sciendo

Dawid Mrowiec

https://orcid.org/0000-0001-5762-4656

B-secure, Kraków, Poland
dawidwmrowiec@gmail.com

Factors influencing internal whistleblowing. A systematic review of the literature

Abstract

Aim/purpose – Internal whistleblowing is the most desirable form of reporting about wrongdoings for all kinds of organizations. The aim of this paper is to identify factors influencing the occurrence of internal whistleblowing and to provide recommendations for practitioners on how to encourage employees to report wrongdoings to an organization.

Design/methodology/approach – The fundamental article database has been constructed with the use of ProQuest, EBSCO and Taylor & Francis databases. The timespan for the research was from 1990 to 2022. The papers for the fundamental database were found within the utilization of two words "whistleblowing" in titles and "internal" in abstracts. Next, the database was broadened by snowball review.

Findings – Identified factors important for the occurrence of internal whistleblowing in an organization were assigned to one of the following areas: ethics, leadership, policies and procedures, retaliations and safeguards, social climate, organizational justice, education and training, reporting channels, communication, additional motivation, organization's size and structure, audit committee.

Research implications/limitations – For researchers – the paper provides a picture of research on internal whistleblowing: identified factors influencing internal whistleblowing, popularity of exploring problems, and utilizing research methods. For practitioners – the paper provides practical implications (based on current knowledge) important for implementing and managing organizational whistleblowing systems in the organization of private and public sectors.

1. Introduction

Internal whistleblowing represents one of the forms of the whistleblowing phenomenon. The body of research devoted to whistleblowing is steadily growing, as well as the importance of this phenomenon for society, the economy, and organizations (Mehrotra, Mishra, Srikanth, Tiwari, & Kumar, 2020). Although, generally act of reporting wrongdoing is perceived as a positive situation, an external form of whistleblowing could lead to negative effects on an organization (Barnett, Cochran, & Taylor, 1993). Its opposite form, internal whistleblowing, has a positive impact on organizational governance, promotion of ethical behaviors (Mehrotra et al., 2020), enhancing employees engagement (Miceli, Near, & Dworkin, 2008), detecting fraud (Butcher, 2020), counteracting industrial espionage and personal data breach (Herman, 2021).

Although the problem of whistleblowing has been explored by researchers over the past few decades, there are still many questions in this field (Culiberg & Mihelič, 2017). The main cause is the huge fragmentation of the research on whistleblowing (Mehrotra et al., 2020). This problem concerns also internal whistleblowing. Available studies point out that intention for internal reporting is determined by many different factors (Culiberg & Mihelič, 2017). Organizations influence some factors (e.g., implemented procedures), but not others (e.g., employees' psychological features).

Researchers try to integrate knowledge in internal reporting for organizations and establish a set of guidelines for practitioners. The existing sets of guidelines are based on unsuccessful whistleblowers cases (Peeples, Stokes, & Wingfield, 2009), literature review (Nurhidayat & Kusumasari, 2018; Vadera, Aguilera, & Caza, 2009), and semi evidence-based approach (Miceli, Near, & Dworkin, 2009). Some other studies try to integrate knowledge on whistleblowing, but only partially address the problem of factors affecting its internal form (Culiberg & Mihelič, 2017; Mehrotra et al., 2020).

There is no study based on a comprehensive review of the literature adopting the perspective of factors influencing internal whistleblowing in an organization. Factors influencing internal whistleblowing in this paper are understood as factors that encourage organization members to report all kinds of wrongdoings and other organizational problems via internal channels – that is to the organization. Factors affecting internal whistleblowing could have both organizational (e.g., implementation of whistleblowing channels in the organization) and managerial character (e.g., leader attitude). To fulfill this gap systematically and update early sets of guidelines on how to encourage employees to blow the whistle, a systematic review of the literature was adopted.

The aim of this paper is to identify factors influencing the occurrence of internal whistleblowing and to provide recommendations for practitioners on how to encourage employees to report wrongdoings to an organization.

The main body of the paper is divided into four essential parts. The first one presents the research approach. The second one reveals the results of the conducted review. This part includes a general picture of research on factors influencing internal whistleblowing, and pinpoints areas important for the research problem with identified factors consequential for the occurrence of internal whistleblowing. The next part discusses the results. The last part of the paper presents contributions and implications for researchers, guidelines for practitioners, as well as limitations of the research, and directions for future research.

2. Research methodology

To obtain a more reliable picture of the research on factors affecting internal whistleblowing, a systematic literature review has been adopted. This approach facilitates a rigorous framework for identifying, evaluating, and analyzing papers in a given research field to explore a specific research question (Kitchenham, 2004). The adopted approach enables research reproducibility and is useful for the creation of a reliable platform of knowledge for practitioners (Tranfield, Denyer, & Smart, 2003). There are several types of literature review, but in each case research strategy should be determined by a specific purpose and other limitations (Snyder, 2019). Given the character of this study (simplified synthesis of knowledge about a rapidly evolving topic and formulation of guidelines for practitioners in the face of the implementation of whistleblowers protection law in UE) a rapid review was adopted. The rapid review is characterized by using simplified methods (in comparison to a traditional systematic re-

view) and is utilized to update previously completed reviews or has practical application (e.g., for policy development) (Higgins et al., 2019). The rapid review has the main features of a systematic review, but assumes a less rigorous orientation (e.g., no necessity to employ a second researcher), which generates a higher risk of mistakes (like the omission of important papers or risk of biased appraisal). Nevertheless, this research strategy is approved as a type of a literature systematic review, but it is important to report the limitations of this kind of a review (Ganann, Ciliska, & Thomas, 2010).

The rapid review procedure could be divided into the following stages: (1) plan the review, (2) search for the literature, (3) analyze the results, (4) synthesize findings from included sources, (5) write the review, and (6) publish the review (Rannard, 2022).

This paper aims to overview and integrate knowledge in the field of factors influencing internal whistleblowing and to provide comprehensive recommendations for practitioners. The study addresses the following research question: what factors are important for the occurrence of internal whistleblowing in an organization?

During the planning stage, the electronic bases chosen for this research were ProQuest, EBSCO, and Taylor & Francis. These databases were found as most representative of management science, but are not limited to this field. The research process has been conducted in March 2022.

Table 1 pictures the course of literature searching (creating a base for research presented in this paper).

Table 1. The course of formulating an article database for the study

Search criteria	ProQuest	EBSCO	Taylor & Francis
„Whistleblowing" – in the title	4 577	226	90
„Internal" – in abstract	263	32	73*
Full-text peer-reviewed	96	18	63
After verification of titles and abstracts	26	5	20
Fundamental database	**51**		
Additional papers selected during the snowball stage	61		
Total publications database	**112**		

* Another searching criterion – not in an abstract, but everywhere.

Source: Author's own elaboration.

A fundamental article database has been constructed with the utilization of the abovementioned electronic databases mainly from the business and management field, but not limited to this field of knowledge (because whistleblowing nature is strongly interdisciplinary). The searching process included all available scientific papers with the English version of the title and abstract (papers with the main body in other languages were not excluded to broaden the perspective on research conducted in other cultures). The scope of the searching strategy included both empirical and conceptual research (including reviews) from the public and private sectors. The timespan for the research was from 1990 to 2022. Such a broad timespan was chosen to identify a potentially complete scope of papers (the earliest studies devoted to the problem of whistleblowing were published in the 1980s, but the problem became more popular in the 1990s).

During the initial search, the term "whistleblowing" has been used as a criterion for search in titles, the next term "internal" in abstract (except for Taylor & Francis base where the term "internal" has been used not in an abstract but everywhere). The word "internal" was used to narrow results to studies devoted particularly to organizational whistleblowing systems. Nevertheless, it should be noted that some researchers do not differentiate the internal and external forms of whistleblowing, thus there is a risk of exclusion of important studies. The additional criterion was to include only full texts of peer review.

The next stage was based on more precise verification of titles and abstracts of selected papers. It has been the most subjective stage of creating the base for further analysis. The criterion of accepting a particular paper has been potentially useful in terms of looking for factors affecting internal whistleblowing (factors that correlate with an intention to report internally or with the occurrence of whistleblowing in an organization). After some verification and selection of papers, a fundamental database was created and consisted of 51 articles published in the period of 1993-2022 (Table 3 in the Appendix).

During the analysis of quotations from the selected papers, the scope of the "research sample" was broadened. The first phase of verification focused on the title. In the next phase, abstracts were analyzed. The criterion of inclusion was similar to the above (potentially useful in terms of looking for factors affecting internal whistleblowing). Snowball reviews revealed 61 additional papers useful for exploring the research problem (Table 4 in the Appendix). At the end of the literature searching stage, the article database consisted of 112 papers published from 1990 to 2022.

In the next two steps (analysis of the results and synthesis of findings), a thematic analysis of titles and abstracts was conducted. Identified motives were grouped into larger categories (areas). Further, a simple bibliometric analysis was performed (the occurrence of motives assigned to the particular areas, the popularity of research methods, and the number of publications in the respective years). During a more precise analysis of chosen papers, within the areas identified factors, which affect the occurrence of internal whistleblowing (the framework of factors influencing internal whistleblowing). This was the starting point to provide recommendations for practitioners.

3. Research results

3.1. Overview of research on internal whistleblowing

A synthetic picture of the papers published in the respective years revealed that the popularity of internal whistleblowing is growing since the early twentieth century and reached a peak in 2018 (Figure 1). Taking into consideration new legislation initiatives concerning whistleblowing as well as the growing popularity of the idea of compliance, the issue of internal whistleblowing seems to obtain significant attention in future research.

Figure 1. Number of publications in the respective years
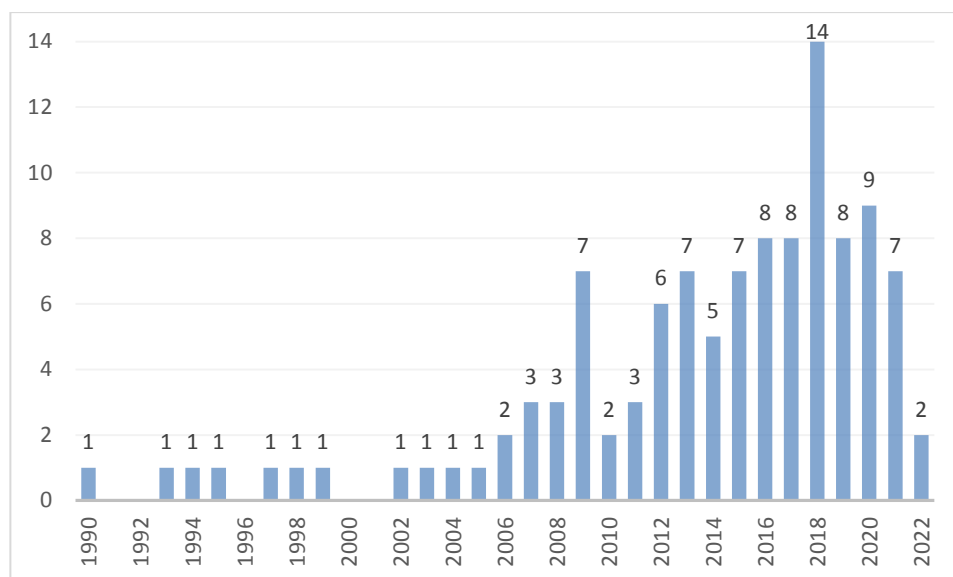
Source: Author's own elaboration with the use of ProQuest, EBSCO and Taylor & Francis databases.

Of the identified papers, only 15 had a conceptual character (including reviews), others were based on empirical research. The most popular research method is a survey (62% of all empirical papers), which in most cases is used to examine the intention to blow the whistle in hypothetical situations. The less popular research methods were: experiment (20%), archival data analysis (7%), case studies (2%), interviews (2%), content analysis (1%), computer simulations (1%), and meta-analysis (1%). Some researchers employed mixed methods (4%): for instance legal acts examination and case study analysis (Yeoh, 2014). A survey appears as a relatively universal and useful scientific tool (especially in a quantitative approach). However, overrepresentation of this method (and a quantitative approach in general) could lead to the incompleteness of the research problem picture.

Both internal and external whistleblowing seem to be two different faces of the same phenomenon, but recent research suggested that their predictors differ. Generally, employees prefer reporting internally, that is to the organization (Mansbach & Bachner, 2010). Although external whistleblowers face a more extensive retaliation, which escalates the costs of that heroic act, but they tend to be more effective in reforming organizational practices (Dworkin & Baucus, 1998). Regardless of the differences between internal and external forms – an act of whistleblowing is a relatively rare phenomenon. In most cases, whistleblowing acts are psychologically, socially, and economically demanding for people (Bocchiaro, Zimbardo, & Van Lange, 2012; Gundlach, Douglas, & Martinko, 2003).

3.2. Factors influencing internal whistleblowing

Over the last decades, researchers have been examining various factors affecting internal whistleblowing. Based on the thematic analysis of the article database, a framework for the distinction of areas important for the occurrence of internal whistleblowing was provided. The framework tries to cover all identified areas and present them in a concise manner (Figure 2). Nevertheless, in the case of some papers, it was possible to identify areas and problems in a more precise way, e.g., institutional isomorphism (Pillay, Reddy, & Morgan, 2017), or in a more general one, e.g., culture (Berry, 2004; Lachman, 2008). Moreover, it should be mentioned that it was possible to assign some papers to more than one area as some researchers examined more than one category of variables in one of the studies (e.g., Alleyne, 2016).

Figure 2. Framework: Areas important for supporting internal whistleblowing

Ethics	**Leadership**	**Policies and procedures**	**Retaliations and safeguards**
Commitment, trust and social relation	**Organizational justice**	**Education and training**	**Reporting channels**
Communication	**Rewards and penalties**	**Organizations' size, structure and power relations**	**Audit committee**

Source: Author's own elaboration.

Of the identified areas, ethics is distinctly the most popular (24% of all papers). Other relatively popular areas also seem to be the following: leadership (14%), policies and procedures (13%), retaliation and safeguards (10%). Studies devoted to the issues of communication (5%), rewards and penalties (4%), and audit (3%) are relatively rare. The popularity of some areas could be explained by the complexity of a particular area (e.g., ethics-related issues are more sophisticated and multidimensional than those related to audit); the promise of effects (some factors intuitively seem to be more influential than others); based on previous studies (using the same or similar concept, variables).

All the distinguished areas are characterized in the light of the research problem in the following sections.

3.2.1. Ethics

In general, ethical values and ethical culture are perceived as powerful tools for promoting internal whistleblowing (Berry, 2004; Mayer, Nurmohamed, Treviño, Shapiro, & Schminke, 2013; Dalton & Radtke, 2013; Lachman, 2008; Zhang, Chiu, & Wei, 2009b). Corporate ethical values perceived as strong increase the intentions of internal whistleblowing among non-public accountants, and similarly, decrease an intention for external reporting (Alleyne, 2016).

One of the most popular conceptualizations of ethics in the selected papers is ethical climate. The ethical climate of an organization is the prevailing perception that organization's actions are consistent with organization's values (Ray,

2006). Of the analyzed article databases, pieces of evidence on the association between this conceptualization of organizational ethics and internal whistleblowing intentions were identified. Those pieces of evidence point to such associations in three ways: a strong direct (Kaptein, 2011; Zhou, Liu, Chen, & Zhao, 2018), partial (Rothwell & Baldwin, 2007), and indirect, moderating one (Liu et al., 2018).

In the area of ethics, there is a variety of different variables which are more or less useful for encouraging internal whistleblowing. The following variables are identified: moral intensity (Bhal & Dadhich, 2011), ethical awareness and ethical judgment (Latan, Chiappetta Jabbour, & Lopes de Sousa Jabbour, 2019), moral reasoning (Liyanarachchi & Newdick, 2009), fallacious silence rationalizations (MacGregor & Stuebs, 2014), emotions associated with moral actions (Fredin, Venkatesh, Riley, & Eldridge, 2019).

What is important, the organizational ethics environment shapes all members of an organization, especially managers from all levels of structure (Mayer et al., 2013).

3.2.2. Leadership

The perception of the leader by employees is one of the most important factors influencing the occurrence of internal whistleblowing in organizations of the public and private sectors (Cheng, Bai, & Yang, 2019; Exmeyer, 2020; Lavena, 2016; Malik & Nawaz, 2018; Mayer et al., 2013; Zeng, Kelly, & Goke, 2020).

One stream in examining the role of a leader in a whistleblowing process focuses on a role of transformational leadership. The set of all three papers devoted to this subject provides pieces of evidence from a public sector organization on the positive influence of this leadership style on internal whistleblowing (Caillier, 2013, 2015; Caillier & Sa, 2017).

Authentic leadership is another concept keenly examined. It is defined as an approach to leadership oriented on building legitimacy by nursing interpersonal relationships and acting in an ethical way. Bay and Yeniavci (2020) found a significant relationship between internal whistleblowing and the balanced, unbiased evaluation of the dimension of authentic leadership. Additionally, they determined the relationship between self-awareness, the sub-dimension of authentic leadership, and internal reporting. More precisely, this association explains the psychological safe-building role of this style of leadership, which consequently increases internal whistleblowing intentions (Anugerah, Abdillah, & Anita, 2019; Liu, Liao, & Wei, 2015).

Another explanation of the positive effect of an "ethical leader" (those conceptualizations differ) on internal reporting promotion points to the role of employees' identification with this kind of a supervisor, ethical climate (Zhang, Liao, & Yuan, 2016), and interpersonal justice (Potipiroon & Faerman, 2016) which they co-create.

3.2.3. Policies and procedures

Whistleblowing policies ensuring fair mechanisms (supporting organizational justice) increase the likelihood of the occurrence of internal reporting (Seifert, Stammerjohan, & Martin, 2014). Moreover, Barnett et al. (1993) determined that after the implementation of internal disclosure policies/procedures, the examined companies reported a significant decrease in the number of external disclosures.

An effective policy towards whistleblowing is not limited to some procedural arrangement. Research findings suggest that one of the important factors seems to be the responsiveness of management to a reported problem (Barnett et al., 1993; Mesmer-Magnus & Viswesvaran, 2005; Miceli, Near, Rehg, & Van Scotter, 2012; Rauwolf & Jones, 2019).

People who decide to blow the whistle are characterized by a variety of motivations. However, to define a particular act of reporting as whistleblowing and provide protection for the whistleblower, the person should act in so-called "good faith" (Heumann, Friedes, Cassak, Wright, & Joshi, 2013). This condition should be one of the essential elements of whistleblowing policy besides inter alia: characteristic of wrongdoings which should be reported, description of reporting channels, technical specifications, and explanations of a process stage (Stan, 2016).

3.2.4. Retaliations and safeguards

The threat of retaliation is one of the most important factors demotivating potential whistleblowers (Cassematis & Wortley, 2013; Dhamija & Rai, 2018; Khan et al., 2022). To encourage employees to report wrongdoings not only legal (state) protection is necessary, but also protection guaranteed by an organization (Near & Miceli, 1995). That kind of protection is especially important in the case of female whistleblowers (Rehg, Miceli, Near, & Van Scotter, 2008).

It is not surprising that the issue of retaliation and safeguards (protection) is widespread in scientific papers (Chordiya, Sabharwal, Relly, & Berman, 2020; Lee & Xiao, 2018). Nevertheless, recent findings in this area appear to be counterintuitive. According to research, managerial procedural safeguards (strong vs. weak) do not influence whistleblowing intentions (Kaplan, Pope, & Samuels, 2015), or even intentions to blow the whistle are greater in the conditions of weaker procedural safeguards (Kaplan, Pany, Samuels, & Zhang, 2009). An interesting experiment conducted by Wainberg and Perreault (2016) suggested that explicit protection included in hotline policies could be even demotivating for possible whistleblowers.

3.2.5. Commitment, trust, and social relation

A social climate has a significant effect on the behavior of all members of an organization. In line with this reasoning, researchers have been trying to establish the effects of such variables as organizational commitment, trust, and social relations on internal reporting about wrongdoings.

Research suggests that a moderate level of organizational commitment supports internal whistleblowing, but its high and low level is counterproductive. What is worth highlighting is the fact that organizational commitment has ambiguous association with external whistleblowing: some findings suggest the lack of those relations (Somers & Casal, 1994), others point out that a low level of organizational commitment is characteristic of some external whistleblowers (Chen & Lai, 2014).

A perceived organizational support moderates the relationship between the attitude towards whistleblowing and whistleblowing intentions (both internal and external) as well as the relationships of personal cost with whistleblowing internal and external intentions (Latan, Ringle, & Chiappetta Jabbour, 2018). More promising findings were provided by Alleyne, Hudaib, and Haniffa (2018). According to this study, perceived organizational support promotes internal and inhibits external whistleblowing intentions.

The relation between whistleblowing intention and relationship is curvilinear (Wang, Fu, & Yang, 2018). A close relationship with wrongdoers (a supervisor or colleagues) reduces the chances of reporting their improper activities (Hwang, Staley, Chen, & Lan, 2008, as cited in Lee & Xiao, 2018, p. 27). An important role, associated with social relations, have also social norms in the workplace, which seem to be more influential factors in the whistleblowing process than attitudes (Zakaria, Rosnidah, Sari, & Nawi, 2020).

The last factor – trust – plays a positive role in promoting internal whistle-blowing. Trust in the organization and the supervisor increases the intention to blow the whistle internally (Seifert et al., 2014). Moreover, trust moderates the threat of retaliation and internal reporting intention (Guthrie & Taylor, 2017). During decision-making about blowing the whistle an important circumstance remains "to whom I will report?" and "whether I trust a recipient of my report?" (Binikos, 2008).

3.2.6. Organizational justice

An organizational justice perspective provides clear guidelines for organizational policy-makers. Treating employees fairly increases the intention to blow the whistle internally both in the public (Jeon, 2017) and private sector (Seifert, Sweeney, Joireman, & Thornton, 2010). Organizational justice affects formal and informal whistleblowing behavior as well as reduces anonymous whistle-blowing behavior (Atalay & Acuner, 2019). Additionally, the importance of justice appears as a culture-independent factor (Curtis, Conover, & Chui, 2012).

According to the findings of the papers, to promote internal whistleblowing via nurturing organizational justice organizations should support procedural justice (e.g., fair whistleblowing procedures), distributive justice (e.g., fair effects of solving a reported problem), and interactional justice (e.g., fair treatment of subordinates by managers) (Seifert et al., 2010).

The important dimension of organizational justice associated with internal whistleblowing states human resource practices, like merit recruitment, equal promotion opportunities, merit-based rewards, and tenure protection (Cooper, 2021; Park & Jeon, 2021).

3.2.7. Education and training

Education and training are potentially great tools for shaping desired attitudes toward whistleblowing. Nevertheless, until recently there was a lack of clear evidence on the positive impact of training and education on promoting internal whistleblowing (Miceli et al., 2009).

Recent research provided a set of evidence on the usefulness of training and education. Caillier (2017) determined that education on whistleblowing enhances internal whistleblowing and is negatively associated with retaliation. Higher

chances of internal whistleblowing exist when organizational education about internal whistleblowing is provided (Jeon, 2017; Kwon, Jeon, & Ting, 2021). Another study supported the thesis that training increases the confidence of auditors in internal reporting structures, but this effect does not exist in external reporting structures (Brennan & Kelly, 2007).

An alternative method for teaching to speak up is proposed by Law & Chan (2015). According to their proposal, based on research conducted in the nurses' community, mentoring could be applied as a method to report a problem and support internal communication.

3.2.8. Reporting channels

Formal and clear reporting channels are crucial elements of an effective internal whistleblowing system (Seifert et al., 2010). The active use of internal whistleblowing systems is negatively associated with the occurrence of the amount and level of government fines. Moreover, the active use of those systems reduces the risks of material lawsuits against the firm (Stubben & Welch, 2020). What should be highlighted is the fact that the implementation of a sophisticated technological platform dedicated to internal reporting is not sufficient and demands broader actions addressing many other social issues (Lowry, Moody, Galletta, & Vance, 2013).

Two issues linked to reporting channels remain unclear. The first one is whether a hotline for internal reporting should be administrated internally or externally (by third parties, e.g., a consulting or legal firm). For instance, Gao, Greenberg, and Wong-On-Wing (2015) suggested that a reporting channel administered by a third party may increase whistleblowing intentions in comparison with those administered internally. Simultaneously, they pointed out the previous findings (Kaplan, Pany, Samuels, & Zhang, 2009), which suggest something to the contrary.

The second issue includes the question of whether there should be an anonymous or non-anonymous reporting system. As Lee and Xiao (2018) pointed out, based on the review of the broad scope of papers devoted to this question – there is no strong evidence supporting a thesis that anonymous reporting systems promote internal whistleblowing. However, anonymous channels often are perceived as less credible (Guthrie, Norman, & Rose, 2012). It should be mentioned that, in some cases (when the perceived cost of reporting is high), the use of anonymous channels could motivate a hesitant employee.

3.2.9. Communication

There is no doubt that whistleblowing is the communication phenomenon. Blowing the whistle itself is an act of communication, but also some communication processes occurring in an organization have some influence on a whistleblower activity.

Communication satisfaction positively correlates with internal whistleblowing and negatively with external one (Basol & Karatuna, 2015). According to Lavena (2016), respect and openness increase the chances of blowing the whistle. Oppositely, so-called mushroom management (management style in which most of the information is not shared with employees) affected internal whistleblowing significantly in a negative way (Çetinkaya & Altintaş, 2021).

Within the area of communication, there exist some barriers destroying internal reporting about wrongdoings. Those barriers could be characterized under a *silencing* name. This is a wide range of strategies that are a hidden exercise of power. Silencing embraces, inter alia, communication hierarchies as well as informal rules to control channels of communication and information flow (Tiitinen, 2020).

3.2.10. Rewards and penalties

Rewards and penalties are strong motivators and could play an important role in a whistleblowing decision-making process. Generally speaking, both perceived benefits from whistleblowing and perceived costs of failing this duty increase the likelihood of internal whistleblowing. Specifically, in a lab experiment, Chen, Nichol, and Zhou (2017) established that penalties are more effective in promoting internal whistleblowing intention than rewards (when there are in place strong descriptive norms supporting whistleblowing).

In another experimental study, the moderate role of monetary rewards was established. Those kinds of incentives moderate the relationship between retaliation, threat, and trust, which leads to greater whistleblowing intentions. However, in the case when the retaliation threat is high, monetary rewards do not affect internal whistleblowing significantly (Guthrie & Taylor, 2017).

Researchers also tried to establish the influence of internal rewards on external whistleblowing intention (Brink, Lowe, & Victoravich, 2013). They found that the existence of internal rewards could demotivate employees to report to the Securities and Exchange Commission when the evidence of wrongdoings is weak.

3.2.11. Organizations' size and structure, power relations

Generally, bigger organizations more often implement a formal reporting system which reflects the number of reports (Brennan & Kelly, 2007; Previtali & Cerchiello, 2018).

Interesting findings came from a study based on nearly two million internal reports from authentic whistleblowing systems. According to this study, enterprises with more active use of reporting systems (i.e., more employees reporting, more information is provided in reports) are typically more geographically dispersed and have fewer employees (Stubben & Welch, 2020).

King (1999) suggested that an organizational structure might increase or decrease the likelihood of speaking up and that hierarchic, authoritarian, and more bureaucratic organizations could create a more demotivating environment for all forms of rebellion, also whistleblowing. Similarly, a negative effect of bureaucracy on internal whistleblowing was pointed out by Pillay et al. (2017).

More clearly is presented the likelihood of the occurrence of whistleblowing regarding the position in organization's structure of a whistleblower. Upper-level managers are more likely to report wrongdoings than their colleagues from lower levels (Keenan, 1990, 2002; Lee, 2020), which would be explained by power relations (Miceli & Near, 2002; Near & Miceli, 1995).

In a conceptual study, Kalyanasundram (2018) suggested that factors such as the size of the board of directors, the high independence of the member responsible for the whistleblowing system, and more gender-diverse boards might promote effective internal whistleblowing in an organization.

A vital point of an organizational structure in the context of whistleblowing is the person responsible for receiving and examining reports about wrongdoings. Recent studies suggested that a position of a confidential adviser informs the employees about the internal reporting system, supports employees in the reporting process, and can advise the organization in the field of whistleblowing (Hoekstra & Talsma, 2021). According to De Graaf (2019), a confidential advisor should be supported by managers, have clear descriptions of their duties and tasks, receive support from a supervisor as well as have the essential level of space and trust.

3.2.12. Audit committee

The presence of auditors with a high level of professional identity in an organization increases auditors' internal whistleblowing intentions (Taylor & Curtis, 2010, as cited in Lee & Xiao, 2018, p. 31). According to Lee & Fargher (2017), a high-quality audit committee lowers the likelihood of external reporting, the likelihood of retaliation, and enables the implementation of a stronger internal whistleblowing system. It is worth mentioning that Kaplan & Schultz (2007) pointed out that the quality of internal audit does not affect reporting intentions.

3.3. The framework of factors influencing internal whistleblowing

The list of the summarized and complemented areas and factors important for the occurrence of internal whistleblowing identified within the literature is presented in Table 2. This table can be treated as the final version of the framework of factors influencing internal whistleblowing, the creation of which was the aim of this work.

It should be emphasized that, according to the reviewed literature, all the factors listed have a direct or indirect influence on internal whistleblowing intentions or real whistleblowing behaviors. What is important, those factors should not be treated as causes of internal whistleblowing, but rather as elements creating a friendly environment for reporting about wrongdoings to an organization. Moreover, some of the mentioned factors have a greater impact on whistleblowing intentions or behavior than others. Some others seem to be effective only in particular situations but in others could be even counterproductive (e.g., financial rewards in some cultures could lead to stigmatization of the whistleblower and consequently will be rather some kind of obstacle in the whistleblowing process).

Table 2. The framework of factors influencing internal whistleblowing

Area	Factors	Literature
1	*2*	*3*
Ethics	ethical culture	(Lachman, 2008)
		(Zakaria et al., 2021)
	deontological and teleological evaluations	(Zakaria et al., 2021)
	ethical values	(Alleyne, 2016)
	ethical climate	(Ray, 2006)
		(Zhou et al., 2018)

Table 2 cont.

1	2	3
	moral intensity	(Bhal & Dadhich, 2011)
	ethical awareness and ethical judgment	(Latan et al., 2019)
	developed moral reasoning	(Liyanarachchi & Newdick, 2009)
	limitation of fallacious silence rationalizations	(MacGregor & Stuebs, 2014)
	proper emotions associated with moral actions	(Fredin et al., 2019)
	ethical environment	(Dalton & Radtke, 2013)
Leadership	psychological safety created by a leader	(Anvari, Wenzel, Woodyatt, & Haslam, 2019)
		(Lee, Ramamoorti, & Zelazny, 2021)
	transformational leadership	(Caillier, 2015)
		(Caillier, 2013)
		(Caillier & Sa, 2017)
	authentic leadership	(Bay & Yeniavci, 2020)
		(Anugerah et al., 2019)
		(Liu et al., 2015)
	ethical climate created by leaders at multiple organizational levels	(Zhang et al., 2016)
		(Mayer et al., 2013)
	interpersonal justice created by a leader	(Potipiroon & Faerman, 2016)
	protection whistleblowers from retaliation	(Kaptein, 2022)
	ethical leadership	(Cheng et al., 2019)
		(Malik & Nawaz, 2018)
		(Zhang et al., 2016)
		(Bhal & Dadhich, 2011)
	leader integrity	(Zeng et al., 2020)
Policies and procedures	confidentiality of dealing with reports received from whistleblowers	(Kaptein, 2022)
	implemented policies ensure fair mechanisms	(Seifert et al., 2010)
	implementation of formal internal disclosure policies/ procedures	(Barnett et al., 1993)
		(Previtali & Cerchiello, 2018)
		(Brennan & Kelly, 2007)
	responsiveness to reported problems	(Rauwolf & Jones, 2019)
		(Miceli et al., 2012)
		(Mesmer-Magnus & Viswesvaran, 2005)
		(Barnett et al., 1993)
		(Kaptein, 2022)
	whistleblowing policy includes essential elements	(Stan, 2016)
		(Lewis, 1997)
	promoting knowledge on how to report wrongdoings	(Alinaghian, Isfahani, & Safari, 2018)
	whistleblowing policies and systems are not too sophisticated	(Pillay et al., 2017)
	ensure adequate protection and privacy for whistleblowers	(Mecca et al., 2014)

Table 2 cont.

1	*2*	*3*
Retaliations and safeguards	low risk of retaliation	(Khan et al., 2022)
		(Dhamija & Rai, 2018)
		(Cassematis & Wortley, 2013)
	organizational protection	(Chordiya et al., 2020)
		(Rehg et al., 2008)
		(Near & Miceli, 1995)
	safeguards that build psychological safety	(Lee et al., 2021)
	explicit managerial procedural safeguards (but without vivid descriptions of possible retaliations)	(Kaplan et al., 2015)
		(Kaplan et al., 2009)
		(Wainberg & Perreault, 2016)
	tenure protection	(Park & Jeon, 2021)
Commitment, trust and social relation	social norms aid whistleblowing	(Zakaria et al., 2020)
		(MacGregor & Stuebs, 2014)
	organizational commitment (on a moderate level)	(Somers & Casal, 1994)
		(Chen & Lai, 2014)
		(Alleyne, 2016)
	organizational support	(Latan et al., 2018)
		(Alleyne et al., 2018)
		(Alinaghian et al., 2018)
	lack of close relationship with wrongdoer(s)	(Wang et al., 2018)
		(Hwang at. al, 2008, as cited in Lee & Xiao, 2018).
	trust in the organization's members on different levels	(Taylor, 2018)
	trust in the organization and supervisor	(Seifert et al., 2014)
		(Guthrie & Taylor, 2017)
	trust in the person who receives the report	(Binikos, 2008)
	positive attitude toward report recipient	(Kaplan et al., 2015)
	organizational identification	(Liu et al., 2018)
Organizational justice	organizational justice – general	(Jeon, 2017)
		(Seifert et al., 2010)
		(Atalay & Acuner, 2019)
		(Curtis et al., 2012)
		(Exmeyer, 2020)
	merit recruitment	(Cooper, 2021)
		(Park & Jeon, 2021)
	equal promotion opportunities	(Cooper, 2021)
	merit-based rewards	(Park & Jeon, 2021)
	justice of reporting channels	(Miceli et al., 2012)
Education and training	training and education – general	(Caillier, 2017)
		(Jeon, 2017)
		(Brennan & Kelly, 2007)
		(Mecca et al., 2014)
	mentoring as a method for teaching employees to report problems and wrongdoings	(Law & Chan, 2015)

Table 2 cont.

1	2	3
	training about whistleblowing processes and whistleblower protection	(Kwon et al., 2021)
	presenting the whistleblower's act as desired attitude (example of loyalty)	(Anvari et al., 2019)
	presenting cases when organizational norms were broken and explaining in what way the organization was protected by the whistleblower's behavior	(Anvari et al., 2019)
Reporting channels	formal and clear reporting channels	(Seifert et al., 2010)
		(Mecca et al., 2014)
	implementation of reporting channels not limited to implementation of a sophisticated technological platform for whistleblowers – necessary broader support (e.g., training, leaders engagement)	(Lowry et al., 2013)
	internally or externally administrated reporting channels (pros and cons)	(Gao et al., 2015)
		(Kaplan et al., 2009)
	anonymous or non-anonymous reporting system (pros and cons)	(Lee & Xiao, 2018)
		(Guthrie et al., 2012)
		(Kaplan, Pany, Samuels, & Zhang, 2012)
		(Kaplan & Schultz, 2007)
Communication	avoiding mushroom management (management style in which most of the information is not shared with employees)	(Çetinkaya & Altintaş, 2021)
	communication satisfaction	(Basol & Karatuna, 2015)
	respectful and open communication	(Lavena, 2016)
	communicating outcomes of whistleblower's report	(Kwon et al., 2021)
	communicating implemented policy and procedures	(Kwon et al., 2021)
	lack of communication barriers (like silencing, code of silence)	(Tiitinen, 2020)
		(Rothwell & Baldwin, 2007)
Rewards and penalties	penalties vs. rewards as motivators to whistleblowing	(Chen et al., 2017)
	rewards as motivators to whistleblowing	(Guthrie & Taylor, 2017)
		(Brink et al., 2013)
Organizations' size and structure, power relations	organizational health (a state of integrity created by all kinds of physical, psychological, and mental conditions that contribute to employee productivity and efficiency, job satisfaction, corporate loyalty, and a sense of loyalty)	(Altintas & Özata, 2020)
	stronger position of a whistleblower in organizational structure (distribution of power in an organization)	(Lee, 2020)
		(Keenan, 1990, 2002)
	size of an organization (in bigger organizations whistleblowing is more likely to occur)	(Previtali & Cerchiello, 2018)
		(Brennan & Kelly, 2007)
	presence of a confidential adviser (person who supports the whistleblower)	(Hoekstra & Talsma, 2021)
		(Graaf, 2019)
	less hierarchic, authoritarian and less bureaucratic organizations	(King, 1999)
		(Pillay et al., 2017)

Table 2 cont.

1	*2*	*3*
Audit committee	presence of internal audit in an organization	(Lee, 2020)
		(Latan et al., 2019)
	reliable explanation of reported wrongdoings	(Lee, 2020)
	high-quality audit committee	(Lee & Fargher, 2017)
	high level of a professional identity	(Taylor & Curtis, 2010, as cited in Lee & Xiao, 2018)

Source: Author's own elaboration.

4. Discussion

The number of identified papers allows us to consider internal whistleblowing as an important field of research within management science. The tradition of research on the problem of factors affecting internal whistleblowing has at least three decades and the importance of this issue is steadily growing. The most crucial factors in growing popularity of research in this field seem to be legal tendencies and the growing importance of conceptions that are associated with the idea of whistleblowing (corporate governance, CSR, compliance, and risk management). Those factors and the implementation of the "whistleblowers protection law" in the European Union in the near future could reinforce the status of research on whistleblowing (and on factors of its effectiveness).

With respect to the methodological issue, the overrepresentation of a quantitative approach in the research on internal whistleblowing seems to limit our insights into the discussed phenomenon. The popularity of surveys identified in this paper is also characteristic of other studies on whistleblowing (Mehrotra et al., 2020; Vadera et al., 2009). Surpassingly, the number of qualitative method applications is low, especially interviews, which could provide more in-deep insights into (probably the most crucial) psychological dimension of the whistleblowing process. Problematic also seems the most widespread approach to the examination of whistleblowing by checking intentions to reporting in hypothetical situations (as we know, our declarations and behaviors often differ – especially in case of complicated, severe situations).

The developed framework, integrating the factors important for supporting internal whistleblowing into broader areas, consists of: ethics, leadership, policies and procedures, retaliations and safeguards, social climate, organizational justice, education and training, reporting channels, communication, motivation, organization's size and structure, audit committee. There are rather general, but distinguishable

topics constructed on the base of more precise factors. Although some fields of research on internal whistleblowing could be considered independent areas (for instance, power relations), the idea behind the proposed framework was to provide simple and clear frames – useful in the first instance for practitioners.

The proposed framework partially differs from areas pointed out by other authors providing similar guidelines. For example, Vadera et al. (2009) focused on situational antecedents of whistleblowing like perceived support, organizational justice, organizational culture, and ethics programs. Authors of another conception (Nurhidayat & Kusumasari, 2018) enumerated the following key elements of an effective whistleblowing system: human and ethical culture, policy, legal protection, organizational structure, processes, and procedures. A more dynamic view of important areas is provided by Miceli et al. (2009). They pointed out three main phases which should be addressed by whistleblowing organizational systems, that is: encouraging to report wrongdoings (channels and policies), investigating and responding to the expression of concerns. They also emphasized the role of managers (leadership), which is a vital point in promoting ethics and building psychological safety. All of the mentioned conceptions seem to be incomplete (do not include all factors identified during the conducted systematic review). However, one study (Peeples et al., 2009) pointed out the two elements important for internal whistleblowing, which were not identified during the systematic review, namely the problem of group thinking (potential obstacle for internal reporting) and the appointment of ethics officer (but it could be compared to the role of a confidential advisor).

In this paper, the concept of organizational culture (pointed out in some identified papers as important for the promotion of internal whistleblowing) was omitted. The main reason for that is the ambiguous nature of this notion. Different researchers understand the organizational culture in different ways. For instance, they combined the organizational culture with the role of leader, ethics, organizational justice or support (Alinaghian et al., 2018). All those factors were included in the proposed framework but separately.

In the light of the quantitative analysis of reviewed papers, the most keenly examined problems are associated with the ethics area. It is not surprising that ethical dimensions are the essence of the whistleblowing phenomenon, in both – the individual and organizational dimensions. The observed asymmetry in the investigated areas (in terms of the number of studies devoted particular subject) seems to be only partially determined by the potential influence of a particular area on the occurrence of internal reporting. The other cause of observed asymmetry could be a higher level of sophistication in some areas.

Twelve areas from the framework proposed in the paper differ in the terms of conclusiveness. The most obvious positive influence on internal whistleblowing has individual and organizational ethics, supporting ethical leader (who builds up psychological safety of subordinates), adequate policies and procedures, organizational justice.

More inconclusive or ambiguous remain the following areas: reducing the risk of retaliation and providing effective safeguards, social climate (especially commitment and social relations), training and education, reporting channels (internally vs. externally administrated, anonymous vs. non-anonymous), communication (not enough amount of research), rewards and penalties, organizations' size and structure, the role of auditors (still poorly examined).

5. Conclusions

5.1. Research contribution

The conducted systematic review integrates knowledge on factors influencing internal whistleblowing, which is important both for researchers and practitioners. The framework of factors influencing internal whistleblowing consists of 12 areas, which are grouped into a variety of factors important in terms of encouraging employees to internal reporting. The proposed perspective focuses on those areas, which are or may be under the control of an organization.

The conducted review accounts for recent papers not included in older works dedicated to the problem of internal whistleblowing. Moreover, the study provides a broader perspective on factors important for the occurrence of internal whistleblowing – in comparison to the mentioned works (reviews, sets of recommendations). The elaborated framework could be a starting point for thorough research in some identified areas (especially those inconclusive, like the character of reporting channels) or a point of reference for other integrational studies. A systematic picture of this research field could also lead to a new important group of factors influencing internal whistleblowing. Additionally, the study pointed out the methodological weakness of the foregoing studies (domination of surveys examining a hypothetical intention to blow the whistle).

Recommendations for practitioners, pointed below, could be helpful for managers, risk and compliance officers, but also for external experts who implement and manage organizational whistleblowing systems in public and private sector organizations.

5.2. Research implications

5.2.1. Implications for researchers and future studies

The proposed framework could be useful for researchers trying to investigate factors influencing internal whistleblowing. The results point out which areas are poorly examined, but could be promising (e.g., communication aspects of promotion of whistleblowing) or which are inconclusive or ambiguous (e.g., reporting channels). Moreover, the study emphasizes the overrepresentation of quantitative methods (especially surveys) and points to the need for a quantitative and mixed methodological approach. Another methodical challenge remains examination of the real act of whistleblowing rather than an intention to report wrongdoings.

With regard to future use of the method of systematic review in the field of internal whistleblowing, the interesting stream of studies seems to be the problem of differences (in terms of national culture and type of organization – private vs. public). Another direction of systematic review could be the area of ethics, which is the most developed, but also the most fragmented area of study and demands theoretical systematization.

Although studies in the field of promotion of internal whistleblowing are not rare (112 identified papers) and have some tradition (a least 30 years), the state of the current knowledge is explicitly insufficient, thus there is a need for the future research.

5.2.2. Implications for practitioners

Based on integrated knowledge, this section proposes several recommendations in the field of promoting internal whistleblowing for organizations (factors influencing internal whistleblowing associated with the recommendation were pointed out in brackets).

This guidance could be utilized for implementing and managing organizational whistleblowing systems in organizations of public and private sectors.

Following recommendations for organizations can be provided:

- Organizations should support organizational ethics by implementing an ethical code (a set of values), promoting those values in a sphere of knowledge and practices as well as developing ethics programs (ethics – factors from all areas).
- The idea of whistleblowing has to be presented understandably and internal whistleblowing has to be defined as desirable attitudes in the face of the suspicion of wrongdoings (explicit managerial procedural safeguards, social

norms aid whistleblowing, training, and education – general, training about whistleblowing processes and whistleblower protections, presenting the whistleblower act as desirable attitude, presenting cases when organizational norms were broken and explain in what way the organization was protected by whistleblower's behavior, communicating outcomes of whistleblower's report, communicating implemented policy and procedures, lack of communication barriers, rewards as motivators to whistleblowing).

- A clear and fair internal whistleblowing policy and/or procedures have to be implemented. In those internal documents, the act of whistleblowing (e.g., the requirement to report in "good faith"), situations that must be reported, reporting channels, description of the receiver of the report and stages of report examination, and eventual organizational support of a whistleblower need to be defined (implemented policies ensure fair mechanisms, implementation of formal internal disclosure policies/procedures, responsiveness to reported problems, whistleblowing policy includes essential elements, promoting knowledge on how to report wrongdoings, whistleblowing policies and systems are not too sophisticated, ensure adequate protection and privacy for whistleblowers, organizational protection, explicit managerial procedural safeguards, organizational support).

- If possible, an organization has to provide both non-anonymous and anonymous reporting channels. In the cases when the administrator of a channel is perceived as being associated with a wrongdoer, an organizational channel administrated by a third independent party seems to be necessary. The high priority of non-anonymous channels is to provide confidentiality for a whistleblower's identity (formal and clear reporting channels, internally or externally administrated reporting channels, anonymous or non-anonymous reporting system, trust in the person who receives the report, ensure adequate protection and privacy for whistleblowers, the confidentiality of dealing with reports received from whistleblowers).

- The use of punishment for the neglected duty of reporting or the use of incentives for whistleblowers (not necessarily monetary rewards) seems to be an idea worth taking into consideration but it should be analyzed within the cultural context (penalties vs. rewards as motivators to whistleblowing, rewards as motivators to whistleblowing, social norms aiding whistleblowing).

- After receiving the report, organizations must reliably examine the issue. After that, the problem should be resolved and the whistleblowers need to be informed about process outcomes – if it is possible (interpersonal justice cre-

ated by a leader, responsiveness to reported problems, organizational justice – general, justice of reporting channels, formal and clear reporting channels, communicating outcomes of whistleblower's report, reliable explanation of reported wrongdoings).

- Organizations should build trust in internal whistleblowing system, especially in the person (or department) who is responsible for receiving and examining reports (trust in organization's members on different levels, trust in the organization and supervisor, trust in the person who receives the report, positive attitude toward the report recipient, training about whistleblowing processes and whistleblower protections, presenting the whistleblower act as desirable attitude, presenting cases when organizational norms were broken and explaining in what way the organization was protected by whistleblower's behavior, implementation of reporting channels not limited to the implementation of a sophisticated technological platform for whistleblowers, communicating outcomes of whistleblower's report, communicating implemented policy and procedures, lack of communication barriers, presence of a confidential adviser, a high-quality audit committee with a high level of a professional identity, presence of an internal audit in an organization, reliable explanation of reported wrongdoings).

- An organization must nurture organizational justice in all its forms (organizational justice – all areas).

- Training and educational actions seem to be a useful form of promoting the idea of internal whistleblowing and presenting an internal whistleblowing system. In the first instance, training should be delivered to employees with a low level of organizational power (e.g., short tenure). Mentoring is another form of teaching to speak up in cases of the occurrence of wrongdoings (education and training – factors from all areas, stronger position of a whistleblower in organizational structure, communicating implemented policy and procedures).

- An organization should develop internal communication in a formal (e.g., structure, procedures) and informal way (e.g., promoting communication competencies among managers). Moreover, the problem of silencing should be taken into consideration during the implementation of a whistleblowing system (communication – factors from all areas).

- An organization should consider the utilization of an audit committee during the implementation of an internal reporting system and within its development (audit committee – factors from all areas).

- An organization should try to build organizational health (a state of integrity created by all kinds of physical, psychological, and mental conditions that contribute to employee productivity and efficiency, job satisfaction, corporate loyalty, and a sense of loyalty) and shape organizational identification (organizational health, organizational identification, trust in organization and supervisor).
- In bigger organizations (especially in more hierarchical, authoritarian and bureaucratic), the constituting of the confidential advisor position is worth being taken into consideration. This role could also be assigned to the compliance function (presence of a confidential adviser, size of an organization, less hierarchical, authoritarian, and less bureaucratic organizations).

Following recommendations for managers from all levels of organizational structure can be provided:

- In everyday actions managers should place a premium on ethical issues (ethical culture, ethical values, ethical climate, limitation of fallacious silence rationalizations, proper emotions associated with moral actions, ethical environment, authentic leadership, ethical climate created by leaders at multiple organizational levels, interpersonal justice created by a leader, ethical leadership, leader integrity).
- To become an "ethical leader", who encourages employees to report internally, managers should draw inspiration from a transformational or authentic leadership style. Particularly important factors which should be shaped consciously are: creating psychological safety, fairly treating people, and being a model of a desirable behavior (limitation of fallacious silence rationalizations, proper emotions associated with moral actions, psychological safety creating by a leader, transformational leadership, authentic leadership, ethical climate creating by leaders at multiple organizational levels, interpersonal justice creating by a leader, protection whistleblowers from retaliation, ethical leadership, leader integrity, organizational justice – general, merit recruitment, equal promotion opportunities, merit-based rewards).
- After the act of internal whistleblowing, managers should show their support for the whistleblower and take actions to protect them against any forms of retaliation (stronger position of a whistleblower in organizational structure, presenting cases when organizational norms were broken and explaining in what way the organization was protected by whistleblower's behavior, presenting the whistleblower act as desirable attitude, trust in the organization and the supervisor, organizational support, social norms aiding whistleblowing, tenure protection, explicit managerial procedural safeguards, low risk of retaliation, leader integrity, ethical leadership, protection of whistleblowers from retaliation, ethical climate created by leaders at multiple organizational

levels, authentic leadership, psychological safety created by a leader, proper emotions associated with moral actions, ethical environment).

- Managers in their everyday actions should nurture organizational justice in all its forms and support the quality of organizational commutation (organizational justice – factors in all areas, communication – factors in all areas).

5.3. Research limitations and future research

A rapid review as a research method and this particular study have some limitations. The first one is a risk of omission of some important studies: preset in other databases, available only in other languages or not being available in a digital form. The second limitation is the risk of subjectivity during the stage of paper selection (in the case of one researcher conducting a review – risk is relevant). The next limitation characteristic of rapid review is inaccuracy. To overcome the most fundamental limitation of this study, a classical (full) systematic review on the problem of factors that affect internal whistleblowing seems desirable. In a future systematic review, more attention should be devoted to, on the one hand, the compassion of results pointing to the effectiveness of particular factors, and on the other hand, to the methods that lead to these results. An interesting comparison would also be the context of research groups – especially in terms of cultural differences.

Other limitations concern identified papers. The first one concerns a psychological problem known as "declaration (intentions) versus real behavior". The vast majority of the reviewed research examined the intention to blow the whistle is not as real as an act of whistleblowing. Another limitation could be some differences between the organizations of public and private sectors which were not underlined in the paper. Nevertheless, with a high probability we can say that the majority of findings are applicable for both – public and private organizations. This is a more general problem associated with cultural differences which could be relevant to the universality of provided recommendations.

The problem omitted in this study also concerns research gaps pointed out by authors of reviewed papers. Thus, the next systematic reviews could focus on the research gaps remaining within the problem of factors influencing internal whistleblowing.

Disclosure statement

No potential conflict of interest was reported by the author(s).

Appendix

Table 3. Promoting internal whistleblowing – a fundamental database
(ProQuest, EBSCO, Taylor & Francis)

No.	Author(s)	Title	Year
1	*2*	*3*	*4*
1	T. Barnett D. S. Cochran G. S. Taylor	The internal disclosure policies of private-sector employers: An initial look at their relationship to employee whistleblowing	1993
2	D. Lewis	Whistleblowing at work: Ingredients for an effective procedure	1997
3	T. M. Dworkin M. S. Baucus	Internal vs. external whistleblowers: A comparison of whistleblowing processes	1998
4	S. L. Ray	Whistleblowing and organizational ethics	2006
5	J. Zhang R. Chiu L. Wei	Decision-making process of internal whistleblowing behavior in China: Empirical evidence and implications	2009
6	A. Mansbach Y. G. Bachner	Internal or external whistleblowing: Nurses' willingness to report wrongdoing	2010
7	C. R. Apaza Y. Chang	What makes whistleblowing effective. Whistleblowing in Peru and South Korea	2011
8	P. Bocchiaro P. G. Zimbardo P. A. M. Van Lange	To defy or not to defy: An experimental study of the dynamics of disobedience and whistle-blowing	2012
9	P. B. Lowry G. D. Moody D. F. Galletta A. Vance	The drivers in the use of online whistle-blowing reporting systems	2013
10	M. Heumann A. Friedes L. Cassak W. Wright E. Joshi	The world of whistleblowing. From the altruist to the avenger	2013
11	J. T. Mecca V. Giorgini K. Medeiros C. Gibson L. Devenport S. Connelly M. Mumford	Perspectives on whistleblowing: Faculty member viewpoints and suggestions for organizational change	2014
12	P. Yeoh	Whistleblowing: motivations, corporate self-regulation, and the law	2014
13	O. Basol I. Karatuna	On the relationship between whistleblowing and organizational communication	2015
14	V. Junod	Best practices for an internal whistleblowing platform (WP)	2015
15	S. Liu J. Liao H. Wei	Authentic leadership and whistleblowing: Mediating roles of psychological safety and personal identification	2015

Table 3 cont.

1	2	3	4
16	P. Alleyne	The influence of organizational commitment and corporate ethical values on non-public accountants' whistle-blowing intentions in Barbados	2016
17	O. M. Stan	Whistleblowing practices benchmarking for top-ranking public and private employers	2016
18	F.-W. Zhang J.-Q. Liao J.-M. Yuan	Ethical leadership and whistleblowing: Collective moral potency and personal identification as mediators	2016
19	J. G. Caillier	An examination of the role whistle-blowing education plays in the whistle-blowing process	2017
20	J. G. Caillier Y. Sa	Do transformational-oriented leadership and transactional-oriented leadership have an impact on whistle-blowing attitudes? A longitudinal examination conducted in US federal agencies	2017
21	S. Pillay P. S. Reddy D. Morgan	Institutional isomorphism and whistle-blowing intentions in public sector institutions	2017
22	G. Lee M. J. Turner	Do government administered financial rewards undermine firms' internal whistle-blowing systems? A pitch	2017
23	S. H. Jeon	Where to report wrongdoings? Exploring the determinants of internal versus external whistleblowing	2017
24	S. Dhamija S. Rai	Role of retaliation and value orientation in whistleblowing intentions	2018
25	T. K. Wang K. J. Fu K. Yang	Do good workplace relationships encourage employee whistle-blowing?	2018
26	N. Alinaghian A. N. Isfahani A. Safari	Factors influencing whistle-blowing in the Iranian health system	2018
27	S. N. Kalyana-sundram	Board characteristics and the effectiveness of whistleblowing policy: A conceptual paper	2018
28	G. Lee X. Xiao	Whistleblowing on accounting-related misconduct: A synthesis of the literature	2018
29	Y. Liu S. Zhao R. Li L. Zhou F. Tian	The relationship between organizational identification and internal whistle-blowing: The joint moderating effects of perceived ethical climate and proactive personality	2018
30	M. S. Malik M. K. Nawaz	The role of ethical leadership in whistleblowing intention among bank employees: Mediating role of psychological safety	2018
31	P. Previtali P. Cerchiello	The determinants of whistleblowing in public administrations: An analysis conducted in Italian health organizations, universities, and municipalities	2018
32	L. Zhou Y. Liu Z. Chen S. Zhao	Psychological mechanisms linking ethical climate to employee whistle-blowing intention	2018

Table 3 cont.

1	2	3	4
33	R. Anugerah M. R. Abdillah R. Anita	Authentic leadership and internal whistleblowing intention. The mediating role of psychological safety	2019
34	J. Cheng H. Bai X. Yang	Ethical leadership and internal whistleblowing: A mediated moderation model	2019
35	H. Latan C. J. Chiappetta Jabbour A. B. Lopes de Sousa Jabbour	Ethical awareness, ethical judgment and whistleblowing: A moderated mediation analysis	2019
36	P. Rauwolf A. Jones	Exploring the utility of internal whistleblowing in healthcare via agent based models	2019
37	A. Fredin R. Venkatesh J. Riley S. W. Eldridge	"The road not taken": A study of moral intensity, whistleblowing, and regret	2019
38	G. De Graaf	What works: The role of confidential integrity advisors and effective whistleblowing	2019
39	M. Ö. Atalay T. Acuner	Etik ihlallerin bildirilme niyeti üzerinde örgütsel adalet algısının rolü: akademik personel üzerinde bir inceleme [The role of organizational justice perception on whistleblowing intention behaviour: A research on academic staff]	2019
40	M. Bay P. Yeniavci	Otantik liderliğin bilgi ifşasi (whistleblowing) üzerine etkisi: Aydin ilinde bir araştirma [The effect of authentic leadership on whistleblowing: A research in Adyin]	2020
41	C. Zeng S. Kelly R. Goke	Exploring the impacts of leader integrity and ethics on upward dissent and whistleblowing intentions	2020
42	P. C. Exmeyer	Inside job: Exploring the connection between whistleblowing and perceptions of procedural justice	2020
43	L. Tiitinen	The power of silence: Silencing as a method of preventing whistleblowing	2020
44	A. Hoekstra J. Talsma	Introducing a new key player in internal whistleblowing procedures: Examining the position of confidential advisers	2021
45	F. F. Çetinkaya M. Altintaş	The relationship between whistleblowing and mushroom management	2021
46	M. Zakaria K. Abd Manaf E. N. Sari S. N. S. Yusuf. R. A. Rahman M. M. Hamoudah	Effective internal controls and governance: Analysis of ethical culture and ethical evaluations on whistleblowing intentions of government officials	2021
47	J. Lee S. Ramamoorti L. Zelazny	Whistleblowing intentions for internal auditors. Why psychological safety is critically important	2021

Table 3 cont.

1	2	3	4
48	C. A. Cooper	Encouraging bureaucrats to report corruption: Human resource management and whistleblowing	2021
49	S. Park S. H. Jeon	Merit principles merit further investigation: The influence on employee perception of whistleblowing	2021
50	M. Kaptein	How much you see is how you respond: The curvilinear relationship between the frequency of observed unethical behavior and the whistleblowing intention	2022
51	J. Khan I. Saeed M. Zada A. Ali N. Contreras- -Barraza G. Salazar- -Sepúlveda A. Vega-Muñoz	Examining whistleblowing intention: The influence of rationalization on wrongdoing and threat of retaliation	2022

Source: Author's own elaboration.

Table 4. Papers included in the article database after snowballing review

No.	Author(s)	Title	Year
1	2	3	4
52	J. P. Keenan	Upper-level managers and whistleblowing: Determinants of perceptions of company encouragement and information about where to blow the whistle	1990
53	M. J. Somers J. C. Casal	Organisational commitment and whistle-blowing: A test of the reformer and the organization man hypotheses	1994
54	J. P. Near M. P. Miceli	Effective-whistle blowing	1995
55	G. King III	The implications of an organization's structure on whistleblowing	1999
56	M. P. Miceli J. P. Near	What makes whistle-blowers effective? Three field studies	2002
57	J. P. Keenan	Whistleblowing: A study of managerial differences	2002
58	M. J. Gundlach S. C. Douglas M. J. Martinko	The decision to blow the whistle: A social information processing framework	2003
59	B. Berry	Organizational culture: A framework and strategies for facilitating employee whistleblowing	2004
60	J. R. Mesmer- -Magnus C. Viswesvaran	Whistleblowing in organizations: An examination of correlates of whistleblowing intentions, actions, and retaliation	2005
61	G. R. Rothwell J. N. Baldwin	Ethical climates and contextual predictors of whistle-blowing	2006

Table 4 cont.

1	*2*	*3*	*4*
62	G. R. Rothwell J. N. Baldwin	Ethical climate theory, whistle-blowing, and the code of silence in police agencies in the state of Georgia	2007
63	N. Brennan J. Kelly	A study of whistleblowing among trainee auditors	2007
64	S. E. Kaplan J. J. Schultz	Intentions to report questionable acts: An examination of the influence of anonymous reporting channel, internal audit quality, and setting	2007
65	V. D. Lachman	Whistleblowing: Role of organizational culture in prevention and management	2008
66	E. Binikos	Sounds of silence: Organisational trust and decisions to blow the whistle	2008
67	M. T. Rehg M. P. Miceli J. P. Near J. R. Van Scotter	Antecedents and outcomes of retaliation against whistleblowers: Gender differences and power relationships	2008
68	D. K. Peeples P. Stokes S. S. Wingfield	When the whistle is blown: Legal defenses and practical guidelines for managing reports of organizational misconduct	2009
69	A. K. Vadera R. V. Aguilera B. B. Caza	Making sense of whistle-blowing's antecedents: Learning from research on identity and ethics programs	2009
70	G. Liyanarachchi C. Newdick	The impact of moral reasoning and retaliation on whistle-blowing: New Zealand evidence	2009
71	J. Zhang R. Chiu L. Wei	On whistleblowing judgment and intention: The roles of positive mood and organizational culture	2009
72	M. P. Miceli J. P. Near T. M. Dworkin	A word to the wise: How managers and policy-makers can encourage employees to report wrongdoing	2009
73	S. E. Kaplan K. Pany J. A. Samuels J. Zhang	An examination of the effects of procedural safeguards on intentions to anonymously report fraud	2009
74	D. L. Seifert J. T. Sweeney J. Joireman J. M. Thornton	The influence of organizational justice on accountant whistleblowing: A research note	2010
75	M. Kaptein	From inaction to external whistle-blowing: The influence of ethical culture of organizations on employee responses to observed wrongdoing	2011
76	K. T. Bhal A. Dadhich	Impact of ethical leadership and leader-member exchange on whistle blowing: The moderating impact of the moral intensity of the issue	2011

Table 4 cont.

1	2	3	4
77	J. G. Caillier	Agency retaliation against whistle-blowers: Factors affecting employee perceptions	2012
78	M. P. Miceli J. P. Near M. T. Rehg J. R. Van Scotter	Predicting employee reactions to perceived organizational wrongdoing: Demoralization, justice, proactive personality, and whistle-blowing	2012
79	M. B. Curtis T. L. Conover L. C. Chui	A cross-cultural study of the influence of country of origin, justice, power distance, and gender on ethical decision making	2012
80	C. P. Guthrie C. S. Norman J. M. Rose	Chief audit executives' evaluations of whistle-blowing allegations	2012
81	S. E. Kaplan K. Pany J. Samuels J. Zhang	An examination of anonymous and non-anonymous fraud reporting channels	2012
82	D. M. Mayer S. Nurmohamed L. K. Treviño D. L. Shapiro M. Schminke	Encouraging employees to report unethical conduct internally: It takes a village	2013
83	J. G. Caillier	Do employees feel comfortable blowing the whistle when their supervisors practice transformational leadership?	2013
84	D. Dalton R. R. Radtke	The joint effects of Machiavellianism and ethical environment on whistle-blowing	2013
85	P. G. Cassematis R. Wortley	Prediction of whistleblowing or non-reporting observation: The role of personal and situational factors	2013
86	A. G. Brink D. J. Lowe L. M. Vic-toravich	The effect of evidence strength and internal rewards on intentions to report fraud in the Dodd-Frank regulatory environment	2013
87	C. P. Chen C. T. Lai	To blow or not to blow the whistle: the effects of potential harm, social pressure and organizational commitment on whistleblowing intention and behaviour	2014
88	J. MacGregor M. Stuebs	The silent Samaritan syndrome: Why the whistle remains unblown	2014
89	D. L. Seifert W. W. Stam-merjohan R. B. Martin	Trust, organizational justice, and whistleblowing: A research note	2014
90	J. Gao R. Greenberg B. Wong-On-Wing	Whistleblowing intentions of lower-level employees: The effect of reporting channel, bystanders, and wrongdoer power status	2015

Table 4 cont.

1	2	3	4
91	J. G. Caillier	Transformational leadership and whistle-blowing attitudes: Is this relationship mediated by organizational commitment and public service motivation?	2015
92	B. Y.-S. Law E. A. Chan	The experience of learning to speak up: A narrative inquiry on newly graduated registered nurses	2015
93	S. E. Kaplan K. R. Pope J. A. Samuels	An examination of the effects of managerial procedural safeguards, managerial likeability, and type of fraudulent act on intentions to report fraud to a manager	2015
94	W. Potipiroon S. Faerman	What difference do ethical leaders make? Exploring the mediating role of interpersonal justice and the moderating role of public service motivation	2016
95	C. F. Lavena	Whistle-blowing: Individual and organizational determinants of the decision to report wrongdoing in the federal government	2016
96	J. O. Brown J. Hays M. T. Stuebs Jr.	Modeling accountant whistleblowing intentions: Applying the theory of planned behavior and the fraud triangle	2016
97	J. Wainberg S. Perreault	Whistleblowing in audit firms: Do explicit protections from retaliation activate implicit threats of reprisal?	2016
98	C. X. Chen J. E. Nichol F. H. Zhou	The effect of incentive framing and descriptive norms on internal whistleblowing	2017
99	C. P. Guthrie E. Z. Taylor	Whistleblowing on fraud for pay: Can I trust you?	2017
100	G. Lee N. Fargher	The role of the audit committee in their oversight of whistle-blowing	2017
101	H. Latan C. M. Ringle C. J. Chiappetta Jabbour	Whistleblowing intentions among public accountants in Indonesia: Testing for the moderation effects	2018
102	P. Alleyne M. Hudaib R. Haniffa	The moderating role of perceived organisational support in breaking the silence of public accountants	2018
103	I. Nurhidayat B. Kusumasari	Strengthening the effectiveness of whistleblowing system: A study for the implementation of anti-corruption policy in Indonesia	2018
104	D. Z. Nayır M. T. Rehg Y. Asa	Influence of ethical position on whistleblowing behaviour: Do preferred channels in private and public sectors differ?	2018
105	J. Taylor	Internal whistleblowing in the public service: A matter of trust	2018
106	F. Anvari M. Wenzel L. Woodyatt S. A. Haslam	The social psychology of whistleblowing: An integrated model	2019

Table 4 cont.

1	2	3	4
107	R. Chordiya M. Sabharwal J. E. Relly E. M. Berman	Organizational protection for whistleblowers: A cross-national study	2020
108	S. R. Stubben K. T. Welch	Evidence on the use and efficacy of internal whistleblowing systems	2020
109	M. Zakaria I. Rosnidah E. N. Sari N. A. Nawi	Predicting internal and external whistleblowing intentions: A comparative study between Malaysian and Indonesian police forces	2020
110	H. Lee	The implications of organizational structure, political control, and internal system responsiveness on whistleblowing behavior	2020
111	M. Altintas M. Özata	Researching the relationship between organizational health and whistleblowing behaviour: education and health organizations version	2020
112	M. Kwon S. H. Jeon Y. Ting	The impact of predisposed traits and organizational factors on the U.S. federal employee perception of whistleblowing	2021

Source: Author's own elaboration.

References

Alinaghian, N., Isfahani, A. N., & Safari, A. (2018). Factors influencing whistleblowing in the Iranian health system. *Journal of Human Behavior in the Social Environment, 28*(2), 177-192. https://doi.org/10.1080/10911359.2017.1349703

Alleyne, P. (2016). The influence of organisational commitment and corporate ethical values on non-public accountants' whistle-blowing intentions in Barbados. *Journal of Applied Accounting Research, 17*(2), 190-210. https://doi.org/10.1108/JAAR-12-2013-0118

Alleyne, P., Hudaib, M., & Haniffa, R. (2018). The moderating role of perceived organisational support in breaking the silence of public accountants. *Journal of Business Ethics, 147*, 509-527. https://doi.org/10.1007/s10551-015-2946-0

Altintas, M., & Özata, M. (2020). Researching the relationship between organizational health and whistleblowing behavior: Education and health organizations version. *Journal of International Health Sciences and Management, 6*(10), 12-34.

Anugerah, R., Abdillah, M. R., & Anita, R. (2019). Authentic leadership and internal whistleblowing intention. The mediating role of psychological safety. *Journal of Financial Crime, 26*(2), 556-567. https://doi.org/10.1108/JFC-04-2018-0045

Anvari, F., Wenzel, M., Woodyatt, L., & Haslam, S. A. (2019). The social psychology of whistleblowing: An integrated model. *Organizational Psychology Review, 9*(1), 41-67. https://doi.org/10.1177/2041386619849085

Apaza, C. R., & Chang, Y. (2011). What Makes whistleblowing effective. Whistleblowing in Peru and South Korea. *Public Integrity, 13*(2), 113-130. https://doi.org/10.2753/PIN1099-9922130202

Atalay, M. Ö., & Acuner, T. (2019). Etik ihlallerin bildirilme niyeti üzerinde örgütsel adalet algısının rolü: akademik personel üzerinde bir inceleme [The role of organizational justice perception on whistleblowing intention behaviour: A research on academic staff]. *Etik İhlalleri Bildirme Niyeti Üzerinde Örgütsel Adalet Algısının Rolü: Akademik Personel Üzerinde İnceleme, 21*(1), 114-148. Retrieved from https://dergipark.org.tr/en/pub/iibfdkastamonu/issue/46316/542530

Barnett, T., Cochran, D. S., & Taylor, G. S. (1993). The internal disclosure policies of private-sector employers: An initial look at their relationship to employee whistleblowing. *Journal of Business Ethics, 12*(2), 127-136. https://doi.org/10.1007/BF00871932

Basol, O., & Karatuna, I. (2015). On the relationship between whistleblowing and organizational communication. *Marmara University Journal of Economic & Administrative Sciences, 37*(2), 153-170.

Bay, M., & Yeniavci, P. (2020). Otantik liderliğin bilgi ifşası (whistleblowing) üzerine etkisi: Aydin ilinde bir araştirma [The effect of authentic leadership on whistleblowing: A research in Adyin]. *Uluslararası Sosyal Araştırmalar Dergisi / Journal of International Social Research, 13*(75), 718-734.

Berry, B. (2004). Organizational culture: A framework and strategies for facilitating employee whistleblowing. *Employee Responsibilities and Rights Journal, 16*(1), 1-11. https://doi.org/10.1023/B:ERRJ.0000017516.40437.b1

Bhal, K. T., & Dadhich, A. (2011). Impact of ethical leadership and leader-member exchange on whistle blowing: The moderating impact of the moral intensity of the issue. *Journal of Business Ethics, 103*(3), 485-496. https://doi.org/10.1007/s10551-011-0876-z

Binikos, E. (2008). Sounds of silence: Organisational trust and decisions to blow the whistle. *SA Journal of Industrial Psychology, 34*(3), 48-59. https://doi.org/10.4102/sajip.v34i3.728

Bocchiaro, P., Zimbardo, P. G., & Van Lange, P. A. M. (2012). To defy or not to defy: An experimental study of the dynamics of disobedience and whistle-blowing. *Social Influence, 7*(1), 35-50. https://doi.org/10.1080/15534510.2011.648421

Brennan, N., & Kelly, J. (2007). A study of whistleblowing among trainee auditors. *The British Accounting Review, 39*(1), 61-87. https://doi.org/10.1016/j.bar.2006.12.002

Brink, A. G., Lowe, D. J., & Victoravich, L. M. (2013). The effect of evidence strength and internal rewards on intentions to report fraud in the Dodd-Frank regulatory environment. *Auditing: A Journal of Practice & Theory, 32*(3), 87-104. https://doi.org/10.2308/ajpt-50449

Brown, J. O., Hays, J., & Stuebs Jr., M. T. (2016). Modeling accountant whistleblowing intentions: Applying the theory of planned behavior and the fraud triangle. *Accounting and the Public Interest*, *16*(1), 28-56.

Butcher, D. (2020). Fighting fraud in the workplace. *Strategic Finance*, *102*(1), 15-16. Retrieved from https://sfmagazine.com/post-entry/july-2020-fighting-fraud-in-the-workplace/

Caillier, J. G. (2012). Agency retaliation against whistle-blowers: Factors affecting employee perceptions. *Public Integrity, 15*(1), 29-50. https://doi.org/10.2753/PIN1099-9922150102

Caillier, J. G. (2013). Do employees feel comfortable blowing the whistle when their supervisors practice transformational leadership? *International Journal of Public Administration, 36*(14), 1020-1028. https://doi.org/10.1080/01900692.2013.798812

Caillier, J. G. (2015). Transformational leadership and whistle-blowing attitudes: Is this relationship mediated by organizational commitment and public service motivation? *The American Review of Public Administration, 45*(4), 458-475. https://doi.org/10.1177/0275074013515299

Caillier, J. G. (2017). An examination of the role whistle-blowing education plays in the whistle-blowing process. *The Social Science Journal, 54*(1), 4-12. https://doi.org/10.1016/j.soscij.2016.09.005

Caillier, J., & Sa, Y. (2017). Do transformational-oriented leadership and transactional-oriented leadership have an impact on whistle-blowing attitudes? A longitudinal examination conducted in US federal agencies. *Public Management Review, 19*(4), 406-422. https://doi.org/10.1080/14719037.2016.1177109

Cassematis, P. G., & Wortley, R. (2013). Prediction of whistleblowing or non-reporting observation: The role of personal and situational factors. *Journal of Business Ethics, 117*(3), 615-634. https://doi.org/10.1007/s10551-012-1548-3

Çetinkaya, F. F., & Altintaş, M. (2021). The relationship between whistleblowing and mushroom management. *Sosyal Bilimler Dergisi / Journal of Social Sciences, 31*(2), 781-793. https://doi.org/10.18069/firatsbed.815157

Chen, C. P., & Lai, C. T. (2014). To blow or not to blow the whistle: The effects of potential harm, social pressure and organisational commitment on whistleblowing intention and behaviour. *Business Ethics: A European Review, 23*(3), 327-342. https://doi.org/10.1111/beer.12053

Chen, C. X., Nichol, J. E., & Zhou, F. H. (2017). The effect of incentive framing and descriptive norms on internal whistleblowing. *Contemporary Accounting Research, 34*(4), 1757-1778. https://doi.org/10.1111/1911-3846.12325

Cheng, J., Bai, H., & Yang, X. (2019). Ethical leadership and internal whistleblowing: A mediated moderation model. *Journal of Business Ethics, 155*(1), 115-130. https://doi.org/10.1007/s10551-017-3517-3

Chordiya, R., Sabharwal, M., Relly, J. E., & Berman, E. M. (2020). Organizational protection for whistleblowers: A cross-national study. *Public Management Review, 22*(4), 527-552. https://doi.org/10.1080/14719037.2019.1599058

Cooper, C. A. (2021). Encouraging bureaucrats to report corruption: Human resource management and whistleblowing. *Asia Pacific Journal of Public Administration, 44*(2), 1-25. https://doi.org/10.1080/23276665.2021.1894955

Culiberg, B., & Mihelič, K. K. (2017). The evolution of whistleblowing studies: A critical review and research agenda. *Journal of Business Ethics*, *146*(4), 787-803. https://doi.org/10.1007/s10551-016-3237-0

Curtis, M. B., Conover, T. L., & Chui, L. C. (2012). A cross-cultural study of the influence of country of origin, justice, power distance, and gender on ethical decision making. *Journal of International Accounting Research, 11*(1), 5-34. https://doi.org/10.2308/jiar-10213

Dalton, D., & Radtke, R. R. (2013). The joint effects of Machiavellianism and ethical environment on whistle-blowing. *Journal of Business Ethics, 117*(1), 153-172. https://doi.org/10.1007/s10551-012-1517-x

Dhamija, S., & Rai, S. (2018). Role of retaliation and value orientation in whistleblowing intentions. *Asian Journal of Business Ethics, 7*(1), 37-52. https://doi.org/10.1007/s13520-017-0078-6

Dworkin, T. M., & Baucus, M. S. (1998). Internal vs. external whistleblowers: A comparison of whistleblowing processes. *Journal of Business Ethics*, *17*(12), 1281-1298. https://doi.org/10.1023/A:1005916210589

Exmeyer, P. C. (2020). Inside job: Exploring the connection between whistleblowing and perceptions of procedural justice. *Public Integrity*, *22*(1), 18-38. https://doi.org/10.1080/10999922.2018.1519687

Fredin, A., Venkatesh, R., Riley, J., & Eldridge, S. W. (2019). "The road not taken": A study of moral intensity, whistleblowing, and regret. *Ethics & Behavior, 29*(4), 320-340. https://doi.org/10.1080/10508422.2018.1469088

Ganann, R., Ciliska, D., & Thomas, H. (2010). Expediting systematic reviews: Methods and implications of rapid reviews. *Implementation Science, 5*(1), 56. https://doi.org/10.1186/1748-5908-5-56

Gao, J., Greenberg, R., & Wong-On-Wing, B. (2015). Whistleblowing intentions of lower-level employees: The effect of reporting channel, bystanders, and wrongdoer power status. *Journal of Business Ethics, 126*(1), 85-99. https://doi.org/10.1007/s10551-013-2008-4

De Graaf, G. D. (2019). What works: The role of confidential integrity advisors and effective whistleblowing. *International Public Management Journal, 22*(2), 213-231. https://doi.org/10.1080/10967494.2015.1094163

Gundlach, M. J., Douglas, S. C., & Martinko, M. J. (2003). The decision to blow the whistle: A social information processing framework. *Academy of Management Review, 28*(1), 107-123. https://doi.org/10.5465/amr.2003.8925239

Guthrie, C. P., Norman, C. S., & Rose, J. M. (2012). Chief audit executives' evaluations of whistle-blowing allegations. *Behavioral Research in Accounting, 24*(2), 87-99. https://doi.org/10.2308/bria-50154

Guthrie, C. P., & Taylor, E. Z. (2017). Whistleblowing on fraud for pay: Can I trust you? *Journal of Forensic Accounting Research, 2*(1), A1-A19. https://doi.org/10.2308/jfar-51723

Herman, P. (2021). Sygnaliści jako istotny element przeciwdziałania szpiegostwu gospodarczemu [Whistleblowers as an effective element of counteracting industrial espionage]. In P. Herman, P. Łabuz, & T. Safjański, *Ochrona przedsiębiorstwa przed szpiegostwem gospodarczym. Prawne i praktyczne aspekty zapewnienia bezpieczeństwa aktywów przedsiębiorcy* [Legal and practical aspects of protection of an enterprise against industrial espionage] (pp. 248-271). Warszawa: Difin.

Heumann, M., Friedes, A., Cassak, L., Wright, W., & Joshi, E. (2013). The world of whistleblowing. From the altruist to the avenger. *Public Integrity, 16*(1), 25-52. https://doi.org/10.2753/PIN1099-9922160102

Higgins, J. P., Thomas, J., Chandler, J., Cumpston, M., Li, T., Page, M. J., & Welch, V. A. (2019). *Cochrane handbook for systematic reviews of interventions*. Glasgow: John Wiley & Sons.

Hoekstra, A., & Talsma, J. (2021). Introducing a new key player in internal whistleblowing procedures: Examining the position of confidential advisers. *Public Integrity, 23*, 52-67. https://doi.org/10.1080/10999922.2020.1775462

Hwang, D., Staley, B., Chen, Y. T., & Lan, J.-S. (2008). Confucian culture and whistleblowing by professional accountants: An exploratory study. *Managerial Auditing Journal, 23*(5), 504-526. https://doi.org/10.1108/02686900810875316

Jeon, S. H. (2017). Where to report wrongdoings? Exploring the determinants of internal versus external whistleblowing. *International Review of Public Administration, 22*(2), 153-171. https://doi.org/10.1080/12294659.2017.1315235

Junod, V. (2015). Best practices for an internal whistleblowing platform (WP). *Frontiers of Law in China, 10*(3), 475-487.

Kalyanasundram, S. N. (2018). Board characteristics and the effectiveness of whistleblowing policy: A conceptual paper. *Global Business and Management Research: An International Journal, 10*(3), 1080-1091.

Kaplan, S. E., Pany, K., Samuels, J. A., & Zhang, J. (2009). An examination of the effects of procedural safeguards on intentions to anonymously report fraud. *Auditing: A Journal of Practice & Theory, 28*(2), 273-288. https://doi.org/10.2308/aud.2009.28.2.273

Kaplan, S. E., Pany, K., Samuels, J., & Zhang, J. (2012). An examination of anonymous and non-anonymous fraud reporting channels. *Advances in Accounting, 28*(1), 88-95. https://doi.org/10.1016/j.adiac.2012.02.008

Kaplan, S. E., Pope, K. R., & Samuels, J. A. (2015). An examination of the effects of managerial procedural safeguards, managerial likeability, and type of fraudulent act on intentions to report fraud to a manager. *Behavioral Research in Accounting, 27*(2), 77-94. https://doi.org/10.2308/bria-51126

Kaplan, S. E., Jr., & Schultz, J. J., Jr. (2007). Intentions to report questionable acts: An examination of the influence of anonymous reporting channel, internal audit quality, and setting. *Journal of Business Ethics, 71*(2), 109-124. https://doi.org/10.1007/s10551-006-0021-6

Kaptein, M. (2011). From inaction to external whistleblowing: The influence of the ethical culture of organizations on employee responses to observed wrongdoing. *Journal of Business Ethics, 98*(3), 513-530. https://doi.org/10.1007/s10551-010-0591-1

Kaptein, M. (2022). How much you see is how you respond: The curvilinear relationship between the frequency of observed unethical behavior and the whistleblowing intention. *Journal of Business Ethics: JBE, 175*(4), 857-875. https://doi.org/10.1007/s10551-020-04663-6

Keenan, J. P. (1990). Upper-level managers and whistleblowing: Determinants of perceptions of company encouragement and information about where to blow the whistle. *Journal of Business and Psychology, 5*(2), 223-235. https://doi.org/10.1007/BF01014334

Keenan, J. P. (2002). Whistleblowing: A study of managerial differences. *Employee Responsibilities and Rights Journal, 14*(1), 17-32. https://doi.org/10.1023/A:1015796528233

Khan, J., Saeed, I., Zada, M., Ali, A., Contreras-Barraza, N., Salazar-Sepúlveda, G., & Vega-Muñoz, A. (2022). Examining whistleblowing intention: The influence of rationalization on wrongdoing and threat of retaliation. *International Journal of Environmental Research and Public Health, 19*(3). https://doi.org/10.3390/ijerph19031752

King, G. III (1999). The implications of an organization's structure on whistleblowing. *Journal of Business Ethics, 20*(4), 315-326. https://doi.org/10.1023/A:1006028417000

Kitchenham, B. (2004, July). *Procedures for performing systematic reviews* (Joint Technical Report, TR/SE-0401 and 0400011T.1). Keele, UK: Keele University and Eversleigh, New South Wales: NICTA.

Kwon, M., Jeon, S. H., & Ting, Y. (2021). The impact of predisposed traits and organizational factors on the U.S. federal employee perception of whistleblowing. *Public Personnel Management, 50*(2), 258-282. https://doi.org/10.1177/0091026020938828

Lachman, V. D. (2008). Whistleblowing: Role of organizational culture in prevention and management. *Medsurg Nursing, 17*(4), 265-266.

Latan, H., Ringle, C. M., & Chiappetta Jabbour, C. J. (2018). Whistleblowing intentions among public accountants in Indonesia: Testing for the moderation effects. *Journal of Business Ethics*, *152*(2), 573-588. https://doi.org/10.1007/s10551-016-3318-0

Latan, H., Chiappetta Jabbour, C. J., & Lopes de Sousa Jabbour, A. B. (2019). Ethical awareness, ethical judgment and whistleblowing: A moderated mediation analysis. *Journal of Business Ethics, 155*, 289-304. https://doi.org/10.1007/978-3-31964069-3_15

Lavena, C. F. (2016). Whistle-blowing: Individual and organizational determinants of the decision to report wrongdoing in the federal government. *The American Review of Public Administration, 46*(1), 113-136. https://doi.org/10.1177/0275074014535241

Law, B. Y.-S., & Chan, E. A. (2015). The experience of learning to speak up: A narrative inquiry on newly graduated registered nurses. *Journal of Clinical Nursing, 24*(13-14), 1837-1848. https://doi.org/10.1111/jocn.12805

Lee, G., & Fargher, N. L. (2017). The role of the audit committee in their oversight of whistle-blowing. *Auditing: A Journal of Practice & Theory, 37*(1), 167-189. https://doi.org/10.2308/ajpt-51769

Lee, G., & Turner, M. J. (2017). Do government administered financial rewards undermine firms' internal whistle-blowing systems? A pitch. *Accounting Research Journal, 30*(1), 6-11. https://doi.org/10.1108/ARJ-07-2016-0087

Lee, G., & Xiao, X. (2018). Whistleblowing on accounting-related misconduct: A synthesis of the literature. *Journal of Accounting Literature, 41*, 22-46. https://doi.org/10.1016/j.acclit.2018.03.003

Lee, H. (2020). The implications of organizational structure, political control, and internal system responsiveness on whistleblowing behavior. *Review of Public Personnel Administration, 40*(1), 155-177. https://doi.org/10.1177/0734371X18792054

Lee, J., Ramamoorti, S., & Zelazny, L. (2021). Whistleblowing intentions for internal auditors: Why psychological safety is critically important. *The CPA Journal, 91*(8/9), 46-51. Retrieved from https://www.proquest.com/scholarly-journals/whistle blowing-intentions-internal-auditors-why/docview/2576371478/se-2?accountid=11664

Lewis, D. (1997). Whistleblowing at work: Ingredients for an effective procedure. *Human Resource Management Journal, 7*(4), 5-11. https://doi.org/10.1111/j.1748-8583.1997.tb00285.x

Liu, S., Liao, J., & Wei, H. (2015). Authentic leadership and whistleblowing: Mediating roles of psychological safety and personal identification. *Journal of Business Ethics, 131*, 107-119. https://doi.org/10.1007/s10551-014-2271-z

Liu, Y., Zhao, S., Li, R., Zhou, L., & Tian, F. (2018). The relationship between organizational identification and internal whistle-blowing: The joint moderating effects of perceived ethical climate and proactive personality. *Review of Managerial Science, 12*(1), 113-134. https://doi.org/10.1007/s11846-016-0214-z

Liyanarachchi, G., & Newdick, C. (2009). The impact of moral reasoning and retaliation on whistle-blowing: New Zealand evidence. *Journal of Business Ethics, 89*(1), 37-57. https://doi.org/10.1007/s10551-008-9983-x

Lowry, P. B., Moody, G. D., Galletta, D. F., & Vance, A. (2013). The drivers in the use of online whistle-blowing reporting systems. *Journal of Management Information Systems, 30*(1), 153-190. https://doi.org/10.2753/MIS0742-1222300105

MacGregor, J., & Stuebs, M. (2014). The silent Samaritan syndrome: Why the whistle remains unblown. *Journal of Business Ethics, 120*(2), 149-164. https://doi.org/10.1007/s10551-013-1639-9

Malik, M. S., & Nawaz, M. K. (2018). The role of ethical leadership in whistleblowing intention among bank employees: Mediating role of psychological safety. *Review of Integrative Business and Economics Research, 7*(4), 238-252. Retrieved from http://buscompress.com/uploads/3/4/9/8/34980536/riber_7-s4_18_m18-052_238-252.pdf

Mansbach, A., & Bachner, Y. G. (2010). Internal or external whistleblowing: Nurses' willingness to report wrongdoing. *Nursing Ethics, 17*(4), 483-490. https://doi.org/10.1177/0969733010364898

Mayer, D. M., Nurmohamed, S., Treviño, L. K., Shapiro, D. L., & Schminke, M. (2013). Encouraging employees to report unethical conduct internally: It takes a village. *Organizational Behavior and Human Decision Processes, 121*(1), 89-103. https://doi.org/10.1016/j.obhdp.2013.01.002

Mecca, J. T., Giorgini, V., Medeiros, K., Gibson, C., Devenport, L., Connelly, S., & Mumford, M. (2014). Perspectives on whistleblowing: Faculty member viewpoints and suggestions for organizational change. *Accountability in Research. Policies and Quality Assurance, 21*, 159-175. https://doi.org/10.1080/08989621.2014.847735

Mehrotra, S., Mishra, R. K., Srikanth, V., Tiwari, G. P., & Kumar, E. V. M. (2020). State of whistleblowing research: A thematic analysis. *FIIB Business Review, 9*(2), 133-148. https://doi.org/10.1177/2319714519888314

Mesmer-Magnus, J. R., & Viswesvaran, C. (2005). Whistleblowing in organizations: An examination of correlates of whistleblowing intentions, actions, and retaliation. *Journal of Business Ethics, 62*(3), 277-297. https://doi.org/10.1007/s10551-005-0849-1

Miceli, M. P., & Near, J. P. (2002). What makes whistle-blowers effective? Three field studies. *Human Relations, 55*(4), 455-479. https://doi.org/10.1177/0018726702055004463

Miceli, M. P., Near, J. P., & Dworkin, T. M. (2008). *Whistle-blowing in organizations*. New York: Routledge. https://doi.org/10.4324/9780203809495

Miceli, M. P., Near, J. P., & Dworkin, T. M. (2009). A word to the wise: How managers and policy-makers can encourage employees to report wrongdoing. *Journal of Business Ethics, 86*(3), 379-396. https://doi.org/10.1007/s10551-008-9853-6

Miceli, M. P., Near, J. P., Rehg, M. T., & Van Scotter, J. R. (2012). Predicting employee reactions to perceived organizational wrongdoing: Demoralization, justice, proactive personality, and whistle-blowing. *Human Relations, 65*(8), 923-954. https://doi.org/10.1177/0018726712447004

Nayır, D. Z., Rehg, M. T., & Asa, Y. (2018). Influence of ethical position on whistleblowing behaviour: Do preferred channels in private and public sectors differ? *Journal of Business Ethics, 149*(1), 147-167. https://doi.org/10.1007/s10551-016-3035-8

Near, J. P., & Miceli, M. P. (1995). Effective-whistle blowing. *Academy of Management Review, 20*(3), 679-708. https://doi.org/10.5465/amr.1995.9508080334

Nurhidayat, I., & Kusumasari, B. (2018). Strengthening the effectiveness of whistleblowing system. *Journal of Financial Crime, 25*(1), 140-154. https://doi.org/10.1108/JFC-11-2016-0069

Park, S., & Jeon, S. H. (2021). Merit principles merit further investigation The influence on employee perception of whistleblowing. *International Journal of Public Administration,* 1-13. https://doi.org/10.1080/01900692.2021.1928185

Peeples, D. K., Stokes, P., & Wingfield, S. S. (2009). When the whistle is blown: Legal defenses and practical guidelines for managing reports of organizational misconduct. *Business & Society, 48*(4), 467-488. https://doi.org/10.1177/0007650308326668

Pillay, S., Reddy, P. S., & Morgan, D. (2017). Institutional isomorphism and whistleblowing intentions in public sector institutions. *Public Management Review, 19*(4), 423-442. https://doi.org/10.1080/14719037.2016.1178322

Potipiroon, W., & Faerman, S. (2016). What difference do ethical leaders make? Exploring the mediating role of interpersonal justice and the moderating role of public service motivation. *International Public Management Journal, 19*(2), 171-207. https://doi.org/10.1080/10967494.2016.1141813

Previtali, P., & Cerchiello, P. (2018). The determinants of whistleblowing in public administrations: An analysis conducted in Italian health organizations, universities, and municipalities. *Public Management Review, 20*(11), 1683-1701. https://doi.org/10.1080/14719037.2017.1417468

Rannard, S. (2022). *Library guides: Rapid reviews: Introduction*. Retrieved from https://libguides.jcu.edu.au/rapidreview/introduction

Rauwolf, P., & Jones, A. (2019). Exploring the utility of internal whistleblowing in healthcare via agentbased models. *BMJ Open, 9*(1). https://doi.org/10.1136/bmjopen-2018-021705

Ray, S. L. (2006). Whistleblowing and organizational ethics. *Nursing Ethics, 13*(4), 438-445. https://doi.org/10.1191/0969733006ne882oa

Rehg, M. T., Miceli, M. P., Near, J. P., & Van Scotter, J. R. (2008). Antecedents and outcomes of retaliation against whistleblowers: Gender differences and power relationships. *Organization Science, 19*(2), 221-240. https://doi.org/10.1287/orsc.1070.0310

Rothwell, G. R., & Baldwin, J. N. (2006). Ethical climates and contextual predictors of whistle-blowing. *Review of Public Personnel Administration, 26*(3), 216-244. https://doi.org/10.1177/0734371X05278114

Rothwell, G. R., & Baldwin, J. N. (2007). Ethical climate theory, whistle-blowing, and the code of silence in police agencies in the state of Georgia. *Journal of Business Ethics, 70*(4), 341-361. https://doi.org/10.1007/s10551-006-9114-5

Seifert, D. L., Stammerjohan, W. W., & Martin, R. B. (2014). Trust, organizational justice, and whistleblowing: A research note. *Behavioral Research in Accounting, 26*(1), 157-168. https://doi.org/10.2308/bria-50587

Seifert, D. L., Sweeney, J. T., Joireman, J., & Thornton, J. M. (2010). The influence of organizational justice on accountant whistleblowing. *Accounting, Organizations and Society, 35*(7), 707-717. https://doi.org/10.1016/j.aos.2010.09.002

Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research, 104*, 333-339. https://doi.org/10.1016/j.jbusres.2019.07.039

Somers, M. J., & Casal, J. C. (1994). Organizational commitment and whistle-blowing: A test of the reformer and the organization man hypotheses. *Group & Organization Management, 19*(3), 270-284. https://doi.org/10.1177/1059601194193003

Stan, O. M. (2016). Whistleblowing practices benchmarking for top-ranking public and private employers. *Sociologie Romaneasca, 14*(2/3), 93-106. Retrieved from https://revistasociologieromaneasca.ro/sr/article/view/2016_2_3_stan/37

Stubben, S. R., & Welch, K. T. (2020). Evidence on the use and efficacy of internal whistleblowing systems. *Journal of Accounting Research, 58*(2), 473-518. https://doi.org/10.1111/1475-679X.12303

Taylor, E. Z., & Curtis, M. B. (2010). An examination of the layers of workplace influences in ethical judgments: Whistleblowing likelihood and perseverance in public accounting. *Journal of Business Ethics, 93*(1), 21-37. https://doi.org/10.1007/s10551-009-0179-9

Taylor, J. (2018). Internal whistle-blowing in the public service: A matter of trust. *Public Administration Review, 78*(5), 717-726. https://doi.org/10.1111/puar.12946

Tiitinen, L. (2020). The power of silence: Silencing as a method of preventing whistleblowing. *European Journal of Social Work, 23*(1). 68-79. https://doi.org/10.1080/13691457.2018.1460323

Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a methodology for developing evidence-informed management knowledge by means of systematic review. *British Journal of Management, 14*(3), 207-222. https://doi.org/10.1111/1467-8551.00375

Vadera, A. K., Aguilera, R. V., & Caza, B. B. (2009). Making sense of whistleblowing's antecedents: Learning from research on identity and ethics programs. *Business Ethics Quarterly, 19*(4), 553-586. https://doi.org/10.5840/beq200919432

Wainberg, J., & Perreault, S. (2016). Whistleblowing in audit firms: Do explicit protections from retaliation activate implicit threats of reprisal? *Behavioral Research in Accounting, 28*(1), 83-93. https://doi.org/10.2308/bria-51122

Wang, T. K., Fu, K. J., & Yang, K. (2018). Do good workplace relationships encourage employee whistle-blowing? *Public Performance & Management Review, 41*(4), 768-789. https://doi.org/10.1080/15309576.2018.1464935

Yeoh, P. (2014). Whistleblowing: Motivations, corporate self-regulation, and the law. *International Journal of Law and Management, 56*(6), 459-474. https://doi.org/10.1108/IJLMA-06-2013-0027

Zakaria, M., Abd Manaf, K., Sari, E. N., Yusuf, S. N. S., Rahman, R. A., & Mohammed, M. M. (2021). Effective internal controls and governance: Analysis of ethical culture and ethical evaluations on whistleblowing intentions of government officials. *Polish Journal of Management Studies, 23*(1), 487-502. https://doi.org/10.17512/pjms.2021.23.1.30

Zakaria, M., Rosnidah, I., Sari, E. N., & Nawi, N. A. (2020). Predicting internal and external whistleblowing intentions: A comparative study between Malaysian and Indonesian police forces. *International Journal of Innovation, Creativity and Change, 13*(7), 44-66. Retrieved from: https://ijicc.net/images/vol_13/Iss_7/13711_Zakaria_2020_E_R.pdf

Zeng, C., Kelly, S., & Goke, R. (2020). Exploring the impacts of leader integrity and ethics on upward dissent and whistleblowing intentions. *Communication Reports, 33*(2), 82-94. https://doi.org/10.1080/08934215.2020.1761413

Zhang, J., Chiu, R., & Wei, L. (2009a). Decision-making process of internal whistle-blowing behavior in China: Empirical evidence and implications. *Journal of Business Ethics, 88*, 25-41. https://doi.org/10.1007/s10551-008-9831-z

Zhang, J., Chiu, R., & Wei, L.-Q. (2009b). On whistleblowing judgment and intention: The roles of positive mood and organizational ethical culture. *Journal of Managerial Psychology, 24*(7). https://doi.org/10.1108/02683940910989020

Zhang, F.-W., Liao, J.-Q., & Yuan, J.-M. (2016). Ethical leadership and whistleblowing: Collective moral potency and personal identification as mediators. *Social Behavior and Personality, 44*(7), 1223-1232. https://doi.org/10.2224/sbp.2016.44.7.1223

Zhou, L., Liu, Y., Chen, Z., & Zhao, S. (2018). Psychological mechanisms linking ethical climate to employee whistle-blowing intention. *Journal of Managerial Psychology, 33*(2), 196-213. https://doi.org/10.1108/JMP-09-2017-0292