

DRIVING WHISTLEBLOWING: An Experiment of Rewards and Moral Reasoning

Ida Nur Aeni¹, Ratieh Widhiastuti¹, Nurdian Susilowati¹, Ahmad Nurkhin¹, and Hanifa Zulhaimi²

¹Department of Accounting Education, Universitas Negeri Semarang, Indonesia

¹Department of Accounting, Universitas Pendidikan Indonesia, Indonesia

ABSTRACT

This study investigated the influence of moral reasoning and rewards on whistleblowing arising from deviant behaviour in a company. The research was an experimental laboratory study using a 3 x 2 between-subjects design. The study participants were 56 economics education students at a university in Indonesia. Analysis of variance (ANOVA) was used to test the research hypothesis.

The results indicate that a high level of moral reasoning can increase whistleblowing. In addition, different types of rewards can affect whistleblowing within an organization. This is in line with the theory of incentives and reinforcement. The results of this study can help in the design of a whistleblowing system combined with a reward system as an appropriate internal control tool to prevent fraudulent behaviour in organizations.

Keywords: Experiment, Fraud, Moral Reasoning, Rewards, Whistleblowing

JEL classification: M41, P37, J33, C91

1. Introduction

Fraud scandals in the accounting world have been on the increase and have attracted global attention. Notable are the Enron and WorldCom cases where auditors' issued statements that deviated from existing regulations (Sarikhani & Ebrahimi, 2022). An accountant should be a trusted source of information and be independent, however, several accounting violations have been committed by accountants. A 2018 report published by the Association of

Certified Fraud Examiners, U.S., showed that whistleblowing can be more effective in revealing fraud using monetary payments than internal auditors and management (Association of Certified Fraud Examiners (ACFE), 2018). Currently, whistleblowing is a concern for both academics and accounting practitioners. Whistleblowing is an internal control that is intended to encourage good organizational governance. Organizational members aware of deviant or fraudulent behaviour initiate whistleblowing and then report it to the authorities to take action (Perdana et al., 2020). The whistleblowing system can prevent various dysfunctional behaviours committed by organizational members, such as corruption, data manipulation, money laundering, nepotism, and other unethical behaviours. The member has three considerations in responding to this behaviour: resign from the company or agency, report to the authorities, or remain silent and do nothing (Mesmer-Magnus & Viswesvaran, 2005). Various previous studies have investigated whistleblowing in Indonesia (Latan et al., 2018; Latan et al., 2019b; 2019a), Australia (Fieger & Rice, 2018), New Zealand (Liyanarachchi & Newdick, 2009), Norway (Skivenes & Trygstad, 2010), Germany (Lee et al., 2020), and Turkey (Erkmen et al., 2014).

Previous studies investigating the intention to commit whistleblowing involved situational, organizational, and individual factors (Gao & Brink, 2017; Nuswantara, 2023; Otchere et al., 2022). These factors include moral reasoning and retaliation (Liyanarachchi & Newdick, 2009; Namazi et al., 2023; Taylor & Curtis, 2010), demographic characteristics (Erkmen et al., 2014; Kaplan et al., 2009; Keenan, 2007), individual factors (Chiu, 2003; Near & Miceli, 2013), organizational commitment (Previtali & Cerchiello, 2022; Somers & Casal, 1994), and situational factors (Kaplan & Schultz, 2007; Somers & Casal, 2011). This study simultaneously integrated individual and organizational factors in whistleblowing testing. The individual factor in this research is moral reasoning, while the organizational factor is rewards.

Specifically, this research captures the individual factors of a whistleblower, in this case, moral reasoning, which becomes a personal value that appears in a person. In addition, reward is an external motivating factor for someone to perform whistleblowing (Nyreröd et al., 2022). Someone who is aware of deviant behaviour in their environment will face a dilemma about

whether to disclose this behaviour. In this case, Welton and Lagrone (1994) stated that the level of moral reasoning influences an individual's ability to resolve ethical dilemmas. Reward can be an extrinsic motivation for a person to perform a behaviour. It can be used as an internal control tool for improving whistleblowing (Mkheimer et al., 2022; Smaili, 2023).

This study contributes to several branches of the literature. It uses an experimental approach to examine the factors of moral reasoning and rewards for whistleblowing. Laboratory experiments were performed, and moral reasoning was measured using the instrument from Weber (1991), adjusted for the context in Indonesia. Meanwhile, rewards were manipulated into three levels, receiving monetary rewards, receiving non-monetary rewards, and not receiving rewards. This study provides practical indications that a person's response to the existence of individual and organizational factors, in this case, rewards, can help in designing a whistleblowing system as an effective internal control tool for an organization.

2. Theoretical Framework and Hypothesis Development

2.1 Whistleblowing

Whistleblowing occurs when one or more members of an organization voluntarily disclose and report abusive or fraudulent behaviour that occurs in an organization (Ceva & Bocchiola, 2019; Dadaboyev & Baek, 2022; Stevenson, 2022). This fraudulent behaviour results in losses to the organization depending on the behaviour level. When a person observes deviant behaviour or fraud, their intention or behaviour reflects whether they are willing to report; this refers to the whistleblowing intention (Wijayanti & Yandra, 2020). Someone who decides to "blow the whistle" will benefit the company in material and non-material gains. A whistleblower is someone who reports fraudulent acts in an organization. Whistleblowers can be either internal or external, depending on the party complaining (Erkmen et al., 2014; Smaili & Arroyo, 2022). If a whistleblower complains about deviant behaviour in the organization, such as top management, that would be an internal whistleblower. Conversely, if a whistleblower complains about deviant behaviour toward someone outside the organization, such as the government or a law enforcement agency, that would be an external

whistleblower. Effective internal whistleblowing provides an ethical way to stop deviant behaviour in the organization (Anita et al., 2021; Srivastava & Gupta, 2022), and this action benefits the company because it helps it maintain its reputation (Near & Miceli, 2013). Furthermore, employees are the most effective stakeholders in reducing unethical behaviour in organizations.

2.2 Moral reasoning

Previous research has found that moral behaviour is one factor that impels an individual to engage in whistleblowing (Aslam et al., 2023; Near & Miceli, 2013; Utami et al., 2019). A person may decide to whistle blow because of several things: 1) individual personality traits, 2) the environment around the individual, and 3) fear of reprisal. Many ethical studies refer to the theory of moral development proposed by the Kohlberg model (Kohlberg & Hersch, 1977), which states that a person's moral development occurs in three stages: pre-conventional, conventional, and post-conventional. Moreover, moral reasoning influences an individual's ability to resolve ethical dilemmas. Liyanarachchi and Newdick (2009) have shown that the level of moral reasoning influences ethical behaviour. A person with a low level of moral reasoning will differ from a person with a high level of moral reasoning in responding to behaviour that contains an ethical dilemma.

At the lowest level (pre-conventional), moral behaviour is interpreted based on the physical or hedonic consequences of the action or in terms of the strength of the rules that govern it. Some will take action because they are afraid of existing laws or regulations. In addition, individuals at this moral level consider their interests as the main factor in acting. At this level, there are two stages: Stage 1 with punishment and violence orientation, and Stage 2 with an instrumental relativistic orientation.

At the second level (conventional), a person bases his actions on the approval of his friends and family, as well as on the norms that exist in society. This level has two stages, stage 3, where a person defines good behaviour when he can help others, and stage 4, where he confirms his behaviour according to his authority and rules.

Finally, at the highest level (post-conventional), a person bases his actions on considering the interests of others and based on universal laws. Like the previous moral levels, this level has two stages. Stage 5 emphasizes social contracts, and a legalistic orientation where right action is defined in terms of the rights and standards of a person in line with his social environment. Stage 6 however emphasizes universal principles, where the right actions must comply with a comprehensive, universal, and consistent logic.

Whistleblowing raises ethical dilemmas. Near & Miceli (2013) stated that whistleblowing is a unique phenomenon because employees choose between prioritizing loyalty or fulfilling their moral and social obligations with personal consequences. In this regard, one's moral reasoning can influence whistleblowing decisions. Different levels of moral reasoning can lead to different decisions when facing ethical dilemmas. The behaviour of a person with a high level of moral reasoning (stages 5 and 6) is based on universal laws. Therefore, individuals with a high level of moral reasoning tend to make more whistleblowing decisions by considering their social and environmental interests regardless of their personal interests and consequences. Several previous studies have illustrated that individuals with high levels of moral reasoning are more willing to engage in whistleblowing than individuals with low levels of moral reasoning (Liyanarachchi & Newdick, 2009; Supriyadi & Prasetyaningsih, 2021; Xu & Ziegenfuss, 2008). Based on the above ideas, the following hypothesis was formulated:

H1: A person with high moral reasoning is more likely to engage in whistleblowing compared with someone with low moral reasoning.

2.3 Reward

Incentive theory is one of the main motivational theories, and it states that behaviour is motivated by the desire to receive reinforcement or incentives (Supriyadi & Prasetyaningsih, 2021). People can make different decisions in the same situation based on different rewards (Hilton & Arkorful, 2021). This is also in line with the reinforcement theory, in which a reward can motivate a person to engage in certain behaviours. If an organization provides a reward when an individual reports fraudulent behaviour that occurs within the organization, then whistleblowing behaviour is likely to increase (Tuan

Mansor et al., 2022). Organizations or companies can provide different types of rewards. Rewards can be monetary or non-monetary.

Suppose an organization gives individuals rewards or incentives when they report fraudulent behaviour to their organization. In such an organization, individuals will be more encouraged to engage in whistleblowing. This is because people will consider the costs and benefits of certain behaviours. A reward is a benefit that encourages a person to engage in a particular behaviour (Lee & Turner, 2017). Suppose an individual feels that the reward is greater than the personal consequences obtained. In that case, it motivates individuals to report acts of fraud within the organization. Several previous studies have shown that individuals given monetary and non-monetary awards tend to be more willing to whistle blow than those who do not receive awards (Perdana et al., 2020; Supriyadi & Prasetyaningsih, 2021; Xu & Ziegenfuss, 2008). Based on the above ideas, the hypothesis of this study is as follows:

H2: A person who receives a reward for reporting fraud is more likely to engage in whistleblowing compared with someone who does not receive any award.

Next, the research model is as follows.

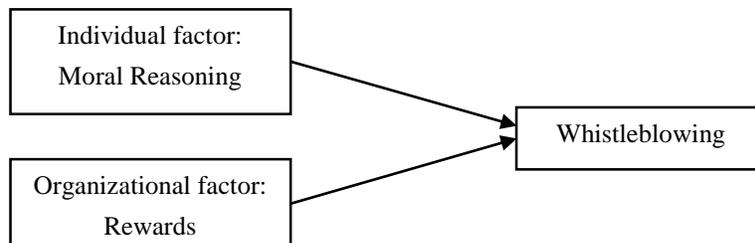


Figure 1: The Research Model
Source: Authors' own research.

3. Research Model

3.1 Participants (population and sample)

This study was conducted in an experimental laboratory using a 3 x 2 between-subjects design. There were two independent variables: moral reasoning and rewards. There were six cells and each subject was asked to

provide an assessment of fraud cases that occur within the organization. The researchers conducted a random placement of the research subjects.

Table 1: The Experiment Design of 3 x 2 between Subjects

Moral Reasoning Level	Rewards		
	Monetary	Non-monetary	No Rewards
High	Group 1	Group 2	Group 3
Low	Group 4	Group 5	Group 6

Source: Authors' own research.

The subjects of this study were economics education students at the Faculty of Economics of a university in Indonesia. The research sampling technique used was purposive sampling with a judgment sampling type. The criteria for the research sample were: 1) economic education student, and 2) pass in an auditing course. Fifty-six participants were included in the study. Each subject was given a case and information regarding fraudulent behaviour committed by colleagues in a company.

3.2 Research variables

The dependent variable in this study was whistleblowing. The researchers requested that the participants provide an assessment related to the decision to report fraudulent behaviour committed by colleagues in a company on a 7-point Likert scale. Two independent variables were used in this study: moral reasoning and reward. The moral reasoning variable was measured by asking participants questions to assess the strength and importance of four moral statements in responding to ethical dilemmas adapted to the business context. At the same time, the study classified rewards into three: monetary, non-monetary, and no rewards.

3.3 Assignment

This study adopted the assignment from previous research (Seifert et al., 2010). The primary data used in this research were obtained directly by conducting experiments. Participants filled out the informed consent form.

Three random groups of experimental subjects were created to meet the needs of the experiment. Several assistants were recruited for the experimental process.

The researchers gave participants scenarios illustrating fraudulent cases, such as false bills, mysterious bank accounts, and misclassifications. The participants were given three scenarios. At the end of each scenario, they were asked to state the likelihood of the individual described in the scenario to whistle-blow. The subject then decided whether to report the action using a 7-point Likert scale.

3.4 Data analysis

Analysis of variance (ANOVA) was used to test the research hypotheses. ANOVA is appropriate to analyse experimental data because it: a) examines asymmetrical relationships, b) has one metric-scale dependent variable, and c) has limited categorical independent variables. Furthermore, in testing hypothesis 2, the study applied a post-hoc analysis, a multiple means comparison using the LSD analysis method. The SPSS version 21 application was used to test the hypotheses.

4. Results and Discussion

4.1 Results

Before testing the hypotheses using ANOVA, the homogeneity assumption was tested using Levene's test, and the normality assumption was tested using the one-sample Kolmogorov Smirnov test.

Hypothesis test

The ANOVA test results showed that the Levene's test significance value was 0.351. This means that the variance of the dependent variable value at various levels of the independent variable is relatively the same; thus, the homogeneity assumption has been fulfilled. Next, we tested the normality assumption using the one-sample Kolmogorov-Smirnov test. The normality test results showed a significance value greater than 0.05, indicating that the

data were normally distributed. Owing to the fulfillment of these two assumptions, the study implemented hypothesis testing using ANOVA.

Table 2: Whistleblowing Descriptive Statistics

Reward	Moral Reasoning		
	High	Low	Total
Monetary	Group 1 (N=10) <i>Mean</i> =4.20 <i>Std</i> =0.63	Group 4 (N=9) <i>Mean</i> =3.77 <i>Std</i> =0.44	N=19 <i>Mean</i> =4.00 <i>Std</i> =0.57
Non-monetary	Group 2 (N=6) <i>Mean</i> =4.67 <i>Std</i> =0.51	Group 5 (N=13) <i>Mean</i> =4.53 <i>Std</i> =0.51	N=19 <i>Mean</i> =4.58 <i>Std</i> =0.51
No rewards	Group 3 (N=12) <i>Mean</i> =4.42 <i>Std</i> =0.51	Group 6 (N=12) <i>Mean</i> =4.00 <i>Std</i> =0.89	N=18 <i>Mean</i> =4.28 <i>Std</i> =0.67
Total	N=28 <i>Mean</i> =4.40 <i>Std</i> =0.57	N=28 <i>Mean</i> =4.18 <i>Std</i> =0.67	N=56 <i>Mean</i>=4.28 <i>Std</i>=0.62

Source: Authors' own research.

This study examined the effects of rewards and moral reasoning on whistleblowing decisions. The results in Table 3 using 3 x 2 ANOVA show that moral reasoning affects whistleblowing decisions with a significance value of <0.05. The results also show the differences between the decisions of whistleblowers with high and low moral reasoning. Furthermore, the 3 x 2 ANOVA test results show that the reward affects whistleblowing decisions with a significance value of <0.01. It shows differences in the decisions of a whistleblower who receives and one who does not receive a reward for reporting fraudulent behaviour that occurs in an organization. Thus, hypotheses 1 and 2 are supported.

In addition, this study examined the interaction effect of rewards and moral reasoning on whistleblowing decisions. This study examined whether a whistleblower who receives either monetary or non-monetary rewards and has high moral reasoning would make better whistleblowing decisions than a

whistleblower who does not receive either monetary or non-monetary rewards and has low moral reasoning. As shown in Table 3, using the 3 x 2 ANOVA, the interaction test showed insignificant results.

Table 3: 3 x 2 ANOVA Test Results

Sources	<i>Df</i>	<i>Mean Square</i>	F	<i>Sig.</i>
Correction Model	5	0,958	2,881	0,023
Intercept	1	929,952	2794,945	0,000
Rewards	2	1,680	5,049	0,010***
Moral Reasoning	1	1,327	3,989	0,051**
Rewards * Moral Reasoning	2	0,119	0,357	0,702
Error	50	0,333		
Total	56			
Total of Correction	55			

a. *R Squared* = 0,224 (*Adjusted R Squared* = 0,146)s

Remarks: *** = significance level of 1%; ** = significance level of 5%

Source: Authors' own research.

Table 4: Group Comparison

Comparison	Mean diff. (I-J)	SE	<i>Sig.</i>
Monetary – Non-monetary	-0.5789	0.18715	0.003***
Monetary – Without rewards	-0.2778	0.18973	0.149
Non-monetary – Without rewards	0.3012	0.18973	0.119

Note: *** = significance level of 1%

Source: Authors' own research.

This study conducted a post-hoc analysis to determine the differences in whistleblowing decisions between the treatment groups. The results in Table 4 indicate that the mean difference between the groups receiving monetary and non-monetary rewards is significant at a significance level of 0.01. This means that the whistleblowing decision of someone who receives a non-monetary reward is higher than that of someone who receives a monetary reward. Furthermore, the mean difference between groups with and without monetary rewards was insignificant. This means that there is no difference in the whistleblowing decision between someone who receives a monetary reward and someone who does not receive a reward. Similarly, the mean

difference between the groups receiving non-monetary rewards and those without rewards was insignificant. This means that there is no difference in the whistleblowing decision between someone who receives a non-monetary reward and someone who does not receive a reward.

4.2 Discussion

This study explored the role of moral reasoning and reward systems in whistleblowing decisions. The results show that moral reasoning plays an essential role in whistleblowing decisions. The results of this study are consistent with those of several previous studies (Liyanarachchi & Newdick, 2009; Supriyadi & Prasetyaningsih, 2021; Xu & Ziegenfuss, 2008). A person with a high level of moral reasoning has better analytical skills when facing an ethical dilemma and has a higher desire to report fraud that occurs in the company than someone with a lower level of moral reasoning. This is because the moral disposition of someone with high moral reasoning does not allow immoral behaviour to take place in the company. The results of this study are also consistent with the moral reasoning theory of Rest and Narvaez (2008), which states that moral behaviour refers to and uses moral guidelines to regulate relationships between humans in realizing responsibilities, rights, and benefits (Supriyadi & Prasetyaningsih, 2021).

The test of the rewarding impact (no rewards, monetary rewards, and non-monetary rewards) on whistleblowing decisions is partially supported. This study's results align with previous studies' findings (Lee et al., 2020; Perdana et al., 2020; Xu & Ziegenfuss, 2008). The results of this study are partly supported by the fact that participants have different whistleblowing decisions when facing monetary and non-monetary rewards. This finding is in line with reinforcement theory. Individuals require rewards (incentives) at work.

Many agendas have been developed to prevent fraud in a company. One of them is the responsibility of company leadership. Practitioners and academics have asked corporate leaders to take steps to reduce the likelihood that managers will become victims of or be involved in such fraud (Gandossy & Kanter, 2002). It is not entirely clear how and why corporate leaders can now be motivated to reduce or eliminate errors or fraud within their

organizations, as they often engage directly or indirectly in such behaviours and derive financial benefits from them (Xu & Ziegenfuss, 2008). Therefore, a whistleblowing system is one way to prevent and reduce fraudulent behaviour within a company. Companies should develop a whistleblowing system to encourage whistleblowing decisions without paying attention to the moral reasoning of each individual.

Monetary rewards or incentives are more effective in encouraging whistleblowing decisions when a person's moral reasoning is low (Xu & Ziegenfuss, 2008). Furthermore, rewards in any form will have no effect when the average level of a person's moral reasoning is high. Therefore, companies can strengthen the whistleblowing system, which is an external factor, by providing non-monetary rewards or incentives, regardless of moral reasoning; one form of the reporter's work. However, a critical issue in today's business world and aspects of financial reporting in particular is that one fears whistleblowing fraud because few reporting stories have happy endings (Lewis, 2022; Shonhadji & Maulidi, 2021).

5. Conclusion

This study investigated the effects of moral reasoning and rewards on whistleblowing decisions. Moral reasoning influences whistleblowing decisions. A person with a high level of moral reasoning is more willing to report fraud that occurs in his company than someone with a low level of moral reasoning. Additionally, rewards affect investment decisions. Different types of reward result in different whistleblowing decisions. A person with a non-monetary reward will be more willing to report fraud in their company than someone who receives a monetary reward.

This study had several limitations. In this experimental approach, the participants were asked to provide responses based on the whistleblowing decision scenario. Although the strength of this approach is that it allows researchers to manipulate variables, it is only able to include some relevant information in the real world. Future research can conduct field experiments. and add framing variables to measure investment decisions.

Acknowledgements

The study was supported by the Faculty of Economics and Business, Universitas Negeri Semarang, Indonesia.

References

- Anita, R., Abdillah, M. R., & Zakaria, N. B. (2021). Authentic leader and internal whistleblowers: testing a dual mediation mechanism. *International Journal of Ethics and Systems*, 37(1), 35–52. <https://doi.org/10.1108/IJOES-03-2020-0036>
- Aslam, M. K., Akhtar, M. S., Akhtar, M. W., Asrar-ul-Haq, M., Iqbal, J., & Usman, M. (2023). Reporting the wrong to the right: the mediated moderation model of whistleblowing education and the whistleblowing intentions. *Kybernetes*, 52(3), 981–996. <https://doi.org/10.1108/K-02-2021-0123>
- Association of Certified Fraud Examiners (ACFE) 2018. (2018). Global Study on Occupational Fraud and Abuse. In *Association of Certified Fraud Examiners* (Vol. 10).
- Ceva, E., & Bocchiola, M. (2019). Personal trust, public accountability, and the justification of whistleblowing. *Journal of Political Philosophy*, 27(2), 187–206. <https://doi.org/10.1111/jopp.12170>
- Chiu, R. K. (2003). Ethical Judgment and Whistleblowing Intention: Examining the Moderating Role of Locus of Control. *Journal of Business Ethics*, 43(1–2), 65–74. <https://doi.org/10.1023/A:1022911215204>
- Dadaboyev, S. M. U., & Baek, Y. (2022). Organizational misbehaviors: construct review and hierarchical reflective model. *Management Research*, 20(4), 310–333. <https://doi.org/10.1108/MRJIAM-01-2022-1266>
- Erkmen, T., Çalişkan, A. Ö., & Esen, E. (2014). An empirical research about whistleblowing behavior in accounting context. *Journal of Accounting and Organizational Change*, 10(2), 229–243. <https://doi.org/10.1108/JAOC-03-2012-0028>
- Fieger, P., & Rice, B. S. (2018). Whistle-blowing in the Australian public service: the role of employee ethnicity and occupational affiliation. *Personnel Review*, 47(3), 613–629. <https://doi.org/10.1108/PR-07-2017-0203>
- Gandossy, B., & Kanter, R. M. (2002). “See No Evil, Hear No Evil, Speak No Evil” - Leaders Must Respond to Employee Concerns About Wrongdoing. *Business and Society Review*, 107(4), 415–422. <https://doi.org/10.1111/1467-8594.00144>
- Gao, L., & Brink, A. G. (2017). Whistleblowing studies in accounting research: A review of experimental studies on the determinants of whistleblowing. *Journal of Accounting Literature*, 38(April), 1–13. <https://doi.org/10.1016/j.acclit.2017.05.001>
- Hilton, S. K., & Arkorful, H. (2021). Remediation of the challenges of reporting corporate scandals in governance. *International Journal of Ethics and Systems*, 37(3), 356–369. <https://doi.org/10.1108/IJOES-03-2020-0031>
- 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 and Theory*, 28(2), 273–288. <https://doi.org/10.2308/aud.2009.28.2.273>
- Kaplan, S. E., & Schultz, J. J. (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>
- Keenan, J. P. (2007). Comparing Chinese and American managers on whistleblowing. *Employee Responsibilities and Rights Journal*, 19(2), 85–94. <https://doi.org/10.1007/s10672-007-9036-0>
- Kohlberg, L., & Hersch, R. H. (1977). Moral Development : A Review of the Theory. *Theory into Practice*, 16(2), 53–59. <https://www.jstor.org/stable/1475172>
- Latan, H., Chiappetta Jabbour, C. J., & Lopes de Sousa Jabbour, A. B. (2019a). Ethical Awareness, Ethical Judgment and Whistleblowing: A Moderated Mediation Analysis. *Journal of Business Ethics*, 155(1), 289–304. <https://doi.org/10.1007/s10551-017-3534-2>
- Latan, H., Chiappetta Jabbour, C. J., & Lopes de Sousa Jabbour, A. B. (2019b). ‘Whistleblowing Triangle’: Framework and Empirical Evidence. *Journal of Business Ethics*, 160(1), 189–204. <https://doi.org/10.1007/s10551-018-3862-x>
- Latan, H., Ringle, C. M., & Jabbour, C. J. C. (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>
- Lee, G., Pittroff, E., & Turner, M. J. (2020). Is a Uniform Approach to Whistle-Blowing Regulation Effective? Evidence from the United States and Germany. *Journal of Business Ethics*, 163(3), 553–576. <https://doi.org/10.1007/s10551-018-4023-y>
- 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>
- Lewis, D. (2022). Retaliation for whistleblowing: some case studies on the experience of re-employment/redeployment. *International Journal of Law and Management*, 64(3), 292–307. <https://doi.org/10.1108/IJLMA-10-2021-0244>
- 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>
- 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>
- Mkheimer, I. M., Selem, K. M., Shehata, A. E., Hussain, K., & Perez Perez, M. (2022). Can hotel employees arise internal whistleblowing intentions? Leader ethics, workplace virtues and moral courage. *European Journal of Management and Business Economics*. <https://doi.org/10.1108/EJMBE-10-2021-0275>
- Namazi, M., Ebrahimi, F., & Sarikhani, M. (2023). Effects of anticipatory socialization, professional commitment, and moral intensity on whistleblowing intentions by

- accounting students: a moderated mediation analysis. *Journal of Applied Research in Higher Education*. <https://doi.org/10.1108/JARHE-06-2022-0177>
- Near, J. P., & Miceli, M. P. (2013). Organizational dissidence: The case of whistleblowing. *Citation Classics from The Journal of Business Ethics: Celebrating the First Thirty Years of Publication*, 4, 153–172. https://doi.org/10.1007/978-94-007-4126-3_8
- Nuswantara, D. A. (2023). Reframing whistleblowing intention: an analysis of individual and situational factors. *Journal of Financial Crime*, 30(1), 266–284. <https://doi.org/10.1108/JFC-11-2021-0255>
- Nyreröd, T., Andreadakis, S., & Spagnolo, G. (2022). Money laundering and sanctions enforcement: large rewards, leniency and witness protection for whistleblowers. *Journal of Money Laundering Control*. <https://doi.org/10.1108/JMLC-05-2022-0068>
- Otchere, O. A. S., Owusu, G. M. Y., & Bekoe, R. A. (2022). Determinants of whistleblowing intentions of accountants: a middle range theoretical perspective. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-07-2022-0168>
- Perdana, H. D., Mohamed, N., Joseph, C., & Utami, I. (2020). Leadership, reward and whistleblowing: experimental study of governmental internal auditor. *International Journal of Engineering Research and Technology*, 13(12), 4591–4596.
- Previtali, P., & Cerchiello, P. (2022). Organizational Determinants of Whistleblowing. A Study of Italian Municipalities. *Public Organization Review*, 22(4), 903–918. <https://doi.org/10.1007/s11115-021-00554-0>
- Rest, J. R., & Narvaez, D. (2008). *Moral Development in The Professions Psychology and Applied Ethics*. Lawrence Erlbaum Associates, Inc.
- Sarikhani, M., & Ebrahimi, F. (2022). Whistleblowing by accountants: an integration of the fraud pentagon and the extended theory of planned behavior. *Meditari Accountancy Research*, 30(6), 1740–1763. <https://doi.org/10.1108/MEDAR-10-2020-1047>
- 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>
- Shonhadji, N., & Maulidi, A. (2021). The roles of whistleblowing system and fraud awareness as financial statement fraud deterrent. *International Journal of Ethics and Systems*, 37(3), 370–389. <https://doi.org/10.1108/IJOES-09-2020-0140>
- Skivenes, M., & Trygstad, S. C. (2010). When whistle-blowing works: The norwegian case. *Human Relations*, 63(7), 1071–1097. <https://doi.org/10.1177/0018726709353954>
- Smaili, N. (2023). Building an ethical culture by improving conditions for whistleblowing. *Journal of Business Strategy*, 44(1), 37–43. <https://doi.org/10.1108/JBS-07-2021-0123>
- Smaili, N., & Arroyo, P. (2022). Triggering changes in corporate governance: before and after external whistleblowing. *Journal of Financial Crime*, 29(3), 1027–1041. <https://doi.org/10.1108/JFC-06-2021-0134>

- Somers, M., & Casal, J. C. (2011). Type of wrongdoing and whistle-blowing: Further evidence that type of wrongdoing affects the whistle-blowing process. *Public Personnel Management*, 40(2), 151–163. <https://doi.org/10.1177/009102601104000205>
- 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>
- Srivastava, S., & Gupta, P. (2022). To speak or not to speak: motivators for internal whistleblowing in hotel industry. *International Journal of Contemporary Hospitality Management*, 34(10), 3814–3833. <https://doi.org/10.1108/IJCHM-11-2021-1366>
- Stevenson, M. (2022). Hidden in plain sight: the bystander effect and the mobilisation of modern slavery whistleblowing. *Supply Chain Management*, 27(1), 128–139. <https://doi.org/10.1108/SCM-08-2020-0373>
- Supriyadi, S., & Prasetyaningsih, N. U. (2021). The Role of Moral Reasoning on the Effects of Incentive Schemes and Working Relationships on Whistleblowing: An Audit Experimental Study. *Gadjah Mada International Journal of Business*, 23(3), 215–236. [10.22146/gamaijb.64394](https://doi.org/10.22146/gamaijb.64394)
- 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>
- Tuan Mansor, T. M., Mohamad Ariff, A., Hashim, H. A., & Ngah, A. H. (2022). External whistleblowing intentions of auditors: a perspective based on stimulus–organism–response theory. *Corporate Governance (Bingley)*, 22(4), 871–897. <https://doi.org/10.1108/CG-03-2021-0116>
- Utami, I., Wijono, S., Noviyanti, S., & Mohamed, N. (2019). Fraud diamond, Machiavellianism and fraud intention. *International Journal of Ethics and Systems*, 35(4), 531–544. <https://doi.org/10.1108/IJOES-02-2019-0042>
- Weber, J. (1991). Adapting Kohlberg to Enhance the Assessment of Manager’s Moral Reasoning. *Business Ethics Quarterly*, 1(3), 293–318. <https://doi.org/10.5840/10.2307/3857615>
- Welton, R. E., & Lagrone, R. M. (1994). Promoting the moral development of accounting graduate students: An instructional design and assessment. *Accounting Education*, 3(1), 35–50. <https://doi.org/10.1080/09639289400000004>
- Wijayanti, D. M., & Yandra, F. P. (2020). The Role of Incentives, Emotional Connection, and Organizational Justice in Establishing an Effective Whistleblowing System: An Experimental Study. *Jurnal Dinamika Akuntansi Dan Bisnis*, 7(1), 51–68. <https://doi.org/10.24815/jdab.v7i1.14178>
- Xu, Y., & Ziegenfuss, D. E. (2008). Reward systems, moral reasoning, and internal auditors’ reporting wrongdoing. *Journal of Business and Psychology*, 22(4), 323–331. <https://doi.org/10.1007/s10869-008-9072-2>