A DECADE LATER: THE EVOLUTION OF PROFESSIONALS-TO-BE PERCEPTION OF WHISTLEBLOWING IN POLAND

Ilona ŚWIĄTEK-BARYLSKA

University of Lodz, Faculty of Management; ilona.swiatek@uni.lodz.pl, ORCID: 0000-0001-7467-2887

Purpose: The purpose of this paper is to investigate longitudinal changes (2015-2025) in professionals-to-be awareness, attitudes, and readiness to engage in whistleblowing, in the context of evolving legal frameworks, cultural norms, and technological advancements in Poland.

Design/methodology/approach: The objectives are achieved through a comparative, longitudinal approach. The paper is based on two waves of empirical research conducted in 2015 and 2025 among students of social sciences in Poland. A survey method was used in both waves.

Findings: The study found that over the past decade, students have become more aware of whistleblowing and more accepting it. They show a greater willingness to use formal and especially anonymous channels to report misconduct, although concerns about potential consequences remain an important factor for blowing the whistle.

Research limitations/implications: The study is limited to self-reported data from Polish students in selected fields. Its findings are not fully generalizable but offer a valuable snapshot of shifting attitudes over time.

Originality/value: This paper offers a rare longitudinal perspective on how students' attitudes toward whistleblowing have evolved over a ten-year period marked by major legal and social changes. It provides valuable insights for educators, policymakers, and compliance professionals seeking to understand how future employees are being shaped in terms of ethical behavior and reporting intentions. The study also contributes to the literature by linking the Theory of Planned Behavior with regulatory and technological developments in the field of whistleblowing.

Keywords: whistleblowing, Theory of Planned Behavoiur, ethical behavior, longitudinal study**.

Category of the paper: Research paper.

1. Introduction

Whistleblowers are the first line of defense against corruption, fraud, and wrongdoing and the single most effective source for information about fraud and other illegal activities in the organizations. According to Occupational Fraud 2022: A Report to the nations (2022) fraud is

most often discovered through tip-offs, with 42% of cases in 2022 involving a whistleblower. It is nearly 3 times as many cases as the next most common method. More than half of these tips were submitted by employees. Given the losses suffered by organisations, it seems obvious that there should be an interest in strengthening knowledge, positive attitudes and perception that support readiness among the employees to blow the whistle. To examine employee behaviour related to whistleblowing, researchers can base on the Theory of Planned Behaviour (TPB) (Ajzen, 1991), which highlights the role of three key factors in shaping behavioural intentions: individual's attitude toward the behaviour, perceived social norms, and their sense of control over performing the action. The intention to perform an action is a direct antecedent of actual behaviour. The more positive the attitudes, the higher the intention to perform an action (Ajzen, 2002). Based on TPB, conclusions can be drawn about employee behaviour in situations where abuse and crimes are identified within an organisation. This prompted the author to undertake research that will allow to find answers to questions about knowledge, perceptions of whistleblowing and willingness to report wrongdoing.

In 2015, we conducted a study among professionals-to-be to explore their understanding of whistleblowing and their attitudes toward this phenomenon (Świątek-Barylska, Opara, 2016). The study involved students from Polish universities who were about to start work and would observe organisational processes and assess their compliance with the law and ethical principles. At the time, awareness of the concept was limited, and responses revealed a mix of uncertainty, moral ambivalence, and concern about potential consequences. After ten years and many socio-economic changes, a new study was undertaken, returning to the same topic and using a revised version of the original questionnaire to enable direct comparison of results over time. The questionnaire was distributed to students with similar educational backgrounds, and its content was updated with questions reflecting changes in the social and legal context, including the implementation of the EU Whistleblower Protection Directive (2019/1937), the growing role of digital reporting channels, and the evolving public debate on ethical responsibility. The Polish Whistleblower Protection Act, adopted on 14 June 2024 and effective as of 25 September 2024, introduces a comprehensive system of obligations for entities employing at least 50 people. It includes the establishment of secure reporting channels, protection of whistleblowers against repercussions, and administrative and technical requirements, in accordance with EU Directive. While the literature on whistleblowing is growing, little is known about how public attitudes toward reporting wrongdoing evolve over time, particularly in academic contexts and transitional societies. In the context of social and legal changes, it is justified to examine how professionals-to-be currently perceive whistleblowing and to what extent they are prepared to respond to malpractice. The study explores knowledge, intentions, and normative beliefs surrounding whistleblowing among professionals-to-be. By adopting a comparative and longitudinal design, this study offers a unique contribution to the field by tracing the evolution of whistleblowing attitudes across a critical decade of generational, institutional, and legal change.

2. Theoretical Background

As of 1985 Miceli and Near (1985) defined whistleblowing as *The disclosure by organization members (former or current) of illegal, immoral and illegitimate practices under the control of their employers to parties and organizations that may be able to effect action.* Although many years have passed, this definition is still accepted and utilised by academics and practitioners. However, knowledge, perceptions and willingness to provide information in good faith are changing. While attitudes and perceptions toward whistleblowing have become more favorable since 2015, actual knowledge of protections and the presence of organizational support remain uneven. Fear of retaliation and cultural factors continue to be significant barriers. Strengthening legal awareness, organizational support, and protection mechanisms is key to further improving whistleblowing behavior. What is the reason for the evolution in employee attitudes and behaviour towards whistleblowing? Complementing Theory of Planned Behaviour (TPB), the interactionist perspective provides an important sociological lens for understanding whistleblowing behavior. Interactionism can be regarded as the synthesis of personologism and situationism,which implies that neither the person per se nor the situation per se is emphasized, but the interaction of these two factors is regarded as the main source of behavioral variation (Bowers, 1973). Rooted in symbolic interactionism, this approach emphasizes the dynamic and context-dependent nature of individual actions, suggesting that ethical decisions such as whistleblowing are shaped through ongoing social interactions, role expectations, and identity negotiations. From this viewpoint, the act of whistleblowing is not merely a function of individual cognition or structural incentives but a product of social meanings constructed in specific organizational and cultural environments. Over the past decade, the context surrounding whistleblowing has undergone significant evolution. Among the many factors that should be taken into account when analysing the evolution of whistleblowing, the following were highlighted: legal solutions, popularity of CSR/ESG, evolution in management methods and leadership style and the role of AI in speaking up be employees.

The turning point in Europe was the adoption of the European Union Directive on the protection of whistleblowers (Directive (EU) 2019/1937), which introduced binding legal standards for internal and external whistleblowing mechanisms and strengthened the protection of whistleblowers against retaliation. However, the implementation of this directive has varied greatly across the 27 EU Member States. While countries such as Sweden, Denmark or France quickly transposed the directive into national law, others, including Poland and Hungary, have significantly delayed the process (https://www.whistleblowingmonitor.eu). Poland, despite being bound by the Directive since December 2021, has not adopted national implementing legislation by June 2024, with the law scheduled to enter into force in September 2024. This prolonged delay has been criticised by both national civil society organisations and

EU institutions. In 2023, the European Commission launched infringement proceedings against Poland for failing to fulfil its obligations under EU law. The case was referred to the Court of Justice of the European Union, which has the power to impose financial penalties for continued non-compliance. The delay in implementing the legislation in Poland highlights the ongoing challenges of aligning national legal systems with supranational mandates on transparency and accountability. The long time needed to prepare legal solutions and implement them in Poland may reflect the attitude towards whistleblowing: restraint, fear, historically rooted reluctance to report, or lack of interest in establishing legal solutions in this area. Discussions on whistleblowing in selected communities (including academia) have allowed for the systematic, though slow, dissemination of knowledge about the role of employees in reporting irregularities observed in companies.

Legal changes accompanied changes in the perception of the role of organisations in society. Corporate Social Responsibility (CSR) and Environmental, Social, and Governance (ESG) concepts have undergone significant evolution over the decade. The primary rationale for integrating CSR initiatives into corporate operations was to mitigate risk, enhance the company's public image, and thereby support its long-term sustainability and stakeholder value (Deng et al., 2013). According to Jayachandran at all (2024) developed countries focus on sustainability reporting, with the US preferring CSR and the UK and Italy progressing toward ESG disclosure practices. Organizations that commit to CSR/ESG principles are expected to promote an ethical culture, ensure transparency, and uphold accountability—not only externally but also within their internal structures. Corporate Social Responsibility (CSR) can have a significant impact on whistleblowing within organizations. Research shows that CSR practices tend to foster environments where employees are more likely to report wrongdoing. *CSR, especially when focused internally, encourages employees to report wrongdoing by fostering moral courage, trust, and a supportive ethical culture* (Wang, X., Meng, 2024). What is more, research indicates that this relationship is bidirectional, meaning that internal whistleblowing positively impacts firms' CSR performance, with stronger effects in more socially responsible firms (Xu, Li, Lin, Ding, 2023). *This shift in organizational values is closely intertwined with the evolving expectations of leadership.* As companies increasingly embrace CSR and ESG principles, they also recognize the need for leadership approaches that reinforce these commitments internally. In parallel with corporate responsibility frameworks, leadership paradigms have undergone significant transformation. Contemporary leadership emphasizes empathy, transparency, and inclusiveness, fostering an environment where openness and employee voice are encouraged. Traditional hierarchical and control-oriented models are being increasingly replaced by leadership approaches that are people-centered and values-driven. Such leadership styles create conditions in which employees are encouraged to express concerns and report misconduct. Managers and professionals-to-be are trained to be ready to operate in a new reality (Austell, 2009). Students of economics and business study courses on how management methods have been changed (from management by instructions to

management by values - Dolan, Garcia, 2002) as well as the leadership styles: such as servant leadership - Greenleaf, 1977 or ethical leadership – Brown, Treviño, 2006). This direction of change creates psychological safety, which is essential for individuals to feel secure in reporting concerns without fear of retaliation.

At the same time, the rapid advancement of artificial intelligence (AI) has introduced new opportunities and challenges in the whistleblowing landscape. AI-based tools are increasingly being integrated into organizational compliance systems, enabling anonymous reporting, automated screening of complaints, and early detection of irregularities. However, they also raise questions about data privacy, surveillance, and trust in technological mediation of ethical behaviors. Digital platforms and AI-powered tools enable whistleblowers to report issues more efficiently, sometimes even autonomously through so-called "whistlebots", which can identify and report wrongdoing without human intervention (Brand, 2020). AI can also help track digital footprints and verify the authenticity of information, aiding in the investigation of whistleblower claims (Bernawati, Widhiyanti, 2020). AI has both heightened the importance of whistleblowing by introducing new risks and enabled new, more effective forms of whistleblowing through digital and automated tools. This dual influence underscores the need for robust protections and innovative regulatory approaches to support whistleblowers in the age of AI.

As indicated by Welch and Stubben (2022) „ we may be entering the golden age of internal whistleblowing systems where employees are speaking up more than ever, to the benefit of those companies that elicit and effectively investigate these reports".

Considering the changes indicated in this article and the lack of longitudinal studies analysing the approach to reporting wrongdoing in the last decade, the identified research gap confirms the relevance of conducting research in this area.

3. Research methods

The aim of the research is to identify changes that have taken place in the level of knowledge, perception and readiness to engage in whistleblowing among people at the beginning of their professional career. It examines the changes over a ten-year period, comparing survey data from 2015 and 2025. The study is longitudinal in nature and compares data from the original survey conducted in 2015 (Swiątek-Barylska, Opara, 2016) with the results of a follow-up survey conducted in 2025. The updated questionnaire retains the basic structure of the earlier version, but includes new questions reflecting recent developments, including the adoption of the EU Whistleblower Protection Directive (2019/1937), the emergence of digital whistleblowing tools, and broader public debate on organisational transparency. The research focuses on a population described as "professionals to be"—students

on the threshold of entering the labour market. This group is particularly relevant, as their current attitudes and understanding will soon be reflected in their workplace behavior. Their emerging professional roles make them not only potential whistleblowers but also future decision-makers who may shape organizational cultures that either support or suppress speaking up. Both studies involved students representing social studies at Polish universities. Both samples are comparable in size (2015: N = 112; 2025: N = 108). Data collection in both waves was conducted via an anonymous, self-administered questionnaire distributed online. Participation was voluntary, and respondents were informed about the purpose of the study. The collected data were analysed using descriptive statistics and comparative indicators to assess longitudinal shifts in key variables, based on responses measured through a 5-point Likert scale.

4. Results and Discussion

The findings presented in this article offer a diagnosis of the current state of knowledge, perception, and attitudes toward whistleblowing among professionals to be. By comparing these results with data collected over the past decade, it becomes possible not only to diagnose the present situation but also to indicate the direction and extent of changes that have occurred in this area. The starting point for the analysis of the collected material is the identification and assessment of the respondents' familiarity with the concept of whistleblowing. In 2015, the study revealed a very low level of knowledge regarding how the term *whistleblowing* is defined. At that time, 23% of respondents were able to provide a definition or explain how the concept should be understood. A decade later, in the 2025 study, the results showed a marked shift. While 24% of respondents were able to define the term accurately, an additional 39% reported having heard of it, although they could not articulate a precise definition. This leaves 37% of respondents who were entirely unable to define *whistleblowing*. These data reflect a significant increase in the recognition of the term *whistleblowing*. An important indicator of respondents' knowledge of whistleblowing is their ability to answer two specific questions: first, whether they are familiar with the EU Whistleblower Protection Directive, and second, whether a whistleblowing system exists at their home university. It is important to note that, in accordance with the aforementioned directive and current Polish legislation, all higher education institutions are legally required to establish such reporting mechanisms. The results show that 88% of respondents had never heard of the EU Directive, indicating a lack of awareness regarding the measures introduced by the European Union since 2019 to protect whistleblowers and promote internal reporting channels. With regard to institutional procedures at their universities, the data reveal even deeper gaps in knowledge: 74% of respondents answered "I don't know" when asked whether such a system existed at their

institution, while only 3.7% responded affirmatively. These figures highlight a striking disconnect between legal obligations and student awareness, raising questions about the visibility and communication of whistleblowing mechanisms within academic settings.

In light of the Theory of Planned Behavior, which serves as the analytical framework for this study, responses illustrating respondents' attitudes toward whistleblowing are of particular importance. Table 1 illustrates data collected in both waves of the research.

Table 1.
Changes in Respondents' Attitudes Toward Whistleblowing (2015-2025)

Attitude	2015	2025	Difference (2015-2025)
Definitely negative	4,46%	1,1%	-3,36 pp
Rather negative	18,75%	10,5%	-8,25 pp
Neutral	45,54%	63,1%	+ 17,56 pp
Rather positive	25,89%	19,7%	-11,37 pp
Definitely positive	5,36%	5,6%	+0,24 pp

Source: own research.

The data indicate a clear shift in the direction of greater caution, neutrality, and possible ambivalence toward whistleblowing among future professionals. Between 2015 and 2025, there was a marked decline in both explicitly negative and explicitly positive attitudes, while the share of neutral responses increased significantly (by 17.56 percentage points). The decline in definitely negative attitudes (from 4.46% to 1.1%) and rather negative ones (from 18.75% to 10.5%) suggests a diminishing resistance to the idea of whistleblowing. This may reflect the broader normalization of the concept in public discourse, where it is increasingly discussed as a standard element of organizational accountability, especially in relation to law, compliance, and ethics. At the same time, there is also a noticeable decrease in "rather positive" attitudes (from 25.89% to 19.7%), while the share of those who are definitely positive remained relatively stable. This drop in moderate support, accompanied by the sharp rise in neutrality, suggests that while the concept may no longer provoke resistance, it also no longer evokes straightforward approval. This evolution may reflect a maturing understanding of the phenomenon. Respondents are more informed, but also more cautious. It highlights the importance of further educational efforts not only to clarify the definition and procedures surrounding whistleblowing, but also to foster ethical reflection and critical engagement with its role in professional life. Such an attitude may stem from a cautious, observational approach to the practice of whistleblowing itself. Significant changes in the legal and social environment may lead individuals to adopt a "wait-and-see" stance (one in which they observe the consequences of either engaging in or refraining from whistleblowing). This reflective posture may reflect uncertainty about institutional protections, social acceptance, or professional repercussions associated with reporting misconduct. Diagnosing the underlying causes of the observed shifts in attitudes toward whistleblowing would require additional, in-depth qualitative research in future. Such an approach would allow for a more nuanced understanding of the motivations, concerns, and contextual factors that shape individuals' perceptions and

decisions related to whistleblowing. According to TPB, attitudes are only one component influencing behavioral intentions, alongside perceived social norms and perceived behavioral control. Even individuals with a generally favorable view of whistleblowing may refrain from acting if they perceive a lack of institutional support, anticipate social or professional retaliation, or feel unsure about the effectiveness of whistleblowing mechanisms. Thus, although the attitudinal landscape has shifted over the past decade, this may not translate into a proportionate increase in actual whistleblowing behavior unless it is accompanied by changes in organizational culture, legal protections, and the perceived safety of reporting misconduct.

As previous research has shown, there is a relationship between the perceived gravity and potential consequences of a given incident and employees' willingness to report it. The more severe or consequential the wrongdoing is perceived, the higher the likelihood that employees will report it, although fear of retaliation or personal cost can reduce this willingness (Contreras-Barraza et al., 2022, Jabbour, De Sousa Jabbour, Latan, 2019). A similar pattern is evident in in this study. Participants were presented with six hypothetical scenarios that could plausibly occur within a university setting and were asked to indicate their willingness to respond. The results reveal a significant difference between the self-declared reactions of students surveyed in 2015 and those surveyed in 2025. A marked shift can be observed in the increased sense of agency and responsibility among these future professionals. For example, in a scenario involving the regular cancellation of classes by a university lecturer, 70% of respondents in 2015 stated they would not react, while in 2025, only 11% reported the same, reflecting a 59 pp decrease in passive responses. It is also worth noting that the lowest levels of willingness to report misconduct, both in 2015 and in 2025, were associated with the scenario involving a student damaging university property. This may reflect a lack of identification with the university as an institution, or with the concept of shared responsibility for common goods. A particularly noteworthy trend is the decrease in willingness to report certain forms of serious misconduct, which raises questions about underlying factors influencing ethical engagement. In the case of plagiarism, willingness to report dropped by 21 pp over the decade, and in the case of bribery, by 11 pp. It reflects a worrying trend of the erosion of sensitivity to serious violation. This may point to the normalization of certain unethical practices or a growing ambivalence toward institutional rules. Attitudes toward nepotism remained unchanged: in both years, 59% of respondents expressed readiness to report such practices. A new trend is observed in relation to discrimination. In 2015, 62% of respondents declared willingness to report discriminatory behaviour. In 2025, this number increased by approximately 20 pp, reflecting a greater sensitivity to equity, fairness, and inclusion in the university environment. This erosion in willingness to report serious forms of misconduct prompts further inquiry into the underlying motivations behind such hesitation. In order to better understand this behavioral shift, it is necessary to examine the specific reasons respondents provided for choosing not to intervene across the various scenarios included in the study. The reasons for non-intervention

across any of the scenarios presented in the survey were most commonly attributed to fear of retaliation (from either fellow students or academic staff) (2015 – 47%, 2025 – 52%), the perception that the misconduct was of minor importance (2015 – 46%; 2025 – 36%), and little interest in matters concerning the university (2015 – 24%; 2025 – 16%). The simultaneous decline in two specific justifications for non-intervention—namely, the perception that the misconduct was of minor importance (from 46% in 2015 to 36% in 2025) may indicate a subtle shift in students' orientation toward institutional life. Very concerning is the persistent fear of being socially stigmatized as a "snitch". The fact that over 43% of respondents reported that this fear would deter them from reporting unethical behavior underlines the cultural and psychological dimension of whistleblowing aversion. This suggests that legal protections alone are insufficient to foster a speak-up culture: cultural norms and perceptions must also be addressed through education, awareness campaigns, and supportive leadership. Nearly 36% of respondents indicated that they would refrain from reporting wrongdoing because they did not know whom to report it to. Given the significant changes that have taken place over the past decade in the rapid development of artificial intelligence and the evolution of whistleblowing mechanisms and communication channels, a direct comparison between current results and those from ten years ago may be of limited validity. The findings highlight the central role of confidentiality and institutional trust in shaping whistleblowing preferences. The fact that a dedicated anonymous platform was the most frequently selected channel (32.4%) suggests that perceived safety and discretion remain crucial factors for individuals considering whether to report misconduct. At the same time, the substantial proportion of respondents who preferred direct reporting to a designated person or ombudsman (30.6%) may indicate a parallel need for human interaction, reassurance, and procedural clarity. This preference could also reflect confidence in formal institutional structures, provided they are perceived as approachable and fair. The relatively strong support for email reporting (22.2%) suggests a growing acceptance of digital tools, but with an expectation of traceability and recordkeeping. Together, these results imply that students are not uniformly risk-averse, but rather weigh the perceived trade-offs between anonymity, accessibility, and institutional responsiveness. Importantly, the diversity of preferences also signals that a one-size-fits-all whistleblowing mechanism is unlikely to be sufficient. Universities and other organizations should therefore consider offering a range of clearly communicated and trustworthy channels that align with the varied expectations of potential whistleblowers. Finally, it is worth noting that 42% of respondents declared having witnessed a whistleblowing situation in their environment. This relatively high figure suggests not only a growing visibility of whistleblowing practices, but also an increased awareness of ethical responsibility and accountability among students.

5. Conclusions

This longitudinal comparison of respondents' attitudes toward whistleblowing over a ten-year period reveals a complex and evolving picture of ethical engagement among future professionals. On the one hand, the results suggest a marked increase in general awareness of whistleblowing, greater sensitivity to issues such as discrimination, and a growing preference for secure and anonymous reporting mechanisms. On the other hand, a decline in the willingness to report serious forms of misconduct, such as plagiarism and bribery, arises concerns about shifting ethical boundaries and the possible normalization of certain unacceptable behaviors within academic environments. The persistence of fear-based deterrents, particularly retaliation (Dhamija, Rai, 2018) and the fear of being perceived as a "snitch", highlights the cultural and psychological dimensions that continue to inhibit proactive ethical action (Lancaster, Alnaqi, Mcintosh, 2017). The increased preference for anonymous platforms confirms that confidentiality remains a central concern for potential whistleblowers. Strong confidentiality protections are essential to encourage reporting, reduce fear of retaliation, and ensure the effectiveness of whistleblowing as a tool for organizational accountability what is consistent with the results of the other research (De Graaf, 2019, Hassink, Vries, Bollen,2007). Finally, the comparison of 2015 and 2025 data reflects a generation in ethical transition, more informed and engaged in some areas, yet still constrained by old fears and emerging uncertainties. To harness their potential as ethical actors in the workplace, organizations must respond with equally evolved support systems and cultural frameworks.

This study, while offering valuable insights, is not without limitations. The sample was limited to students from selected Polish universities and cannot be considered representative of the wider student population. The findings are based on self-reported attitudes, which may be influenced by social desirability bias.

The findings offer practical value for multiple stakeholders. For organizations, they provide insights into the ethical mindsets of future employees and highlight the need to design trusted, reporting channels. For universities, they point to gaps in ethics education and institutional communication, urging the integration of whistleblowing awareness into academic programs. The academic community gains access to rare longitudinal data that can inform future theoretical and empirical studies. As today's students become tomorrow's professionals, understanding their ethical orientations is essential to shaping workplaces that support integrity and responsible conduct.

References

1. Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, *Vol. 50, Iss. 2*, doi:10.1016/0749-5978(91)90020-T

2. Ajzen, I. (2002). Perceived Behavioral Control, Self-Efficacy, Locus of Control, and the Theory of Planned Behavior. *Journal of Applied Social Psychology, Vol. 32, Iss. 4*, doi:10.1111/j.1559-1816.2002.tb00236.x

3. Austell, D.B. (2009). Servant leadership in international education. *Journal of Global Initiatives, Vol. 4, Iss. 1*, pp. 53-69.

4. Bernawati, Y., Widhiyanti, S. (2020). Whistleblowing and fraud in digital era. *The Indonesian Accounting Review. Vol. 10, Iss. 2*, doi:10.14414/tiar.v10i2.2011

5. Bowers, K.S. (1973). Situationism in psychology: An analysis and a critique. *Psychological Review, Vol. 80, Iss. 3*, pp. 307-336.

6. Brand, V. (2020). Corporate Whistleblowing, Smart Regulation and Regtech: The Coming of the Whistlebot? *Corporate Governance: Arrangements & Laws eJournal*. https://doi.org/10.2139/ssrn.3698446

7. Brown, M.E., Treviño, L.K. (2006). Ethical leadership: A review and future directions. *The Leadership Quarterly, Vol. 17, Iss. 6*, pp. 595-616, doi:10.1016/j.leaqua.2006.10.004

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

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

10. Deng, X., Kang, J., Low, B.S. (2013). Corporate social responsibility and stakeholder value maximization: Evidence from mergers. *Journal of Financial Economics, Vol. 110, Iss. 1*, pp. 87-109, doi:10.1016/j.jfineco.2013.04.014

11. Dhamija, S., Rai, S. (2018). Role of retaliation and value orientation in whistleblowing intentions. *Asian Journal of Business Ethics, Vol. 7*, pp. 37-52, doi:10.1007/S13520-017-0078-6

12. Dolan, S.L., Garcia, S. (2002). Managing by values: Cultural redesign for strategic organizational change at the dawn of the twenty-first century. *Journal of Management Development, Vol. 21, Iss. 2*, pp. 101-117, doi:10.1108/02621710210417411

13. *EU Whistleblower Monitor*. Retrieved from: https://www.whistleblowingmonitor.eu, 12.05.2025.

14. Greenleaf, R.K. (1977). *Servant leadership: A journey into the nature of legitimate power and greatness*. New York: Paulist Press.

15. Hassink, H., Vries, M., Bollen, L. (2007). A content analysis of whistleblowing policies of leading European companies. *Journal of Business Ethics, Vol. 75*, pp. 25-44, doi:10.1007/S10551-006-9236-9

16. Jabbour, C., De Sousa Jabbour, A., Latan, H. (2019). To blow or not to blow the whistle: The role of rationalization in the perceived seriousness of threats and wrongdoing. *Journal of Business Ethics, Vol. 169*, pp. 517-535, doi:10.1007/s10551-019-04287-5

17. Jayachandran, A., John, J., Thomas, A.S., Smiju, I.S. (2024). Evolution of CSR and ESG Concepts in the Frame of Sustainability: Insights From Thematic Evolution Across Nations. In: B. Ajithakumari Vijayappan Nair, G. Muschert, A. Jayachandran (Eds.), *ESG Frameworks for Sustainable Business Practices* (pp. 1-30). IGI Global Scientific Publishing. https://doi.org/10.4018/979-8-3693-3880-3.ch001

18. Lancaster, A., Alnaqi, H., Mcintosh, B. (2017). Cultures of fear: Perspectives on whistleblowing. *British Journal of Mental Health Nursing, Vol. 6, Iss. 3*, pp. 134-137, doi:10.12968/BJMH.2017.6.3.134

19. Li, D., Wang, X., Meng, L. (2024). Skeletons in the closet: How and when internal and external corporate social responsibility affect employees' internal whistleblowing behaviors. *Business Ethics, the Environment & Responsibility*. https://doi.org/10.1111/beer.12677.

20. Miceli, M.P., Near, J.P. (1985). Characteristics of organizational climate and perceived wrongdoing associated with whistle-blowing decisions. *Personnel Psychology, Vol. 38, Iss. 3*, pp. 525-544.

21. Occupational Fraud 2022 (2022). *A Report to the Nations*. Retrieved from: https://acfepublic.s3.us-west-2.amazonaws.com/2022+Report+to+the+Nations.pdf, 29.06.2025.

22. Swiatek-Barylska, I., Opara, M. (2016). Perception of whistleblowing by professionals-to-be. Results of the research. *Management Forum, Vol. 4, Iss. 3*, pp. 2-8.

23. Welch, K., Stubben, S. (2020). Throw out your assumptions about whistleblowing. *Harvard Business Review, No. 1*.

24. Welch, K., Stubben, S. (2020). Throw out your assumptions about whistleblowing. *Harvard Business Review*. Retrieved from: https://hbr.org/2020/01/throw-out-your-assumptions-about-whistleblowing, 27.04.2024.

25. Xu, Y., Li, A., Lin, X., Ding, Z. (2023). Does internal whistleblowing build more socially responsible firms? *International Review of Economics & Finance*, doi:10.1016/j.iref.2023.03.016