JRAK
Jurnal Riset Akuntansi Kontemporer

THE PSYCHOLOGY OF SPEAKING OUT: FEAR, TRUST, AND MORAL REASONING IN WHISTLEBLOWING

https://journal.unpas.ac.id/index.php/jrak/index

Muhammad Wisnu Girindratama ✉[1], Fidelis Adityawan[2], Aykut Akbulut[3]
[1,2]Department of Accounting, Faculty of Economic and Business, University of Surabaya, Indonesia
[3]Department of Management Information Systems, Faculty of Management, Selcuk University, Turkey
Corresponding Author: wisnugirindratama@staff.ubaya.ac.id ✉[1]
Jl. Raya Kalirungkut, Kec. Rungkut, Surabaya, East Java, Indonesia.

Article Info

History of Article
Received: 19/1/2026
Revised: 27/8/2026
Accepted: 31/8/2026
Available Online: 27/10/2026

Jurnal Riset Akuntansi Kontemporer
Volume 18, No. 2, October 2026,
Page 290-305
ISSN 2088-5091 (Print)
ISSN 2597-6826 (Online)

https://doi.org/10.23969/jrak.v18i2.40955

Keywords: culture; individual; organisation; psychology; whistleblowing

Abstract

Whistleblowing is often treated as an administrative mechanism, with insufficient attention to the ethical, psychological, and organisational factors shaping individuals' decisions to speak out. This study aims at examining how individual and organisational factors interact in shaping whistleblowing decisions. Using in-depth interviews with public servants in local governments, the data were analysed thematically. Findings revealed complex interactions between individual and organisational factors that triggered moral rationalisation in whistleblowing decisions. Individuals navigate fear, trust, moral reasoning, organisational loyalty, and perceived consequences when deciding whether to disclose wrong ng. These findings suggest whistleblowing should be understood not merely as an institutional reporting mechanism but as an ethically and psychologically embedded process shaped by organisational and sociocultural contexts. The study contributes to whistleblowing literature by integrating individual and organisational dimensions into a moral-rationalisation perspective and offers practical insights for designing systems that better support individuals who report wrong.

INTRODUCTION

The study of whistleblowing, an act of exposing unethical or illegal activities within organisations, has long captured the attention of scholars from various disciplines (Culiberg & Mihelič, 2017; Kang, 2022; Lee & Xiao, 2018). Despite the burgeoning research, a critical gap remains in the urgency and depth with which whistleblowing is theorised, particularly concerning its moral and socio-political dimensions (Quayle, 2021). Many prior studies have predominantly focused on whistleblowing from a regulatory, legal, or organisational behaviour standpoint, largely treating it as an isolated mechanism for improving transparency and accountability (e.g. Bushnell, 2020; Jalan, 2020; Okafor *et al.*, 2020). However, the fundamental motivations, ethical conflicts, and power dynamics that drive whistle-blowers have been oversimplified. The failure to incorporate a robust theoretical framework that contemplates the complexity of human agency, the intricate moral dilemmas whistle-blowers face, and the structural asymmetries in which they operate leaves much to be desired. In this respect, the urgency to re-theorise whistleblowing arises from its increasing relevance in contemporary society and the need to transcend reductionist views that fail to grasp its profound ethical and existential dimensions. Although constructs such as fear of retaliation, trust, confidentiality, and ethical leadership are individually well documented in the whistleblowing literature, this study's contribution does not lie in identifying new constructs but in theorising the mechanism through which these constructs interact; that is, in showing how psychological appraisal, organisational structure, and moral reasoning operate jointly, and sequentially, to produce the decision to blow the whistle.

Moreover, the existing literature suggests an over-reliance on instrumentalist perspectives that treat whistleblowing as a problem-solving tool rather than an inherently risky and morally charged act. For instance, some scholars have tended to categorise whistle-blowers in binary terms, such as heroes or betrayers (Mehrotra et al., 2019; Olesen, 2022; Puni & Anlesinya, 2017), thus glossing over the complex interaction between individual agency and systemic coercion (See, Onyango, 2021). This failure is symptomatic of a broader theoretical inadequacy, one that neglects the post-structuralist insights on power and subjectivity. As a consequence, it reduces whistleblowing to a transactional behaviour within pre-existing organisational frameworks. Moreover, some scholars have insufficiently explored the socio-cultural dimensions of whistleblowing, particularly in terms of how different cultural understandings of loyalty, responsibility, and morality shape the act itself (Stubben & Welch, 2020; Vandekerckhove & Phillips, 2019). For instance, in high power-distance cultures, whistleblowing might be seen as a betrayal of communal trust or an affront to authority, whereas in low power-distance cultures, it might be valorised as an act of individual moral conscience. This raises important questions about the universality of whistleblowing frameworks and whether existing models, predominantly rooted in Western liberal democratic ideals, are truly applicable across different socio-cultural contexts.

To address this theoretical fragmentation, the present study anchors its analysis in a structuration-based moral rationalisation framework, which synthesises Giddens' (1984) structuration theory with the psychological literature on rationalised ethical decision-making (Roulet & Pichler, 2020; Small & Lew, 2021). Structuration theory conceptualises social action as the product of a recursive duality of agency and structure: individuals act within structures (organisational hierarchies, cultural norms of loyalty and power distance) that both constrain and are reproduced or transformed by their actions. Mapped onto whistleblowing, this framework positions the whistle-blower not as an isolated rational actor nor as a passive product of organisational coercion, but as an agent whose moral reasoning is continuously shaped by, and in turn acts back upon, the structural conditions of the organisation. Within this framework, the study treats psychological factors (fear of retaliation, trust, perceived futility) as the proximate cognitive-affective inputs to rationalisation; organisational factors (culture, power distance, leadership style) as the structural conditions that set the perceived cost-benefit terrain of disclosure; and ethical/moral factors (moral identity, conceptions of loyalty and justice) as the normative resources individuals draw upon to resolve the resulting cognitive dissonance. This tripartite integration is what the subsequent sections of the paper operationalise and test.

The discourse surrounding whistleblowing remains superficial, lacking the theoretical rigor necessary to account for the moral courage and ethical complexities inherent in such acts. Therefore,

the current study seeks to address these gaps by exploring how individual and organisational factors interact, through the structuration-based moral rationalisation framework outlined above, to shape people's decisions to blow the whistle. By doing so, it would challenge the overly simplistic models of whistleblowing that fail to account for the complexity of human decision-making and the complicated interaction between agency and structure.

Whistleblowers embody a paradoxical blend of courage and vulnerability. They stand at the intersection of ethical conviction and institutional resistance. In exposing corporate malfeasance, governmental misconduct, or systemic corruption (Maulidi & Muftah Ali, 2025), they navigate a moral landscape fraught with personal and professional peril (Roulet & Pichler, 2020). What renders whistleblowers heroic is related to their willingness to uphold principles of justice in environments where such principles are routinely compromised. Their actions surpass individual self-interest, offering society an invaluable check on power structures that would otherwise operate unchecked, fostering environments of impunity (Mehrotra et al., 2019; Puni & Anlesinya, 2017). Moreover, whistleblowers are agents of disruption, forcing organisations and societies alike to confront uncomfortable truths (Thomas, 2020). It can be argued that their actions ripple far beyond individual cases, raising questions about the very nature of governance, accountability, and transparency. In this sense, they become catalysts for broader social and institutional reform, shifting the paradigm from passive acceptance of wrongdoing to active resistance. In the pantheon of modern ethics, whistleblowers stand as unsung heroes whose sacrifices compel society to re-examine the moral dimensions of its power structures (Prysmakova & Evans, 2020; Thomas, 2020).

Within the structuration framework, the psychological dimension of whistleblowing constitutes the agentic pole of the agency–structure duality. Whistleblowers steer a labyrinthine terrain where personal integrity clashes with institutional loyalty, underscoring a profound struggle against the self. This battle transcends the mere exposure of wrongdoing; it delves into the psyche's depths, where ethical imperatives collide with existential dilemmas. At its core lies the poignant realisation that to blow the whistle is not just an act of courage, but a testament to the precarious balance between individual conscience and collective accountability (Van Portfliet & Kenny, 2021). The ego, a formidable adversary in this moral odyssey, compels introspection amidst the clamour for justice. In this sense, whistle-blowers grapple with the profound implications of their disclosures on personal identity and professional standing (Kenny et al., 2020; Olesen, 2021). This internal, psychological struggle, however, does not occur independently of organisational structure; it is precisely the structural conditions of secrecy and self-preservation, examined next, that determine how this struggle is resolved (Lisa et al., 2025; Rozali & Fitriani, 2024). Moreover, the whistle-blower's journey is a microcosm of societal tensions between transparency and secrecy, where the ethical imperative to expose malfeasance clashes with institutional norms of silence and self-preservation (Olesen, 2022). This friction embodies the internal battle between personal conviction and the desire for self-preservation, and reflects broader societal conflicts around power dynamics and the control of information. Additionally, the act of whistle-blowing can be viewed as a rupture in the social contract, wherein individuals, bound by a tacit agreement to uphold institutional secrecy, elect to prioritise the collective good over personal and organisational loyalty.

Whistle-blowers' actions, when viewed through the lens of rationalised decision-making (Small & Lew, 2021), expose a deeply interdependent relationship of ethical, psychological, and organisational factors. Consistent with the framework's proposition that agency operates within structural constraints, their actions are often rooted in a careful assessment of both personal values and external consequences, as they balance moral imperatives with potential risks. One of the central rationalisations for whistleblowing stems from a conflict between personal integrity and organisational wrongdoing (Roulet & Pichler, 2020). Once individuals witness unethical practices within their organisations, the cognitive dissonance between their personal values and the corrupt organisational behaviour forces a critical moral calculation. This decision is not made in a vacuum; it emerges from a process of rational weighing, where the potential harm caused by staying silent is considered alongside the personal and professional risks of coming forward (Arroyo et al., 2025). In this way, whistle-blowers' actions, though often portrayed as spontaneous or emotional, are fundamentally rational responses to an untenable

ethical dilemma, where the individual chooses to act in accordance with a broader commitment to justice or societal good, despite the risks.

The psychological process of rationalising whistleblowing also involves navigating a complex landscape of fear, trust, and futility (Heese & Pérez-Cavazos, 2021). Fear of retaliation, which might initially deter individuals from reporting, must be rationally reconciled with the perceived urgency of the wrongdoing. This fear is multi-dimensional, encompassing both overt threats, such as job loss or demotion, and subtler, long-term consequences like professional ostracism or career stagnation (Kang, 2022; Oelrich & Erlebach, 2021). However, for many whistleblowers, the perceived gravity of the ethical violation can override these fears. This rationalisation occurs when individuals conclude that the potential long-term harm of allowing unethical behaviour to continue outweighs the immediate personal risks. Similarly, Nuswantara (2023) stated that trust in the whistleblowing process, or the lack thereof, played a significant role in this rational calculation.

Moreover, whistleblowers often rationalise their actions by shifting their perspective from individual gain or loss to collective responsibility. This broader, almost altruistic reasoning is framed by a belief in the importance of protecting the public good or ensuring organisational integrity (Stein, 2019; Thomas, 2020). For instance, in industries like healthcare, finance, or environmental management, where unethical practices can lead to significant harm to society, whistleblowers often view their actions as fulfilling a duty beyond their immediate professional obligations. They rationalise that their disclosure, though potentially damaging to their own career or personal life, serves a greater purpose by preventing harm or holding powerful actors accountable. This shift in focus from self-preservation to a collective ethical responsibility demonstrates a form of advanced moral reasoning, where whistleblowers calculate that the social or organisational benefits of exposing misconduct outweigh the personal costs. This rationalisation is powerful in contexts where the stakes, whether related to public health, safety, or financial integrity, are perceived to be high.

Rationalised action by whistle-blowers is also shaped by the anticipation of systemic reform and institutional change (Vandekerckhove & Phillips, 2019). Many whistleblowers act based on the belief that their disclosure can catalyse improvements in organisational governance or prevent future ethical lapses (Stubben & Welch, 2020). This is a particularly advanced form of rationalisation, as it involves a forward-looking calculation that the organisation, or society, will respond constructively to the exposure of wrongdoing. According to Hennequin (2020), whistle-blowers rationalise their actions by envisioning the positive outcomes that their disclosures could bring, such as policy reforms, increased transparency, or even the removal of corrupt leaders. This sense of agency, the belief that individual actions can contribute to systemic change, motivates many whistle-blowers to come forward despite the risks (Andrade, 2015). Their rationalised decision-making thus incorporates a broader understanding of organisational and societal dynamics, where the exposure of unethical behaviour is seen as a necessary step toward greater institutional accountability and long-term integrity.

Additionally, whistleblowers' rationalised actions are deeply influenced by their understanding of organisational culture and the power structures within which they operate (May-Amy et al., 2020; Nurhidayat & Kusumasari, 2019). In environments characterised by fear-based management, whistleblowers may rationally conclude that internal reporting is futile. This is because the organisation's leadership is likely to protect itself rather than address the misconduct (Heese & Pérez-Cavazos, 2021). In contrast, in organisations that promote ethical transparency and encourage open dialogue, potential whistleblowers might rationalise that their actions will be met with support rather than punishment. The rational actor here is acutely aware of the power dynamics at play, understanding that in hierarchical organisations, particularly those with rigid power structures, the risks of whistleblowing increase substantially (Culiberg & Mihelič, 2017). This leads to a more nuanced form of rationalisation, where whistle-blowers must weigh the ethical imperatives of their actions and strategically navigate the internal politics of their organisations. In many cases, they conclude that external whistleblowing, bypassing internal channels entirely, is the most rational way to ensure both personal safety and the exposure of wrongdoing (Uys, 2008). Thus, the decision to blow the whistle in hostile organisational environments is not simply an ethical choice but a calculated, strategic action

designed to maximise both ethical outcomes and self-preservation within an inherently adversarial context.

Whistleblowing is not merely an employee's psychological decision. In accounting contexts, it determines whether information about organisational wrongdoing reaches the mechanisms responsible for fraud detection, internal control, auditing, and governance. Therefore, understanding why individuals speak out or remain silent is directly relevant to accounting accountability. This study makes a threefold theoretical contribution by integrating psychological factors, such as fear, trust, and futility, organisational factors, including culture, power distance, and leadership, and ethical factors, such as moral identity and collective responsibility, within a unified structuration-based moral rationalisation framework rather than examining them as isolated predictors.

Table 1 develops an analytical framework to explain how individuals' decisions to speak out about organisational wrongdoing are shaped by the interaction between psychological appraisal, organisational structures, normative expectations, and moral reasoning. Rather than treating these dimensions as independent antecedents of whistleblowing, the framework conceptualises speaking out as an interpretive process through which individuals evaluate personal risks, organisational conditions, and competing moral expectations. This approach is consistent with the study's structuration-based perspective, in which individual agency is exercised within, and potentially reproduces, organisational structures and normative arrangements.

Table 1. Analytical Frameworks of Whistleblowing Decision-making

Empirical theme	Illustrative empirical dimensions	Theoretical construct	Analytical interpretation	Theoretical extension
Psychological appraisal	Fear of retaliation, career consequences, perceived futility, uncertainty	Psychological factors	Individuals assess the personal and emotional consequences of speaking out.	Shows that psychological appraisal is shaped by perceived organisational conditions rather than operating independently
Organisational structures	Hierarchy, leadership behaviour, reporting mechanisms, institutional protection	Organisational structure	Organisational arrangements shape the perceived feasibility and consequences of voice.	Extends individual-level explanations by embedding psychological appraisal within organisational structures
Competing normative expectations	Formal integrity expectations versus loyalty, conformity, and group protection	Normative environment	Individuals encounter conflicting expectations concerning what constitutes appropriate behaviour.	Identifies the coexistence of formal and informal normative systems
Normative misalignment	Reporting is perceived as betrayal; pressure to remain silent; inconsistency between formal standards and enacted practices.	Normative misalignment	Individuals must negotiate conflicting formal accountability and informal loyalty expectations.	Provides an integrative mechanism linking organisational structures to moral interpretation
Moral reasoning and rationalisation	Protecting colleagues, preserving relationships, avoiding disruption, justifying silence or speaking out	Moral reasoning / moral rationalisation	Individuals interpret and justify their response to competing pressures	Explains how structural and normative conditions are translated into individual action
Speaking out or remaining silent	Willingness or reluctance to report wrongdoing	Whistleblowing behaviour	Behavioural outcome of the interaction between structure, appraisal, norms, and moral reasoning	Reframes whistleblowing as an agency–structure process rather than a single-factor decision

METHOD

This research, grounded in the insights gathered through in-depth interviews with 15 retired high-level public servants, seeks to illuminate the ways in which individuals reflect on their experiences with organisational ethics and whistleblowing. A qualitative, interpretive phenomenological design was adopted, as this approach is best suited to illuminate how individuals make sense of morally complex, lived experiences such as the decision to blow the whistle (Smith, Flowers, & Larkin, 2009). The study draws on a wealth of lived experience that offers profound reflections on both the overt and covert dynamics that shape decisions to expose wrongdoing. The decision to focus on retired high echelons is not incidental. It is premised on the recognition that temporal distance from their organisational roles allows these individuals to speak more freely, unencumbered by the immediate repercussions of their disclosures. This perspective offers a unique vantage point to examine how whistleblowing decisions are made in real-world bureaucratic environments, where power structures, cultural norms, and ethical dilemmas are deeply embedded and often difficult to disentangle. The knowledge gleaned from these interviews offers a rich empirical foundation for theorising how individual moral agency and organisational constraints coalesce in the practice of whistleblowing.

Participants were recruited through purposive, criterion-based sampling, complemented by snowball referrals (Palinkas et al., 2015). Eligibility required participants to have occupied a senior structural position at the Eselon I / II level or an equivalent high-ranking role within a public-sector organisation, to be formally retired at the time of the interview to provide sufficient temporal distance from their previous position, and to possess direct personal experience or close involvement in a decision concerning the disclosure of organisational wrongdoing. Initial participants were identified through professional networks and alumni associations of public administration institutions and were subsequently invited to recommend other retired officials who satisfied the established criteria. In total, 15 participants were recruited, representing former officials from central government ministries, regional government agencies, and state-owned enterprises, with public-sector service tenures ranging from approximately two to four decades. The diversity of their institutional backgrounds was intended to capture variations in whistleblowing experiences across different bureaucratic contexts, while the common status of retirement was expected to enhance comparability by facilitating greater candour and reflective distance in discussing their past experiences.

Each interview process was conducted with an awareness of the ethical responsibility that underpins qualitative research (Aspers & Corte, 2019), especially when discussing sensitive topics such as whistleblowing. During each session, the authors took great care to explain the purpose of the research, outlining the academic and practical motivations behind the study and the broader societal implications of understanding whistleblowing more thoroughly. This approach was essential for gaining informed consent and fostering a deeper engagement with the subject matter (Hayashi et al., 2019). In discussing data treatment, the authors emphasised that confidentiality and anonymity would be strictly maintained, recognising the sensitive nature of the topics under investigation, particularly given the potential personal and professional risks associated with whistleblowing (Hayashi et al., 2019). The participants were also informed that the results would be used solely for the purposes of this research project and academic dissemination, with no commercial or unauthorised third-party access. Additionally, the voluntary nature of participation was made explicit from the outset (Hayashi et al., 2019). Before the commencement of each interview, the authors explained that involvement in the research was entirely optional and that participants could withdraw at any time without any consequences. This approach ensured that the decision to participate was made freely, based on informed consent, and that participants had full control over the extent of their involvement.

The data were gathered through semi-structured, in-depth interviews based on an interview protocol informed by existing literature on whistleblowing and organisational ethics. The interview protocol employed open-ended questions covering participants' perceptions of ethical obligations within their former organisations, their direct or indirect experiences of organisational wrongdoing, the considerations and constraints influencing their decisions to disclose wrongdoing or remain silent, and their retrospective reflections on those decisions. Prior to the main data collection, the protocol was

piloted with two retired officials who were not included in the final sample to assess the clarity, relevance, and sequencing of the questions, resulting in minor revisions to the wording. Interviews were conducted either face-to-face or through video calls, depending on participants' preferences, and lasted approximately 60 to 120 minutes. All interviews were conducted in Bahasa Indonesia and, with participants' consent, audio-recorded and transcribed verbatim. The relevant transcripts for this study were subsequently translated into English by the research team, with back-translation checks conducted on a subsample of transcripts to ensure translation accuracy and consistency. In addition, field notes capturing non-verbal expressions and contextual observations were recorded immediately following each interview to complement and enrich the interview transcripts.

Reflexivity was incorporated throughout the research process through the use of field notes and continuous reflection during data collection, transcription, and interpretation. The researchers remained attentive to their assumptions and potential influence on the interpretation of participants' accounts. To enhance trustworthiness, interview recordings were transcribed systematically, while translation and back-translation procedures were applied to minimise potential loss of meaning between the original Indonesian interviews and the English transcripts used for analysis. The researchers also repeatedly reviewed participants' accounts and field notes during interpretation to ensure that the emerging themes remained grounded in the interview data.

RESULTS

The authors' investigation showed a complex array of factors contributing to the challenges in implementing the whistleblowing system. These factors can be broadly categorised into two overarching themes: individual and organisational factors. Among the individual factors, it is found that the *fear ofretaliation*, as illustrated in the following quotes, stands as the most potent inhibitor of whistleblowing behaviour, largely because it taps into fundamental concerns about personal safety and professional security. If an organisation's culture implicitly or explicitly tolerates retaliatory practices, employees are likely to prioritise self-preservation over exposing misconduct (Quayle, 2021).

> "Employees here often fear reprisal not just for themselves but for their families"
> "It (retaliation) doesn't always come directly; sometimes, it's subtle, like being left out of meetings"
> " I think the fear of career damage outweighs the desire to expose misconduct"

Closely linked to the above point is *the perceived futility* of whistleblowing and a psychological barrier that arises from experiences of institutional inertia. The authors' informants in the next quotes believed that many employees, having observed or participated in previous attempts to report wrongdoing, came to believe that their actions would not yield meaningful outcomes. This futility stems from personal experiences and the wider organisational context, where past efforts to address misconduct may have been ignored, delayed, or even actively suppressed. The sense that the system is either too ineffectual or too corrupt to respond to whistleblowers reinforces collective cynicism, making the act of reporting unethical behaviour a seemingly pointless endeavour.

> "I've seen others raise concerns, and nothing happened. Why would my voice make a difference?"
> "The system feels rigged. It's not just that nothing changes; it's that sometimes the whistle-blowers end up facing more problems than the wrongdoers".

Another significant barrier found was the *lack of trust* in the system that was ostensibly designed to handle whistle-blower reports. Trust is a cornerstone of effective governance, yet in many organisations, employees view internal reporting mechanisms with scepticism (Kassem, 2022). This mistrust might arise from inconsistent application of whistle-blower protections, cases where high-profile whistleblowers were punished, or a broader perception that management is more interested in protecting the organisation's reputation than addressing ethical violations. A system that lacks transparency, accountability, and fairness would inevitably discourage whistleblowing (Bushnell,

2020), as potential reporters are unlikely to believe their concerns would be treated impartially. Organisational environments that perpetuate hierarchical power structures or foster a culture of impunity further erode this trust, making it more likely that unethical behaviour would remain hidden from scrutiny. These points are based on the following quotes.

> "It is like a black hole; once you submit a complaint, you never know what happens next"
> "We're told there are protections in place, but it's hard to believe"
> "If you go against the hierarchy, the system will back them, not you, which makes reporting feel pointless"

Furthermore, the authors found *social isolation* that further amplifies the barriers to whistleblowing. It supports prior studies that whistleblowers often face social ostracism, being labelled as "disloyal" or "troublemakers" within their work environments (Puni & Anlesinya, 2017). The psychological toll of social isolation, whether real or anticipated, can be devastating, creating a powerful disincentive to speak out. The authors' informants mentioned that whistleblowers were sidelined by their peers or management; they lost social support and faced the prospect of career setbacks, further entrenching the organisational silence around unethical practices. These points are based on the following quotes.

> "When I reported misconduct, my colleagues started treating me like I was the enemy. It felt like I was losing my work family".
> "Being a whistleblower can feel like a death sentence for your career".
> "The fear of being isolated or ostracised is real".
> "It's hard to go against the group. Loyalty is valued here".

The organisational factors that impede the effectiveness of whistleblowing systems are deeply embedded within the structures, cultures, and leadership practices of institutions. One significant barrier is the *lack of whistleblowing policies*. Without clear, accessible, and well-communicated guidelines on how to report unethical behaviour, employees are left uncertain about the process, their rights, and the protections they can expect. The following quotes also suggest that the gap between ethical aspirations and practical application grows, leaving potential whistle-blowers feeling unsupported and vulnerable.

> "There was no clear process. It made me think that maybe they didn't really want anyone to speak up".
> "They talk a lot about integrity, but without a real system for reporting, it just feels like empty words. It makes you wonder if they really care".

Others added that a *fear-based management* style exacerbates the problem, creating a climate where employees feel unsafe challenging authority. The following quotes indicate that in organisations that prioritise obedience and conformity over critical thinking and ethical responsibility, the risks of whistleblowing are magnified. Leaders who employ fear as a tool for control foster a culture where silence is rewarded, and dissent is punished. This result supports prior studies that employees in such environments are more likely to stay quiet about unethical behaviour (Bushnell, 2020).

> "In this place, management makes it clear that questioning decisions is not tolerated".
> ". . . it is easier to just keep your head down and stay silent".

As a result, it was found that the presence of *ineffective whistle-blower protections*, which often existing in name only, rather than in practice. The quotes below suggest that their organisation implements whistleblower policies to comply with regulatory requirements, but these protections are frequently underfunded, poorly enforced, or lack real mechanisms for safeguarding whistle-blowers. In this context, employees rationally conclude that the risks of whistleblowing far outweigh the potential benefits, particularly when they see others punished for coming forward.

> "I have seen colleagues punished for speaking up, and that makes everyone scared".
> "Whistleblower protections are nice, but in reality, you translate it by yourself".

The *tolerance of corruption* within an organisation further entrenches these barriers. Once unethical behaviour becomes normalised, whether through passive acceptance or active endorsement, it sends a clear message that reporting such actions would be futile or even counterproductive. The following quotes show that the tolerance of corruption, especially at higher levels of the organisation, creates an environment where unethical behaviour flourishes unchecked, and those who attempt to expose it are marginalised or punished.

> "In our office, you don't rock the boat".
> "It (corruption) has been here since this country was independent, so I think it is the way we run it".
> "It is an act of betrayal against the team. It's easier to stay quiet and fit in".

Another critical organisational factor found was the *lack of confidentiality* in whistleblowing processes. A whistleblowing system that does not guarantee anonymity is fundamentally flawed, as it exposes individuals to potential harm simply for coming forward (Quayle, 2021). The following quotes illustrate that many employees refrain from reporting misconduct because they fear that their identities would be revealed, either through inadequate data protection measures or informal networks of gossip within the organisation (Taylor et al., 2024).

> "Confidentiality is key. Without it, the whole system feels pointless"
> "The first thing that came to mind was, how can I ensure I won't be exposed? That's a major concern for many of us".

Finally, the *absence of ethical leadership* is perhaps the most profound organisational factor undermining whistleblowing systems. Ethical leadership is crucial in setting the tone for organisational culture, particularly in terms of how misconduct is perceived and handled (Roy et al., 2024). The lack of ethical leadership signals to employees that their concerns will not be taken seriously, further disincentivising whistleblowing (Alpkan et al., 2020). So, if organisational leaders fail to champion integrity, the entire system of accountability breaks down, leaving individuals isolated in their ethical concerns and more likely to remain silent. These points are based on the following quotes.

> "You can't expect a culture of accountability when the leaders aren't held to the same standards".
> "I have noticed that when leaders act unethically, it's like permission to stay silent".

Across both individual and organisational themes, a consistent pattern emerged in which formal expressions of ethical commitment coexisted with informal norms that discouraged disclosure. Several informants described organisations that maintained written codes of conduct and explicitly promoted integrity, yet simultaneously upheld unwritten expectations of group loyalty that portrayed reporting wrongdoing as an act of betrayal. As one informant observed, "They talk a lot about integrity, but without a real system for reporting, it just feels like empty words." Others similarly noted that disclosure could be perceived as "an act of betrayal against the team" and that "loyalty is valued here." These accounts suggest that formal ethical mechanisms—such as codes of conduct, stated organisational values, and reporting policies—may operate alongside informal normative pressures without necessarily shaping employees' actual behavioural choices. In practice, the informal expectations of loyalty and conformity appeared to supersede formal ethical commitments, particularly when disclosure risked social disapproval or exclusion. We conceptualise this recurring configuration as normative misalignment, which is subsequently developed in the Discussion as a boundary condition that helps distinguish the phenomenon from related established constructs.

DISCUSSION

The research findings illustrate a complex challenge in implementing effective whistleblowing systems, emphasising both individual and organisational dimensions. On the individual level, fear of retaliation emerges as the dominant inhibitor to whistleblowing, underpinned by deep concerns over personal and professional safety. This psychological burden is exacerbated by the perception that

whistleblowers often face punitive measures, whether overt, like dismissal, or covert, such as exclusion from career opportunities. Such fear stems from broader organisational cultures that either implicitly tolerate or fail to adequately address retaliatory practices, creating a cost-benefit calculus in which silence becomes the safer option. The perceived futility of whistleblowing further reinforces this hesitance. Employees, discouraged by previous inaction or suppression of misconduct reports, internalise a sense of institutional inertia, rendering any efforts to expose wrongdoing seemingly ineffective. This collective cynicism not only suppresses ethical impulses but also perpetuates a cycle of complicity, where individuals prioritise self-preservation over organisational integrity.

At the organisational level, structural and cultural barriers significantly erode the effectiveness of whistleblowing frameworks. The lack of clear policies or protections, often only nominally present, fosters an environment of mistrust and confusion. Inadequate enforcement of these policies further undermines their purpose, leaving potential whistleblowers exposed and unprotected. A culture of fear-based management compounds this issue, stifling ethical dissent in favour of obedience and conformity. Moreover, the tolerance of corruption and the absence of ethical leadership reinforce the perception that whistleblowing is both dangerous and futile. When unethical behaviour is normalised, particularly at higher levels, employees internalise the belief that reporting misconduct will not lead to change but would instead result in isolation or punishment. Ethical leadership, or the lack thereof, serves as a critical pivot for these systems; without leaders who model integrity and accountability, the very foundations of a whistleblowing system crumble, as the organisational culture becomes one where silence and complicity prevail over transparency and justice.

The theoretical contributions of this study lie in its understanding of the mechanisms that deter or facilitate whistleblowing, which extends the discourse beyond traditional ethical models by integrating complex social, psychological, and organisational factors. While prior studies have typically emphasised individual ethical responsibility or organisational policy frameworks as the primary drivers of whistleblowing behaviour (Quayle, 2021; Tuan Mansor et al., 2020), our findings suggest a more intricate interplay between personal fears, perceived organisational inefficacy, and the sociocultural environment in which potential whistle-blowers operate. This layered understanding challenges the linearity often assumed in ethical decision-making models, such as Kohlberg's stages of moral development (Mathes, 2021), by demonstrating that ethical behaviour is not solely a function of moral reasoning but is deeply conditioned by contextual and psychological factors such as fear of retaliation, perceived futility, and social isolation. Some scholars, such as Gupta & Bhal (2020), have focused extensively on organisational justice and its impact on whistleblowing efficacy, but our research suggests that even in the presence of seemingly just policies, the perception of institutional inertia can severely undermine the whistleblowing process. The perceived futility of whistleblowing, as revealed in our study, highlights a psychological barrier that has not been sufficiently addressed in the literature. Employees refrain from reporting not because they are unsure of the ethicality of their actions, but because they believe the organisation lacks the will or capacity to enact meaningful change. These findings contribute to the refinement of existing ethical frameworks by highlighting how these latent organisational dynamics inhibit moral agency, thereby pushing the boundaries of moral philosophy in organisational settings.

In terms of social and psychological studies, our findings significantly contribute to understanding organisational silence and fear-based management. Prior literature on organisational silence has largely framed the issue as one of strategic choice, where employees remain silent to protect themselves from perceived threats (Dehkharghani et al., 2023; Imran et al., 2023). However, the findings show that this silence is not just a rational choice but also an emotional and psychological response to systemic mistrust and fear of retaliation, which is deeply embedded in organisational cultures. This aligns with, but also deepens, Sherf et al. (2020) psychological safety model by illustrating that the absence of trust in whistleblowing mechanisms profoundly erodes the psychological contract between employees and their organisations. If employees perceive these systems as ineffectual or corrupt, organisational silence becomes a learned behaviour rather than a momentary strategy. This reconceptualisation of organisational silence as a learned, institutionalised behaviour rather than an

isolated choice significantly contributes to and extends the current body of literature on silence and dissent in organisations.

While previous research has emphasised the importance of trust in the reporting system, the authors' work provides empirical evidence that this trust is not only contingent on formal protections but is deeply influenced by the perceived behaviour of leadership and peers. The findings support and extend AL-Abrrow (2022) work on organisational trust by illustrating that in environments where power distance is high and where leadership fails to model ethical transparency, even the most robust whistleblowing policies would be perceived as ineffectual. Trust, therefore, must be understood not only as faith in procedural protections but also as a belief that the organisational culture itself will not punish the whistle-blower through social isolation or career stagnation. At the same time, these results add a new dimension to the work of authors like Smaili (2021), who argued for the importance of ethical culture in fostering whistleblowing. The authors' findings suggest that even in organisations that promote ethical behaviour, informal norms can create an environment where whistleblowing is seen as an act of disloyalty or even betrayal. This cultural analysis contributes to whistleblowing studies (Batolas et al., 2023; Kang, 2022) by highlighting the importance of aligning both formal ethical codes and informal cultural practices, suggesting that whistleblowing is more likely to occur in environments where ethical behaviour is not only encouraged but also socially supported.

Normative misalignment is conceptually and empirically distinct from the related constructs it might be conflated with. Ethical culture is typically operationalised as an aggregate, formal-level construct: the presence of codes, training, and leadership messaging, and does not, by construction, indicate whether informal norms diverge from those formal signals. The data include organisations that would plausibly score highly on such measures while still suppressing disclosure through informal channels (Roy et al., 2024; Smaili, 2021). Organisational silence describes an individual-level behavioural outcome: the decision to withhold voice rather than the organisational-level structural condition that produces it (Dehkharghani et al., 2023; Imran et al., 2023; Sherf et al., 2020). Loyalty norms are typically treated in prior work as a single antecedent variable rather than as one half of a two-channel relationship; our data indicate that loyalty norms matter specifically in their relationship to a co-existing formal channel, not in isolation. Psychological safety captures an individual's perceived interpersonal risk of speaking up within a given team, which may be a downstream consequence of misalignment rather than a synonym for it (Sherf et al., 2020). Institutional trust concerns belief in the reliability of formal procedures, which can be low for reasons unrelated to misalignment (e.g., simple procedural incompetence); misalignment specifies one particular structural cause of low trust rather than standing in for the trust construct itself (AL-Abrrow, 2022). The novel element here is the identification of a specific failure mode, the authors' term normative misalignment: an organisation can score highly on formal ethical culture (codes, training, stated values) while its informal loyalty norms independently punish disclosure. Because the two operate on separate channels one written and audited, the other unwritten and socially enforced formal-culture metrics used in prior studies (e.g., Smaili, 2021) would not detect this failure mode at all, which is a boundary condition on the predictive validity of those metrics that has not previously been articulated.

The contribution to leadership studies, particularly the ethics of leadership, is another critical theoretical advancement of this study. Traditional models of ethical leadership have focused primarily on the virtues and moral responsibility of leaders as role models for their organisations (Banks et al., 2021; Ogunfowora et al., 2021; Wang et al., 2021). However, the authors' findings suggest that the efficacy of ethical leadership in encouraging whistleblowing is not solely determined by the leader's ethical behaviour but also by the broader organisational context, including how power is distributed and managed. It is found that in organisations where hierarchical power structures are rigid, even ethical leaders may inadvertently perpetuate a culture of fear and silence if the system lacks transparent processes and robust protections for whistle-blowers. This understanding of leadership extends beyond transformational and transactional leadership models (Abbas & Ali, 2023; Aboramadan & Kundi, 2020) by showing that even well-intentioned leaders can fail to encourage ethical reporting if the organisational culture and structure do not actively support dissent and transparency. Thus, the study

contributes to leadership theory by adding complexity to the understanding of how ethical leadership operates within and is constrained by larger organisational systems.

Moreover, this study also makes a significant contribution to theories of corruption and institutional integrity. Prior studies have typically treated corruption as an isolated phenomenon, often focusing on its occurrence within specific organisational sectors or regions (Busol et al., 2022; Gouvêa Maciel et al., 2024). Our findings complicate this view by showing that corruption is not merely an aberration within an otherwise functional system but can become embedded within organisational cultures, particularly when whistleblowing mechanisms are weak or ineffectual. This aligns with and extends theories of systemic corruption, which argue that corruption is sustained through a combination of formal and informal institutional processes that reinforce unethical behaviour (Baumann, 2019; Snyman, 2022). The findings provide empirical evidence that these processes are not just regulatory failures but are deeply intertwined with psychological and social factors, such as fear of retaliation and organisational silence, which perpetuate a culture of corruption. Specifically, our findings position a weak whistleblowing mechanism not merely as a symptom of systemic corruption but as one of its maintaining mechanisms; it is the channel through which fear and futility are converted into silence, and silence is what allows informal corrupt practices to persist without generating the disconfirming evidence needed to interrupt them. This gives systemic corruption theory a more specific causal pathway to test than "formal and informal processes interact.

The managerial implications of this study are profound, particularly in terms of how organisations can reframe their approach to whistleblowing beyond merely establishing formal policies. While many companies implement whistleblowing systems to meet regulatory requirements, our findings suggest that such systems are ineffective if not deeply integrated into the organisational culture. Managers must recognise that fostering a culture of trust and openness is more critical than simply providing a procedural framework for reporting misconduct. The fear of retaliation, deeply entrenched in many organisations, cannot be addressed through policy alone. It requires a managerial commitment to reshaping the organisational climate, where ethical behaviour is not only encouraged but also protected by leaders who demonstrate transparency and fairness. Leadership must go beyond symbolic gestures and actively work to eliminate the subtle and overt forms of retaliation, such as social exclusion and career stagnation, which silently undermine whistleblowing systems. Furthermore, to combat the perceived futility that employees associate with whistleblowing, managers need to create a demonstrable link between whistleblowing reports and tangible organisational outcomes. When employees see that their concerns lead to meaningful changes, trust in the system strengthens, and the risk calculus of potential whistleblowers shifts in favour of reporting.

In addition to structural reforms, managers need to take a proactive role in addressing the social and psychological dimensions of whistleblowing within their teams. The fear of social isolation and the deep-rooted concern over being labelled disloyal or a “troublemaker” must be mitigated by fostering environments where ethical dissent is normalized and even encouraged. This requires dismantling loyalty norms that prize group cohesion over ethical accountability. Managers should explicitly communicate that whistleblowing is not an act of betrayal but an essential component of organisational integrity and sustainability. Moreover, the managerial approach to whistleblowing must address power dynamics within the organisation. In hierarchical structures where fear-based management prevails, employees are less likely to speak up. Thus, managers must model ethical leadership by creating spaces where questioning authority is not just tolerated but valued as a form of constructive engagement. This involves flattening the power distance within organisations to enable open dialogue and ensuring that leaders are held to the same ethical standards as their employees.

CONCLUSION

This study aims at examining how individual and organisational factors interact to shape public servants’ decisions to blow the whistle. The research objective was achieved by demonstrating that whistleblowing decisions cannot be explained by individual psychological factors or organisational conditions in isolation. Instead, the decisions to speak out or remain silent emerge through the

interaction between psychological appraisal, organisational structures, competing normative expectations, and moral reasoning. The findings reveal several interrelated patterns. First, fear of retaliation, career consequences, social exclusion, uncertainty, and perceived futility shape individuals' psychological appraisal of whether speaking out is worthwhile and safe. Second, organisational structures, including hierarchy, leadership behaviour, reporting mechanisms, and perceived institutional protection, influence how individuals assess the feasibility and consequences of reporting. Third, participants experienced competing normative expectations in which formal commitments to integrity and accountability coexisted with informal expectations of loyalty, conformity, and group protection. Moreover, this normative misalignment created moral tension, requiring individuals to rationalise whether reporting wrongdoing constituted an ethical responsibility or a violation of organisational loyalty. Consequently, whistleblowing or silence represents an outcome of an ongoing process of moral reasoning within specific organisational and social contexts.

Theoretically, this study contributes an integrative perspective that links psychological appraisal, organisational structures, and normative conditions through moral rationalisation. It reframes whistleblowing as an agency–structure process in which individuals navigate organisational constraints and competing moral expectations. Practically, the findings highlight the need to move beyond formal whistleblowing policies toward trusted reporting mechanisms, credible institutional protection, responsive follow-up, and leadership that promotes transparency and accountability. Organisations should also address informal norms that discourage employees from reporting wrongdoing.

This study has several limitations. The qualitative findings are based on in-depth interviews with public servants in local government settings and therefore reflect context-specific experiences that may not be directly generalisable to other sectors or institutional environments. In addition, the study relies primarily on participants' accounts of their experiences and perceptions. Future research could examine the proposed framework across different organisational and cultural contexts, including private-sector organisations and other public institutions. Comparative and longitudinal studies could also investigate how changes in leadership, reporting systems, and organisational norms influence moral rationalisation and subsequent whistleblowing decisions. Quantitative research might further test the relationships proposed in this study and assess the relative influence of psychological, structural, and normative factors on whistleblowing behaviour.

REFERENCES

Abbas, M., & Ali, R. (2023). Transformational Versus Transactional Leadership Styles and Project Success: A Meta-analytic Review. *European Management Journal*, *41*(1), 125–142. https://doi.org/https://doi.org/10.1016/j.emj.2021.10.011

Aboramadan, M., & Kundi, Y. M. (2020). Does Transformational Leadership Better Predict Work-Related Outcomes Than Transactional Leadership in the NPO Context? Evidence from Italy. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, *31*(6), 1254–1267. https://doi.org/10.1007/s11266-020-00278-7

AL-Abrrow, H. A. (2022). The Effect of Perceived Organisational Politics on Organisational Silence Through Organisational Cynicism: Moderator Role of Perceived Support. *Journal of Management & Organization*, *28*(4), 754–773. https://doi.org/DOI:

Alpkan, L., Karabay, M., Şener, İ., Elçi, M., & Yıldız, B. (2020). The Mediating Role of Trust in Leader in the Relations of Ethical Leadership and Distributive Justice on Internal Whistleblowing: A Study on Turkish Banking Sector. *Kybernetes*, *50*(7), 2073–2092. https://doi.org/10.1108/K-05-2020-0268

Andrade, J. A. (2015). Reconceptualising Whistleblowing in a Complex World. *Journal of Business Ethics*, *128*(2), 321–335. https://doi.org/10.1007/s10551-014-2105-z

Arroyo, P., Berger, L., & Smaili, N. (2025). Navigating Between Control and Trust: The Whistleblowing Mindset. *Journal of Business Ethics*, *199*(1), 19–35. https://doi.org/10.1007/s10551-024-05807-8

Aspers, P., & Corte, U. (2019). What Is Qualitative in Qualitative Research. *Qualitative Sociology*, *42*(2), 139–160. https://doi.org/10.1007/s11133-019-9413-7

Banks, G. C., Fischer, T., Gooty, J., & Stock, G. (2021). Ethical Leadership: Mapping the Terrain for Concept Cleanup and a Future Research Agenda. *The Leadership Quarterly*, *32*(2). https://doi.org/https://doi.org/10.1016/j.leaqua.2020.101471

Batolas, D., Perkovic, S., & Mitkidis, P. (2023). Psychological and Hierarchical Closeness as Opposing Factors in Whistleblowing: A Meta-Analysis. *Journal of Business and Psychology*, *38*(2), 369–383. https://doi.org/10.1007/s10869-022-09849-5

Baumann, Hannes (2019). The Corruption Perception Index and the Political Economy of Governing at a Distance. *International Relations*, *34*(4), 504–523. https://doi.org/10.1177/0047117819897312

Bushnell, A. M. (2020). Reframing the Whistleblower in Research: Truth-tellers as Whistleblowers in Changing Cultural Contexts. *Sociology Compass*, *14*(8). https://doi.org/https://doi.org/10.1111/soc4.12816

Busol, O., Kostenko, O., & Romanyk, B. (2022). THE " Crisis-Type " Phenomenon of Corruption in Ukraine. *Baltic Journal of Economic Studies*, *8*(3), 36–41.

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

Dehkharghani, L. lotfi, Paul, J., Maharati, Y., & Menzies, J. (2023). Employee Silence in an Organizational Context: A Review and Research Agenda. *European Management Journal*, *41*(6), 1072–1085. https://doi.org/https://doi.org/10.1016/j.emj.2022.12.004

Gouvêa Maciel, G., Magalhães, P. C., de Sousa, L., Pinto, I. R., & Clemente, F. (2024). A Scoping Review on Perception-Based Definitions and Measurements of Corruption. *Public Integrity*, *26*(1), 114–131. https://doi.org/10.1080/10999922.2022.2115235

Gupta, S., & Bhal, K. T. (2020). Leadership Styles, Justice and Whistle-blowing Intention: Testing a Mediation Model. *European Business Review*, *33*(4), 622–641. https://doi.org/10.1108/EBR-03-2020-0068

Hayashi, P., Abib, G., & Hoppen, N. (2019). Validity in Qualitative Research: A Processual Approach. *The Qualitative Report*, *24*(1), 98–112.

Heese, J., & Pérez-Cavazos, G. (2021). The Effect of Retaliation Costs on Employee Whistleblowing. *Journal of Accounting and Economics*, *71*(2). https://doi.org/https://doi.org/10.1016/j.jacceco.2020.101385

Hennequin, E. (2020). What Motivates Internal Whistleblowing? A Typology Adapted to the French Context. *European Management Journal*, *38*(5), 804–813. https://doi.org/https://doi.org/10.1016/j.emj.2020.03.005

Imran, M. K., Fatima, T., Sarwar, A., & Iqbal, S. M. J. (2023). Will I Speak up or Remain Silent? Workplace Ostracism and Employee Performance Based on Self-control Perspective. *The Journal of Social Psychology*, *163*(1), 107–125. https://doi.org/10.1080/00224545.2021.1967843

Jalan, I. (2020). Treason or Reason? Psychoanalytical Insights on Whistleblowing. *International Journal of Management Reviews*, *22*(3), 249–263. https://doi.org/https://doi.org/10.1111/ijmr.12224

Kang, Minsung Michael (2022). Whistleblowing in the Public Sector: A Systematic Literature Review. *Review of Public Personnel Administration*, *43*(2), 381–406. https://doi.org/10.1177/0734371X221078784

Kassem, R. (2022). Elucidating Corporate Governance's Impact and Role in Countering Fraud. *Corporate Governance*, *22*(7), 1523–1546. https://doi.org/10.1108/CG-08-2021-0279

Kenny, K., Fotaki, M., & Vandekerckhove, W. (2020). Whistleblower Subjectivities: Organization and Passionate Attachment. *Organization Studies*, *41*(3), 323–343. https://doi.org/10.1177/0170840618814558

Lee, G., & Xiao, X. (2018). Whistleblowing on Accountingy-related Misconduct: A Synthesis of the Literature. *Journal of Accounting Literature*, *41*(1), 22–46. https://doi.org/10.1016/j.acclit.2018.03.003

Lisa, O., Farhan, D., Dahlan, A., Hertato, R. H., & Azizi, B. S. (2025). Fraud Diamond Determinants of Potential Financial. *Jurnal Riset Akuntansi Kontemporer*, *17*(1), 127–138.

Mathes, E. W. (2021). An Evolutionary Perspective on Kohlberg's Theory of Moral Development. *Current Psychology*, *40*(8), 3908–3921. https://doi.org/10.1007/s12144-019-00348-0

Maulidi, A., & Muftah Ali, H. M. (2025). *A Discussion of Co-offending Behaviours, Social Bonds and Implications for Auditing Practice, Research and Pedagogy*. International Journal of Ethics and Systems. https://doi.org/10.1108/IJOES-12-2024-0423

May-Amy, Y. C., Han-Rashwin, L. Y., & Carter, S. (2020). Antecedents of Company Secretaries' Behaviour and Their Relationship and Effect on Intended Whistleblowing. *Corporate Governance*, *20*(5), 837–861. https://doi.org/10.1108/CG-10-2019-0308

Mehrotra, Shweta, Mishra, R. K, Srikanth, V., Tiwari, Govind Prasad, & Kumar, E. V Mahesh (2019). State of Whistleblowing Research: A Thematic Analysis. *FIIB Business Review*, *9*(2), 133–148. https://doi.org/10.1177/2319714519888314

Nurhidayat, I., & Kusumasari, B. (2019). Why Would Whistleblowers Dare to Reveal Wrongdoings?: An Ethical Challenge and Dilemma for Organisations. *International Journal of Law and Management*, *61*(3-4), 505–515. https://doi.org/10.1108/IJLMA-11-2018-0253

Oelrich, S., & Erlebach, K. (2021). Taking It Outside: A Study of Legal Contexts and External Whistleblowing in China and India. *Asian Journal of Business Ethics*, *10*(1), 129–151. https://doi.org/10.1007/s13520-021-00125-y

Ogunfowora, B., Maerz, A., & Varty, C. T. (2021). How Do Leaders Foster Morally Courageous Behavior in Employees? Leader Role Modeling, Moral Ownership, and Felt Obligation. *Journal of Organizational Behavior*, *42*(4), 483–503. https://doi.org/https://doi.org/10.1002/job.2508

Okafor, O. N., Adebisi, F. A., Opara, M., & Okafor, C. B. (2020). Deployment of Whistleblowing as an Accountability Mechanism to Curb Corruption and Fraud in a Developing Democracy. *Accounting, Auditing & Accountability Journal*, *33*(6), 1335–1366. https://doi.org/10.1108/AAAJ-12-2018-3780

Olesen, T. (2021). Democracy's Autonomy Dilemma: Whistleblowing and the Politics of Disclosure. *Sociological Theory*, *39*(4), 245–264. https://doi.org/10.1177/07352751211054874

Olesen, T. (2022). The Birth of an Action Repertoire: On the Origins of the Concept of Whistleblowing. *Journal of Business Ethics*, *179*(1), 13–24. https://doi.org/10.1007/s10551-021-04868-3

Onyango, G. (2021). Whistleblowing Behaviours and Anti-corruption Approaches in Public Administration in Kenya. *Economic and Political Studies*, *9*(2), 230–254. https://doi.org/10.1080/20954816.2020.1800263

Palinkas, L., Horwitz, S., & Green, C. (2015). Purposeful Sampling for Qualitative Data Collection and Analysis in Mixed Method Implementation Research. *Administration and Policy in Mental Health and Mental Health Services Research*, 533–544. https://doi.org/10.1007/s10488-013-0528-y

Prysmakova, Palina, & Evans, Michelle D. (2020). Whistleblowing Motivation and Gender: Vignette-Based Study in a Local Government. *Review of Public Personnel Administration*, *42*(1), 165–190. https://doi.org/10.1177/0734371X20967982

Puni, A., & Anlesinya, A. (2017). Whistleblowing Propensity in Power Distance Societies. *Journal of Global Responsibility*, *8*(2), 212–224. https://doi.org/10.1108/JGR-02-2017-0005

Quayle, A. (2021). Whistleblowing and Accounting for the Public Interest: A Call for New Directions. *Accounting, Auditing & Accountability Journal*, *34*(7), 1555–1580. https://doi.org/10.1108/AAAJ-05-2020-4554

Roulet, Thomas J, & Pichler, Rasmus (2020). Blame Game Theory: Scapegoating, Whistleblowing and Discursive Struggles Following Accusations of Organizational Misconduct. *Organization Theory*, *1*(4). https://doi.org/10.1177/2631787720975192

Roy, A., Newman, A., Round, H., & Bhattacharya, S. (2024). Ethical Culture in Organizations: A Review and Agenda for Future Research. *Business Ethics Quarterly*, *34*(1), 97–138. https://doi.org/DOI:

Rozali, R. D. Y., & Fitriani, I. (2024). WHISTLEBLOWING SYSTEMS AS AN EFFORT TO PREVENT FRAUD IN STATE UNIVERSITIES WITH LEGAL RIGHTS (PTN-BH). *Jurnal Riset Akuntansi Kontemporer*, *16*(2), 169–180.

Sherf, E. N., Parke, M. R., & Isaakyan, S. (2020). Distinguishing Voice and Silence at Work: Unique Relationships with Perceived Impact, Psychological Safety, and Burnout. *Academy of Management Journal*, *64*(1), 114–148. https://doi.org/10.5465/amj.2018.1428

Smaili, N. (2021). 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

Small, C., & Lew, C. (2021). Mindfulness, Moral Reasoning and Responsibility: Towards Virtue in Ethical Decision-Making. *Journal of Business Ethics*, *169*(1), 103–117. https://doi.org/10.1007/s10551-019-04272-y

Snyman, R. A. (2022). Games of Truth in the Age of Transparency: International Organisations and the Construction of Corruption. *Journal of Business Ethics*, *181*(1), 83–96. https://doi.org/10.1007/s10551-021-04922-0

Stein, Mark (2019). The Lost Good Self: Why the Whistleblower Is Hated and Stigmatized. *Organization Studies*, *42*(7), 1167–1186. https://doi.org/10.1177/0170840619880565

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/https://doi.org/10.1111/1475-679X.12303

Taylor, O. E. V., Philpot, R., Fitton, O., Walkington, Z., & Levine, M. (2024). Police Whistleblowing: A Systematic Review of the Likelihood (and the Barriers and Facilitators) of the Willingness of Police Officers to Report the Misconduct of Fellow Officers. *Journal of Criminal Justice*, *91*, 102170. https://doi.org/https://doi.org/10.1016/j.jcrimjus.2024.102170

Thomas, R. G. (2020). Whistleblowing and Power: A Network Perspective. *Business Ethics: A European Review*, *29*(4), 842–855. https://doi.org/https://doi.org/10.1111/beer.12290

Tuan Mansor, T. M., Mohamad Ariff, A., & Hashim, H. A. (2020). Whistleblowing by Auditors: The Role of Professional Commitment and Independence Commitment. *Managerial Auditing Journal*, *35*(8), 1033–1055. https://doi.org/10.1108/MAJ-11-2019-2484

Uys, Tina (2008). Rational Loyalty and Whistleblowing: The South African Context. *Current Sociology*, *56*(6), 904–921. https://doi.org/10.1177/0011392108095345

Van Portfliet, Meghan, & Kenny, Kate (2021). Whistleblowing Advocacy: Solidarity and Fascinance. *Organization*, *29*(2), 345–366. https://doi.org/10.1177/13505084211051049

Vandekerckhove, W., & Phillips, A. (2019). Whistleblowing as a Protracted Process: A Study of UK Whistleblower Journeys. *Journal of Business Ethics*, *159*(1), 201–219. https://doi.org/10.1007/s10551-017-3727-8

Wang, Z., Xing, L., Xu, H., & Hannah, S. T. (2021). Not All Followers Socially Learn from Ethical Leaders: The Roles of Followers' Moral Identity and Leader Identification in the Ethical Leadership Process. *Journal of Business Ethics*, *170*(3), 449–469. http://www.jstor.org/stable/45386820

AI Disclosure

During the preparation of this manuscript, the authors used ChatGPT and Claude AI for language editing and improving the clarity of the text, and Grammarly for grammar and proofreading checks. These tools were used solely to enhance the linguistic quality and readability of the English text. All AI-assisted outputs were critically reviewed, edited, and verified by the authors to ensure accuracy and alignment with the intended meaning. The authors remain fully responsible for the content, interpretations, conclusions, and overall integrity of the manuscript. No AI tool was used to generate research data, perform the empirical analysis, or determine the study's substantive conclusions.

JRAK Published By:

Current Issue

Vol. 18 No. 2 (2026): October Edition

Published: 2026-10-28

Articles

BEYOND INTERNAL AUDITOR COMPETENCE: THE CRITICAL ROLE OF DUE PROFESSIONAL CARE IN FRAUD PREVENTION

Lina Yulianti, Winwin Yadiati, Ramadhani Irma Tripalupi, Irfan Sophan Himawan

257-271

PDF

DO ESG AND BOARD STRUCTURE IMPROVE FINANCIAL PERFORMANCE? EVIDENCE FROM INDONESIAN FAMILY FIRMS

Probowo Erawan Sastroredjo , Inge Barlian, Natalia Christi, Najwa Aulia Putri

272-289

PDF

THE PSYCHOLOGY OF SPEAKING OUT: FEAR, TRUST, AND MORAL REASONING IN WHISTLEBLOWING

Muhammad Wisnu Girindratama, Fidelis Adityawan, Aykut Akbulut

290-305

PDF

A CULTURAL ACCOUNTING BASED ON STAKEHOLDER THEORY TO SUPPORT THE SUSTAINABILITY OF BANTENG TRADITIONAL ART

Ana Sopanah, Indana Jamila Novianti, Kusila Mayrin Rossalia, Midhatul Khasanah, Nina Rizky

306-318

PDF

DOES CHIEF AUDIT EXECUTIVE TENURE AFFECT CEO OVERCONFIDENCE IN REAL EARNINGS MANAGEMENT?

Paulina Sutrisno, Calista Sani
319-338

PDF

REDESIGNING CHART OF ACCOUNTS FOR ISAK 35 AND COSO INTERNAL CONTROL IN EDUCATIONAL FOUNDATIONS

Iseu Anggraeni, Aditya Achmad Fathony, Della Agustina, Muhammad Iqbal, Ghina Farida Ramadhani
339-354

PDF

OPEN BANKING SERVICE DEVELOPMENT STRATEGY TO ENHANCE DIGITAL ECOSYSTEM COLLABORATION

Alvian Lisiadi, Dodie Tricahyono
355-369

PDF

FIRM SIZE, BOARD CHARACTERISTICS AND ESG PERFORMANCE: EVIDENCE FROM INDONESIA

Annisa Nur Hanifah, Rozmita Dewi Yuniarti Rozali
370-388

PDF

FINANCIAL PERFORMANCE: GOVERNANCE, RISK, COMPLIANCE AND DIGITAL TRANSFORMATION

Muhamad Muslih, Muhammad Naufal Hisyam Fajari
389-401

PDF

INVESTMENT PROPERTY AS ACCOUNTABILITY INFRASTRUCTURE: A CASE STUDY OF PSAP 17 IMPLEMENTATION IN DKI JAKARTA

Jatnika Dwi Asri, Siti Mundiroh, Dedeh Maryani, Saiful Rafiq, Nurul Amanda, Sity Daud, Syakiran
402-415

PDF

View All Issues ›



Accreditation by Ministry of Research-Technology and the Higher Education Republic of Indonesia

Based on the Decree of the General Director of Strengthening the Research and Development, Ministry of Research, Technology and Higher Education of the Republic of Indonesia **No. 164/E/KPT/2021**, Jurnal Riset Akuntansi dan Kontemporer (JRAK) was declared as an Accredited Scientific Journal with the category **"Sinta 2" starting from Volume 13 No. 2 October (2021) to Volume 18 No. 1 April (2026).**

IN COLLABORATION

ACREDITATION

SK No. 164/E/KPT/2021

INFORMATION

FOCUS AND SCOPE

CITEDNESS IN SCOPUS

ETHICS STATEMENT

AUTHOR GUIDELINES

AUTHORSHIP CRITERIA

PUBLICATION FEES

PEER REVIEW PROCESS

OPEN ACCESS POLICY

DIGITAL ARCHIVING POLICY

ARTIFICIAL INTELLIGENCE (AI) POLICY

PLAGIARISM POLICY

ALLEGATIONS OF RESEARCH MISCONDUCT

POST-PUBLICATION DISCUSSION

CORRECTION AND RETRACTION POLICY

COPYRIGHT NOTICE

SUBMISSION

EDITORIAL TEAM

REVIEWER

CONTACT

ISSN

Print 2088-5091

Online 2597-6826

TEMPLATE



00156485

View My Stats


Visitors
123,902
1,267
5,093
1,077
4,111
976
1,756
924
1,383
633
Pageviews: 320,056
FLAG counter

INDEXING

TOOLS

This work is licensed under a Creative Commons Attribution 4.0 International License.

Published By:

Editorial Team

EDITOR IN CHIEF

Atang Hermawan, Universitas Pasundan (Indonesia) Scopus ID: 57200368601

MANAGING EDITOR

Budi Septiawan, Universitas Pasundan (Indonesia) Scopus ID: 57491552100

EDITORIAL BOARDS

Nafsiah Mohamed, Accounting Research Institute Universiti Teknologi MARA (Malaysia) Scopus ID: 36129889300

Martin Quinn, Queen's University Belfast (Northern Ireland) Scopus ID: 54392308200

Janek Ratnatunga, Institute of Certified Management Accountants (Australia) Scopus ID: 7801487517

Fazlida Mohd Razali, Accounting Research Institute Universiti Teknologi MARA (Malaysia) Scopus ID: 58133212400

Isye Siti Aisyah, Universitas Pasundan (Indonesia) Scopus ID: 57200366097

Mochammad Ridwan, Universitas Pasundan (Indonesia) Scopus ID: 57201152854

Elvira Zeyn, Universitas Pasundan (Indonesia) Scopus ID: 57209028405

Ardi Gunardi, Universitas Pasundan (Indonesia) Scopus ID: 57191667735

Arta Moro Sundjaja, Universitas Bina Nusantara (Indonesia) Scopus ID: 55858212100

Tettet Fitrijanti, Universitas Padjadjaran (Indonesia) Scopus ID: 57189266572

Amrie Firmansyah, Universitas Pembangunan Nasional Veteran Jakarta (Indonesia) Scopus ID: 57209009510

Hafiez Sofyani, Universitas Muhammadiyah Yogyakarta (Indonesia) Scopus ID: 57203309417

Ifa Ratifah, Universitas Pasundan (Indonesia) Scopus ID: 58576125200

Annisa Adha Minaryanti, Universitas Pasundan (Indonesia) Scopus ID: 58242980800

Erik Syawal Alghifari, Universitas Pasundan (Indonesia) Scopus ID: 57879786800

ENGLISH TRANSLATOR AND PROOFREADER

Ferdian Satia Putra, Universitas Pasundan, Indonesia

LAYOUT EDITOR

Diki Achmad, Universitas Pasundan, Indonesia

IN COLLABORATION

ACREDITATION

SK No. 164/E/KPT/2021

INFORMATION

FOCUS AND SCOPE

CITEDNESS IN SCOPUS

ETHICS STATEMENT

AUTHOR GUIDELINES

AUTHORSHIP CRITERIA

PUBLICATION FEES

PEER REVIEW PROCESS

OPEN ACCESS POLICY

DIGITAL ARCHIVING POLICY

ARTIFICIAL INTELLIGENCE (AI) POLICY

PLAGIARISM POLICY

ALLEGATIONS OF RESEARCH MISCONDUCT

POST-PUBLICATION DISCUSSION

CORRECTION AND RETRACTION POLICY

COPYRIGHT NOTICE

SUBMISSION

EDITORIAL TEAM

REVIEWER

CONTACT

ISSN

Print 2088-5091

Online 2597-6826

TEMPLATE



00156485

View My Stats



INDEXING

Google Scholar

Dimensions

GARUDA
GARBA RUJUKAN DIGITAL

DOAJ DIRECTORY OF OPEN ACCESS JOURNALS

sinta
Science and Technology Index

MEMBER OF
Crossref

INDEX COPERNICUS
INTERNATIONAL

EuroPub
Directory of Academic and Scientific Journals

ResearchGate

TOOLS

MENDELEY

turnitin

grammarly

This work is licensed under a Creative Commons Attribution 4.0 International License.

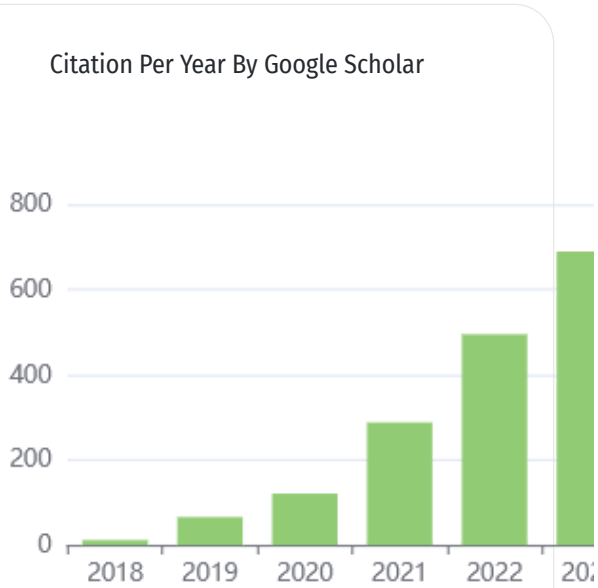
Get More with SINTA Insight

Go to Insight

JURNAL RISET AKUNTANSI KONTEMPORER

FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS PASUNDAN

P-ISSN : 20885091 E-ISSN : 25976826 Subject Area : Economy



3.1
Impact

3192
Google Citations

Sinta 2
Current Acreditation

Google Scholar Garuda Website Editor URL

History Accreditation

2017 2018 2019 2020 2021 2022 2023 2024 2025 2026

Journal By Google Scholar

	All	Since 2021
Citation	3192	2949
h-index	29	28
i10-index	74	73

Garuda Google Scholar

DOES THE INDEPENDENT BOARD OF COMMISSIONERS MODERATE THE DETERMINANTS INFLUENCING ACCOUNTING CONSERVATISM?

Faculty of Economics and Business, Universitas Pasundan, Bandung, Indonesia JRAK Vol 18 No 1 (2026): April Edition 104-120

2026 DOI: 10.23969/jrak.v18i1.29544 Accred : Sinta 2

DESIGNING A SUSTAINABILITY REPORTING FRAMEWORK FOR INDONESIAN LOCAL GOVERNMENTS THROUGH STANDARD HARMONIZATION AND STAKEHOLDER VALIDATION

Faculty of Economics and Business, Universitas Pasundan, Bandung, Indonesia JRAK Vol 18 No 1 (2026): April Edition 86-103

2026 DOI: 10.23969/jrak.v18i1.32205 Accred : Sinta 2

MENTAL ACCOUNTING AND CONSUMPTIVE BEHAVIOR AS DUAL MEDIATORS BETWEEN FINANCIAL LITERACY AND E-MONEY IN FINANCIAL MANAGEMENT

Faculty of Economics and Business, Universitas Pasundan, Bandung, Indonesia JRAK Vol 18 No 1 (2026): April Edition 16-28

2026 DOI: 10.23969/jrak.v18i1.34388 Accred : Sinta 2

CARBON EMISSION DISCLOSURE UNDER CEO POWER: THE CONTINGENT ROLE OF FIRM VALUE

Faculty of Economics and Business, Universitas Pasundan, Bandung, Indonesia JRAK Vol 18 No 1 (2026): April Edition 156-174

2026 DOI: 10.23969/jrak.v18i1.34908 Accred : Sinta 2

CEO BUSYNESS AND CLIMATE CHANGE DISCLOSURE: THE ROLE OF CORPORATE GOVERNANCE AND OUTCOME ON FIRM PERFORMANCE

Faculty of Economics and Business, Universitas Pasundan, Bandung, Indonesia JRAK Vol 18
No 1 (2026): April Edition 136-155
2026 DOI: 10.23969/jrak.v18i1.35318 Accred : Sinta 2

THE MODERATING ROLE OF BOARD GENDER DIVERSITY ON THE RELATIONSHIP OF ENVIRONMENTAL, SOCIAL AND GOVERNANCE, CAPITAL INTENSITY TO TAX AVOIDANCE

Faculty of Economics and Business, Universitas Pasundan, Bandung, Indonesia JRAK Vol 18
No 1 (2026): April Edition 223-240
2026 DOI: 10.23969/jrak.v18i1.35419 Accred : Sinta 2

SDGs DISCLOSURE DEPENDENCY ON INFORMATION ASYMMETRY TO REDUCE FIRMSâ STOCK VOLATILITY

Faculty of Economics and Business, Universitas Pasundan, Bandung, Indonesia JRAK Vol 18
No 1 (2026): April Edition 67-85
2026 DOI: 10.23969/jrak.v18i1.36044 Accred : Sinta 2

DIGITAL COMPETENCE AND DATA LITERACY IN FRAUD DETECTION

Faculty of Economics and Business, Universitas Pasundan, Bandung, Indonesia JRAK Vol 18
No 1 (2026): April Edition 1-15
2026 DOI: 10.23969/jrak.v18i1.39098 Accred : Sinta 2

BRIDGING GLOBAL TAX REFORM AND SUSTAINABLE DEVELOPMENT: A BIBLIOMETRIC OVERLAY OF INTERNATIONAL TAXATION LITERATURE

Faculty of Economics and Business, Universitas Pasundan, Bandung, Indonesia JRAK Vol 18
No 1 (2026): April Edition 29-47
2026 DOI: 10.23969/jrak.v18i1.39831 Accred : Sinta 2

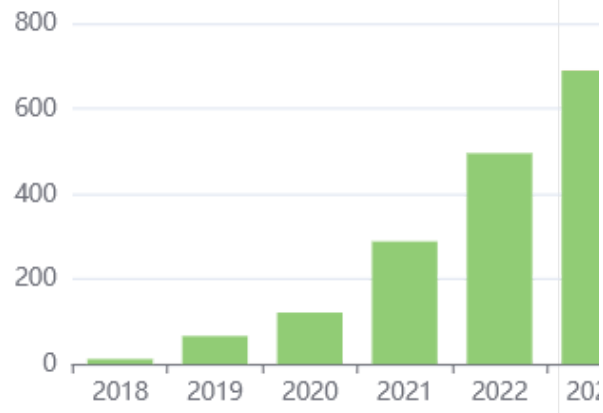
PROFITABILITY IMPLICATIONS OF ESG CONTROVERSY MANAGEMENT UNDER FINANCIAL OPACITY IN INDONESIA

Faculty of Economics and Business, Universitas Pasundan, Bandung, Indonesia JRAK Vol 18
No 1 (2026): April Edition 48-66
2026 DOI: 10.23969/jrak.v18i1.41171 Accred : Sinta 2

View more ...

Get More with SINTA Insight
Go to Insight

Citation Per Year By Google Scholar



Journal By Google Scholar

	All	Since 2021
Citation	3192	2949
h-index	29	28
i10-index	74	73