable in fragile environments. People may trust other channels for resolving their complaints and lack the agency or motivation to demand responsibility. Confrontational methods of accountability could not be suitable and will increase the likelihood of violence and retaliation against vulnerable populations. Conflicts may become even more intense and obvious as a result of formal accountability measures.

Take a long term comprehensive strategy

we should approach accountability programs with a long-term perspective that considers accountability systems and their functionality rather than focusing on specific individuals and institutions in search of immediate outcomes. In order to foster solidarity, empower individuals, and establish confidence, accountability is much more likely to be sowed.

Be realistic about the role of civil society

Evaluations have highlighted how development cooperation frequently makes overly simplified assumptions about the function of civil society and the viability of public engagement, especially in the context of social responsibility. Women may not be able to criticize authority because of their low status, and in many civilizations, citizens are not expected to voice complaints or question authorities. Citizens' "voice" and information are insufficient to effect change.

Manage in power risks

Dealing with power dynamics and opposing abuses of power also entails political risks because those in positions of authority may doubt the legitimacy of foreign actors who support political opponents or critical domestic voices. This could potentially destabilize civil society movements and undermine the validity of the criticism voiced by local actors. Important mitigation strategies include coalitions and collaboration among donors as well as referencing shared international obligations that serve as the

foundation for international accountability, such as the UN Convention against Corruption or the various human rights conventions. This risk can also be reduced by making investments in the ability and willingness of those in positions of authority to address the needs and complaints of the populace. Additionally, in order to avoid appearing to take a political stance, donors should maintain objectivity and interact professionally with a wide range of actors and partners.

Avoid causing harm

When working on transparency and accountability, safety concerns and the protection of actors who are contesting authority should never be undervalued. Staff and partners must receive the necessary training.

So a functioning whistleblower and responsible system are crucial for promoting an organizational environment of integrity and responsibility. Moreover, they support ethical conduct and foster an environment of openness. Robust reporting channels establish efficient systems for anonymous submissions, essential for safeguarding employees who report misconduct or unethical behavior without fear of reprisals. Ultimately, these systems strengthen organizational integrity and foster trust among stakeholders.

Implications and Conclusion

The integration of Islamic ethical principles with legal and institutional reforms offers a promising pathway for strengthening accountability in public institutions across Muslim-majority contexts. By grounding whistleblower protection in principles that resonate with the moral reasoning and religious commitments of Muslim societies, this hybrid approach addresses a critical gap in purely secular frameworks.

Several implications follow from this analysis. First, policymakers in Muslim-majority countries should consider how Islamic ethical principles can be incorporated into legal frameworks for whistleblower protection, enhancing both their effectiveness and their legitimacy. Second, institutional capacity building should be accompanied by efforts to address cultural barriers through public education grounded in Islamic teachings. Third, organizations—particularly in the public sector—should develop whistleblowing policies that explicitly reference Islamic motivations and procedures, ensuring that employees understand reporting wrongdoing as a religious as well as civic obligation.

Future research should examine the operationalization of Islamic whistleblowing frameworks across diverse institutional contexts, assessing their effectiveness in

promoting ethical reporting and institutional accountability. Comparative studies across Muslim-majority countries would help identify best practices and contextual adaptations. Additionally, research on the integration of Maqasid Shariah principles with organizational whistleblowing policies would contribute to the development of more effective institutional mechanisms.

In conclusion, whistleblowing and ethical responsibility in public institutions can be significantly strengthened through the lens of Islamic governance. By reclaiming the rich ethical traditions of Islam—particularly the obligation to enjoin good and forbid wrong—Muslim societies can develop culturally grounded approaches to accountability that are both effective and deeply resonant with the values of their communities.

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