

# State of Whistleblowing Research: A Thematic Analysis

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## Abstract

The relative starring role of whistleblowing incidences in exposing the corporate wrongdoings and money laundering to combat corruption impeding the development of the economy offers a platform to explore the whistleblowing literature and map the state of scholarship in different national and international journals in the period 2012–2018. It also provides a gap analysis assessment through thematic analysis of the ghettoized articles and brings into focus the possible research lacunas. The outcomes of the analysis reveal that much involvement has set in motion in terms of many articles published in a varied range of peer-reviewed journals on a myriad of themes focusing mainly on the USA. However, whistleblowing research in India as the cohort is still in its infancy. The convergence of the importance of specific topics such as regulatory mechanisms and reforms, incentives and awards system for promoting the whistleblowing activities as an anti-corruption instrument, and the other fundamental driving forces triggering or hindering the whistleblowing intent signals the presence of the collective body of knowledge in this field. This study may contribute constructively to escalating the advanced research particularly on Indian perspective in order to bring more clarity to streamline the whistleblowing policies and mechanisms with full proof protections against retaliation involved in detecting and disclosing the corrupt practices.

## Keywords

Whistleblowing, wrongdoings, thematic analysis, corporate governance, literature review  
Review of Research on Whistleblowing: A Thematic Analysis

## Introduction

Encouraging whistleblowing on acts of suspected corruption is needed in safeguarding the public interest and promoting a culture of public accountability and integrity (OECD G20 Anti-Corruption Action Plan Protection of Whistleblowers: Study on whistleblower protection frameworks, a compendium of best practices and guiding principles for legislation). Whistleblowing can be defined as ‘the reporting by employees or former employees of illegal, irregular, dangerous or unethical practices by employers’ (International Labour Organization Thesaurus, 2005). Whistleblowing as one of the corporate governance mechanisms aids in amplifying transparency and accountability. Despite the regulatory push to develop check and balances in order to combat the frauds and corruption, regulators remain hesitant in articulating a robust whistleblowing mechanism for encouraging the

detection and reporting of wrongdoings, including bribery and corruption. The OECD Foreign Bribery Report (2014) stated that 33 per cent of the bribery cases were detected through either voluntary disclosure or whistleblowing.

The latest economic outlook report released by the Organization for Economic Cooperation and Development (OECD, 2019) shows that India will remain to be the world’s fastest growing major economy. Despite the rosy projection about the Indian economy as the world’s fastest-growing major economy, a flurry of scams broke out fuelling anxiety about the risk to the economic development. Examples include the Satyam fiasco, the fraudulent deeds exhumed in Ranbaxy, and very recent Punjab National Bank (PNB) scam where diamond merchant Nirav Modi was accused of syphoning off funds about ₹11,500 crores from the public sector bank, PNB. Later on, joining the march of folly, ICICI Bank ex-Managing Director and the Chief Executive Officer had been in the eye of a controversy

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over ICICI Bank-Videocon loan issue after a whistleblower accused her. Last but not least, Sun Pharmaceuticals Industries Ltd, a Pharmaceutical giant, has come under cloud over allegations of failing to make proper disclosures, financial irregularities, and governance lapses based on the complaints received from a whistleblower. Anecdotal evidence across the globe show that whistleblowers can make a difference. For example, in USA, two whistleblowers, Cynthia Cooper and Sherron Watkins, played a substantial role in exposing accounting frauds at WorldCom and Enron, respectively, and were named as the 2002 'persons of the year' by TIME magazine. Comprehending the significance of whistleblowing, a host of mechanism and solution to address such irregularities and menace are the need of the hour. The use of whistleblowing mechanism as an instrument for detecting the fraud in order to improve the governance standards seems to be the only way out. Bolstered by this, governments and regulatory bodies are, increasingly, making it mandatory for companies to make provisions for whistleblower helplines to help employees to voice the concerns in case of any potential fraud or misconduct.

Whistleblowing is a recent phenomenon, although it is not a new term. Whistleblowing as an academic field is regarded as a multidisciplinary bridge field that has recently emerged from the corporate governance which is a matter of concern for Indian corporations since the beginning and still is in a state of flux. The literature related to whistleblowing is vast. There are extensive research efforts and empirical findings carried out on discrete subtopics which are available in a fragmented form. Thus, to look at the holistic picture, all scattered works should join together so that an overall status of the subject matter can be appraised, and research gaps can be bridged. Given that, this study provides the status of whistleblowing research based on many publications in different national and international journals in the period 2012–2018 followed by the thematic analysis. The remainder of the article is organized as follows. The next section provides the background of the study followed by the third section which explains the methodology employed to provide the status of whistleblowing scholarship. The next section presents the analysis including the thematic analysis as a significant fragment of the entire analysis and discusses the outcomes of the analysis. Each identified theme has been separately defined along with a description of the selected identified articles based on our judgement under each theme. The fourth section states the limitation of the study and offers the direction and scope of future research followed by conclusion.

## **Background of the Study**

This research endeavour started with a view to assimilating the extant literature on whistleblowing as a first step towards

ascertaining the key elements influencing whistleblowing intent and behaviour in order to examine the differences in whistleblowing policy disclosure of Indian listed firms as a part of Indian Council of Social Science Research (ICSSR) project under the special research scheme. To understand and map the state of scholarship on whistleblowing nationally and internationally, the past literature related to the domain as well as the different methodology used by other researchers to map the state of scholarship on the various subject matters has been explored. Initially, in the review of global research on whistleblowing, it was found that the majority of studies have the US institutional context, whereas research on Indian context is almost negligible. However, ample studies are conducted to review the literature and methodological trends and patterns in a various subject matters, that is, corporate governance, talent management, and international marketing literature (Anlesinya, Dartey-Baah, & Amponsah-Tawiah, 2019; Rana & Sharma, 2016; Srinivasan & Srinivasan, 2011). For example, a study was conducted by Rana and Sharma (2016), where the authors attempted to develop a broad conceptual framework for the international marketing research process and also categorized methodologies, conducted as a rigorous systematic review based on an assessment of articles on international marketing published in academic journals between 1990 and 2012. Similarly, Srinivasan, and Srinivasan (2011) explored the state of scholarship on corporate governance research published in national and international peer-reviewed journals during the period 2000–2010 by using the EBSCO-integrated search engine followed by thematic analysis. There is extensive research endeavour on whistleblowing mostly carried out on international context, especially on USA as revealed by this study too. However, not a single article has identified exploring whistleblowing research in India. Although the scholarship in the field of corporate governance-related issues has grown steadily over the decades, it seems to be still in a state of flux. Surprisingly, as discussed earlier, the common thread between all the corporate scams happened in the last few years is that all revealed by whistleblowers only. Provided that, there is a need for empirical research in the Indian context to develop the theories embedded in local realities. Against this background, it proposes that the state whistleblowing research in an emerging economy context is likely to be different, given its unique institutional contexts.

This article attempts to understand whether the global research on whistleblowing in top-tiered international journals exhibits the growing interest in India and whether the articles published in reputed journals in India reflect the differences vis-a-vis the global discourse on the subject matter. It also implies that despite the substantial interest in the subject matter, the field is still under-explored, especially in the Indian context. Therefore, it provides an opportunity to contribute by providing the first of its kind systematic review of the literature to map the state of

scholarship on whistleblowing in order to identify and demonstrate the prospective research themes which allows the researchers and academicians to further dwell more in depth into the subject matter.

## Methodology

EBSCO-integrated search engine was used to review the papers published in scholarly peer-reviewed journals. The following keywords were used for searching the papers in the EBSCO Database as the author provided a word to search in the title or abstract for articles published during the period 2012–2018:

‘financial Wrongdoing’ OR AB ‘financial Wrongdoing’ OR SU ‘financial Wrongdoing’ OR KW ‘financial Wrongdoing’ TI ‘Whistle\*’ OR AB ‘Whistle\*’ OR SU ‘Whistle\*’ OR KW ‘Whistle\*’ TI ‘financial Disclosure’ OR AB ‘financial Disclosure’ OR SU ‘financial Disclosure’ OR KW ‘financial Disclosure’ TI ‘financial Misconduct’ OR AB ‘financial Misconduct’ OR SU ‘financial Misconduct’ OR KW ‘financial Misconduct’ TI ‘Scandal’ OR AB ‘Scandal’ OR SU ‘Scandal’ OR KW ‘Scandal’ TI ‘Illegitimate practice’ OR.

It resulted in 2,694 scholarly peer-reviewed articles as on 11 August 2018. Considering paucity of time as a major constraint, the study covers the articles from 2012 to 2018 only. Out of 2,694 articles, 319 articles were on whistleblowing and remaining papers were related to different areas other than whistleblowing. For 319 articles, 67 full papers were available, and only abstract were available for remaining 252 articles. The abstract of all the 319 articles was reviewed by the authors, followed by a thematic analysis of the content. Inconsistent identification of the themes may result in a measurement error; hence, several procedures were followed. To ensure reliability and validity of the classification, all the articles were equally divided among the authors for the analysis. First, the abstracts were analysed twice to ensure that the categorization of the themes by the authors were appropriate. The thematic classifications were, then, compared with each other. There was a high degree of convergence among the authors (90%). In case of incongruity for the selection of theme, a consensus was arrived at after a discussion.

## Analysis and Discussion

In this study, a comprehensive and critical review of the research efforts on whistleblowing as a subject matter has been carried out. First, the articles on whistleblowing published during the period of the study, that is, from 2012 to 2018 are exhibited, followed by identification of the journals with a high frequency of articles on whistleblowing theme. Second, the current status of whistleblowing

research in India has been depicted. Finally, the appraisal of the articles published in peer-reviewed scholarly journals has been done to identify the most researched themes.

### Year-wise Articles Published

Table 1 shows the number of papers published each year. In 2012, in total, 45 papers were published, while in 2013 and 2014, number of articles on whistleblowing was 43. From 2015 onwards, scholarship on whistleblowing increased. The total number of articles published in 2018 is 33 covering only up to 11 August indicating that this area is gaining importance over the period.

### Publication Frequency in Journals

The occurrence of publication of articles on whistleblowing theme in scholarly journals provides the evidence about which journal(s) is preferred by the researchers and what kind of scholarly peer-reviewed journal(s) are showing their interest on whistleblowing or related topics.

Table 2 provides a list of journals which published maximum number of articles on whistleblowing. A total of 167 journals were identified with 319 articles published as listed in the Annexure 1. In total, 109 journals published only one article each on whistleblowing during 2012–2018. In total, 35 journals published two articles on whistleblowing and only 23 journals published more than two articles on whistleblowing. Journal of Business Ethics ranks first in terms of high frequency of paper published on whistleblowing followed by The CPA Journal and Strategic Finance with 13 and 12 papers published, respectively. International Journal of Health Policy & Management published nine papers on whistleblowing which were added to the literature on whistleblowing. There are nine journals which published three articles during the sample period. Strangely, all 24 journals are based on international studies and not a single article on India.

**Table 1.** Year-wise Articles Published from 2012 to 2018

Years	No. of Papers
2012	45
2013	43
2014	43
2015	49
2016	52
2017	54
2018	33
<b>Total</b>	<b>319</b>

**Source:** The authors.

**Table 2. Journals with High Frequency of Articles on Whistleblowing**

SN	Journal Name	Articles Published
1	<i>Journal of Business Ethics</i> , Springer	26
2	<i>The CPA Journal</i>	13
3	<i>Strategic Finance</i>	12
4	<i>International Journal of Health Policy &amp; Management</i>	9
5	<i>Auditing: A Journal of Practice &amp; Theory</i> (American Accounting Association), Publons	6
6	<i>Behavioral Research in Accounting</i> (American Accounting Association)	6
7	<i>Internal Auditor</i> (published by Institute of Internal Auditor, Australia)	6
8	<i>Journal of Accountancy</i> , AICPA Publication	6
9	<i>Journal of Investment Compliance</i> , Emerald Group	6
10	<i>International Journal of Law &amp; Management</i> , Emerald	5
11	<i>International Tax Review</i>	5
12	<i>Labour Law Journal</i>	4
13	<i>Michigan Law Review</i> (published by MLR Association)	4
14	<i>Industrial Law Journal</i> , Oxford University Press	4
15	<i>International Financial Law Review</i>	4
16	<i>Journal of Corporation Law</i> , University of IOWA	3
17	<i>Nursing Management</i> , UK.	3
18	<i>ABA Journal of Labor &amp; Employment Law</i> , American Bar Association	3
19	<i>Accountability in Research: Policies &amp; Quality Assurance</i> , Taylor & Francis	3
20	<i>Administrative Law Review</i>	3
21	<i>Fordham Journal of Corporate &amp; Financial Law</i>	3
22	<i>Human Relations</i> , SAGE Publications	3
23	<i>Journal of Health Care Compliance</i>	3
24	<i>Journal of Tax Practice &amp; Procedure</i> (published CCH Tax & Accounting)	3

**Source:** The authors.

**Table 3. Status of Whistleblowing Research in India**

Name of the Journal	Articles on VVB	Articles Refer to India	Articles on India	Sample Country/ Research Type	Total No. of Papers in Each Journal
<i>Accounting &amp; the Public Interest</i>	2	0	0	USA	2
<i>Accounting Education</i>	2	0	0	USA	2
<i>Accounting Perspectives</i>	1	0	0	Canada	1
<i>Accounting Review</i>	1	0	0	USA	1
<i>Advanced Management Journal</i>	1	0	0	USA	1
<i>American Journal of Economics &amp; Sociology</i>	1	0	0	USA	1
<i>Applied Economics</i>	1	0	0	USA	1
<i>Auditing: A Journal of Practice &amp; Theory</i> (American Accounting Association)	5	0	0	USA (4) Canada (1)	5
<i>Australian Journal of Public Administration</i>	1	0	0	Australia, Norway and the USA	1
<i>Behavioral Research in Accounting</i>	6	0	0	USA	6
<i>Brigham Young University Law Review</i>	1	0	0	USA	1

(Table 3 Continued)

(Table 3 Continued)

Name of the Journal	Articles on WB	Articles Refer to India	Articles on India	Sample Country/ Research Type	Total No. of Papers in Each Journal
<i>Business &amp; Commercial Law Journal</i>	1	0	0	USA	1
<i>Business &amp; Politics</i>	1	0	0	Sweden (1) and the European Union	1
<i>Business &amp; Society Review</i>	1	0	0	USA	1
<i>Business Ethics: A European Review</i>	2	0	0	UK (1) and China (1)	2
<i>Delaware Journal of Corporate Law</i>	1	0	0	USA	1
<i>Financial Executive</i>	1	0	0	USA	1
<i>Harvard Law Review</i>	1	0	0	USA	1
<i>Industrial Relations Journal</i>	1	0	0	UK	1
<i>Internal Auditor</i>	2	0	0	(1) USA and (1) Australia	2
<i>International Labour Review</i>	1	0	0	France, Germany, UK and USA	1
<i>Issues in Accounting Education</i>	1	0	0	Japan	1
<i>IUP Journal of Corporate Governance</i>	1	1	1	India	1
<i>Journal of Accountancy</i>	3	0	0	USA	3
<i>Journal of Corporation Law</i>	2	0	0	USA	2
<i>Journal of Economics &amp; Management Strategy</i>	1	0	0	USA	1
<i>Journal of Education for Business</i>	1	0	0	Australia	1
<i>Journal of Forensic Accounting Research</i>	1	0	0	USA	1
<i>Journal of Management &amp; Governance</i>	1	0	0	Germany	1
<i>Journal of Management Information Systems</i>	1	0	0	USA	1
<i>Labor Law Journal</i>	3	0	0	USA	3
<i>Marmara University Journal of Economic &amp; Administrative Sciences</i>	1	0	0	Turkey	1
<i>Michigan Law Review</i>	3	0	0	USA	3
<i>Phi Kappa Phi Forum</i>	1	0	0	USA	1
<i>Public Personnel Management</i>	1	0	0	USA	1
<i>Review of Accounting Studies</i>	1	0	0	USA	1
<i>SCMS Journal of Indian Management</i>	1	1	1	India	1
<i>The CPA Journal</i>	8	0	0	USA	8
<i>The Yale Law Journal</i>	1	0	0	USA	1
<i>Yale Journal on Regulation</i>	1	0	0	USA	1
<b>Total</b>	<b>67</b>				<b>67</b>

Source: The authors.

### Status of Whistleblowing Research in India

Table 3 exhibits the status of whistleblowing research in India. The analysis was carried out only for 67 articles for which full papers were available in the EBSCO database. Merely from the abstract, it is not always possible to identify the country-specific sample used as a unit of analysis. Out of 67 full papers, there were only two studies which pertain to India and published in 2014 in the following Indian academic journals: *IUP Journal of Corporate Governance* and *SCMS Journal of Indian Management*. In both papers, the authors have, throughout their endeavour, sought to

throw light on the ethical–moral aspects well as demographic factors affecting the propensity of employees to blow the whistle in the Indian scenario. Out of 67 papers, two articles focused whistleblowing in Canada while there was one article each on Turkey, Australia, UK and China as the unit of analysis. Through the review of the global research on whistleblowing, it was found that majority of the studies had USA as the unit of analysis. There were only two articles where cross-country analysis was carried out. Interestingly, in one article, which was published in the *Australian Journal of Public Administration*, authors compared results of numerous large-scale survey studies of

whistleblowing by public sector employees in Australia, Norway, and the USA and reviewed incidence rates of wrongdoing, whistleblowing and retaliation, as perceived by thousands of respondents employed by several government agencies in these countries. Interestingly, more than 95 per cent of the papers were empirical based on survey method where researchers gathered data from the employees at a different level as a primary source of information, and they applied various analytical tools (descriptive as well as inferential) such as structure equation modelling and regression analysis. During the time of reviewing the articles, it was further observed that a large number of articles reported whistleblowing incidences especially in government organizations and departments as compared to private sector. The next section lists various identified themes for the articles. Rest of the articles provides detailed tracking of the various provisions of whistleblowing regulations in different countries, suggesting new insights for policymakers to redesign whistleblowing systems within different corporate governance systems.

### Thematic Analysis

While the status of whistleblowing research on India is not very satisfactory, this section analyses the themes that are being frequently researched. Table 4 presents the classification of articles based on the identified themes.

The top five themes related to whistleblowing research are Regulatory Mechanism and Reforms (72 articles), Incentives and Awards (31 articles), Behavioural Aspects and Whistleblowing Intent (30 articles), Whistleblowing Reporting System (28 articles) and Whistleblower Protection (24 articles). The other broad themes that appeared were Evaluation of Whistleblowing Cases, Organizational Factors and Response, Determinants of Whistleblowing Behaviour, Ethics, Whistleblowing as Corporate Governance Mechanism, Demographic Factors and Whistleblowing Intent, Role of Whistleblower and Board Characteristics and Turnover. Around 16 papers did not fall under any of the above themes and, hence, were aggregated together under others.

Interestingly, about 23 per cent of total articles reviewed the regulatory mechanism and reforms for the whistleblower protection and other related matters thereof. Approximately 10 per cent of the studies on whistleblowing were based on the themes like incentives and awards systems, and behavioural aspects and whistleblowing intent. The next most examined theme is the whistleblowing reporting system. Despite less number of articles on the role of whistleblower and board characteristics and turnover, these topics were identified as separate themes due to increasing importance of such issues. Here, it is notable that only four papers published in Indian Journals on four different themes out of which two articles are empirical. In the following subsection, each theme has been explored in a detailed manner.

**Table 4. Theme-wise Analysis of the Articles on Whistleblowing**

SN	Themes	Papers in International Journals	Papers in Indian Journals
1	Audit	13	
2	Behavioural Aspects and Whistleblowing Intent	30	
3	Board Characteristics and Turnover	3	
4	Demographic Factors and Whistleblowing Intent	6	1
5	Determinants of Whistleblowing Behaviour	18	
6	Ethics	19	1
7	Evaluation of Whistleblowing Cases	23	
8	Incentives and Awards	31	
9	Organizational Factors and Response	20	
10	Regulatory Mechanism and Reforms	72	1
11	Role of Whistleblower	4	
12	Whistleblower Protection	24	1
13	Whistleblowing as Corporate Governance Mechanism	8	
14	Whistleblowing Reporting System	28	
15	Others	16	
	<b>Total</b>	<b>315</b>	<b>4</b>

**Source:** The authors.

## **Audit**

There were 13 articles on the audit as one of the themes of whistleblowing. Audit committee plays an essential role in oversighting the whistleblowing mechanism. Lee and Fargher (2018) found in their study that a high-quality audit committee is associated with the execution of a robust internal whistleblowing system, which, in turn, lessens the probability of external relative to internal reporting. Another study done by Wilson, Mc Nellis, and Latham (2018) advocates that auditor familiarity improves trust, which, in turn, positively encourages an employee's intentions to blow the whistle.

## **Behavioural Aspects and Whistleblowing Intent**

There were 30 papers that dealt with the behavioural aspects such as attitude, professional commitment, seriousness, sense of responsibility, organizational commitment, etc., as key drivers affecting the intention of employees to blow the whistle. A study by Chen and Lai (2014) reveal that moral intensity, potential harm and social pressure differentially affect whistleblower's choice of selecting an internal or external reporting channel. They categorized whistleblowers into four conceptual types: indifferent, rebel, mature and spoilt. Another study conducted by Proost, Pavlinská, Baillien, Brebels, and Van den Broeck (2013) shows that employees with a strong moral identity were more likely to blow the whistle on the misdemeanours whereas employees who were low in moral identity were less likely to report of any wrongdoing. There was no article on understanding behavioural aspects and whistleblowing intent explicitly in the Indian context.

## **Board Characteristics and Turnover**

Under this category, only three articles were identified. Despite the lesser number of articles, we kept it as a separate theme due to the growing importance of this sub-theme as the board of directors perform a very vital role of directing, oversight, controlling as well as the advisory role. It is the duty of the board to direct and control the managers who act as an agent of the shareholders. An empirical analysis done by Gao, Kim, Tsang, and Wu (2017) shows fascinating result that during the fraud committing period, outside directors in those firms exhibit an abnormal level of turnover. Scrutinizing the characteristics of independent directors and boards at these fraud firms, they find strong evidence that female directors, directors who have greater stock ownership in the firm and directors with multiple directorships at other firms are more likely to depart scam firms (Campello, Ferrés, & Ormazabal, 2017). Notably, firms with more independent directors are more likely to have good corporate governance standards. Contrary to that, a study conducted by Campello

et al. (2017) related to the formation of cartel reveals that market reactions to news of cartel prosecutions subdued when accused firms have a high proportion of independent directors on their boards. Independent directors were serving on cartel-indicted firms penalized by losing board seats and vote support at other firms where they served.

## **Demographic Factors and Whistleblowing Intent**

There were seven articles, including one article on India, which examined the influence of demographic variables such as age, gender, income, etc., on employees' intent to report the misconduct (Sowmya & Rajashekar, 2014; Trongmateerut & Sweeney, 2013). Cassematis and Wortley (2013) made an attempt to classify Australian public sector employees as either whistleblowers or non-reporting observers using personal details (gender, public sector tenure, organizational tenure and age), work attitudes (job satisfaction, trust in management, and whistleblowing propensity) and employee behaviour (organizational citizenship behaviour).

## **Determinants of Whistleblowing Behaviour**

A large number of articles (18) were identified where not only demographic but also other factors such as actualization of affordances, the seriousness of wrongdoing, cultural, individual personality, emotions, etc., had been considered as determinants of individuals' whistleblowing intentions. An interesting study was conducted by Lewis and Vandekerckhove (2018) where authors argued that trade unions play a vital role in dealing with obstructing elements, but this requires them to be appropriately engaged in the whistleblowing process. Research carried out by Gao and Brink (2017) is based on five determinants of whistleblowing intent identified by Near and Miceli (1995). The first determinant is whistleblowers' personality characteristics such as moral judgement, and demographic characteristics, second is characteristics of the report recipient, third determinant is characteristics of the wrongdoer such as wrongdoer's power and credibility and fourth, characteristics of the wrongdoing that affect the dependence of the organization on the wrongdoing and evidence credibility. And the final determinant, characteristics of the organization, examines organizational perceptions of the appropriateness of whistleblowing, organizational climate and organizational structure.

## **Ethics**

Ethics is a normative foundation of whistleblowing acts. Webber and Archambeault (2015) in their study reveal that exposing corporate misdemeanours reportedly shows commitment to honesty and integrity is a public service responsibility, and a hallmark of the profession. Many

studies argue that ethical foundations and high moral values trigger the intention of doing whistleblowing. In a study done by Watts and Ronald Buckley (2017), they proposed a dual-processing model of moral whistleblowing in organizations. In this study, the authors described moral whistleblowing as a unique type of whistleblowing where the whistleblowers consider themselves as moral agents where moral intuition and deliberative reasoning process might interact to influence the whistleblowing behaviour of moral agents. The model combines individual variables (e.g., moral identity), organizational variables (e.g., organizational culture) and external, societal variables (e.g., media perceptions) to explain the moral whistleblowing process and the impact of moral agents on organizations and society.

### *Evaluation of Whistleblowing Cases*

The other way of researching the issues related to whistleblowing is the case study method or the evaluation of real cases of whistleblowing rather than empirical data analysis. We identified 23 articles that addressed the whistleblowing cases or mulling over the court cases related to whistleblowers mostly in the USA. An article by Katz, LaVan, and Lopez (2012) discusses the implications from litigation of whistleblowing in the organization. It provides analysis of 188 cases of whistleblowing litigation from 940 litigated between 2003 and 2010. It suggests that 75 per cent of the litigated case shows that an employer tries to discharge the employee.

### *Incentives and Awards*

There were 31 articles which argued that how incentives and award systems within a company implemented by various regulatory bodies mostly concerning USA such as Internal Revenue Service (IRS), Securities and Exchanges Commission (SEC), Dodd-Frank Act (2010), to name a few, affect the propensity to blow the whistle. Although the laws offer rewards to encourage whistleblowing, Call, Kedia, and Rajgopal (2016) argue that ‘firms discourage whistle-blowing by giving employees incentives to remain quiet about financial irregularities’. Some studies suggest that penalties lead to a more significant increase in internal whistleblowing as compared to rewards (Chen, Nichol, & Zhou, 2017). Brink, Jordan Lowe, and Victoravich (2013) discuss that it is not only the internal reporting system but also the strength of evidence that triggers the employees’ intentions to report fraud. When evidence is weak, the presence of an internal incentive decreases SEC reporting intentions.

### *Organizational Factors and Response*

Organizational factors such as its culture and system, and how an organization responds or retaliates when the fraud is detected and revealed by a whistleblower also determine the

propensity to blow the whistle. In all, 20 papers dealt with how organizational factors determine the whistleblowing intent and in what ways organizations respond to such incidences. In a study accompanied by Skivenes and Trygstad (2017) based on the examination of the survey material of 6,000 Norwegian employees across sectors and industries, the researchers found that organizational power resources of positions, and other institutional factors matter rather than individual power resources on whistleblowing activity. Makowsky and Wang (2018) in their study tested six basic organizational architectures—horizontal, vertical, pyramid-shaped and inverted pyramid-shaped structures, and found that horizontal and pyramid structures are more effective at reducing embezzlement and rate of embezzlement and whistleblowing increases with the number of levels in the structure.

### *Regulatory Mechanism and Reforms*

In all, 73 papers including one paper on India dealt with the regulatory framework and reforms in respect of the whistleblowing policy. Most of the articles review the major US laws such as Sarbanes Oxley Act, False Claims Act, the Internal Review Service and Dodd-Frank Act on whistleblowing (Archambeault & Webber, 2015; Pacella, 2016). Some articles review the changing USA legislation and court cases concerning whistleblowers incentives-and-protection and the taxability of whistleblower awards (Dey & Quamina, 2015; Leifer, 2014). Surprisingly, a very few studies examine the laws of other countries as a unit of study other than the USA. An article by Chodikoff (2017) provides an overview of the USA and Canadian whistleblower programmes and claims that US whistleblower programmes resulted in the massive recovery of unreported tax dollars and successful tax prosecutions, while the Canadian whistleblower me had limited success. Similarly, a few articles were assessing the provisions of the Public Interest Disclosure Act 1998 in light of the case laws and suggested to bring the legislative reforms with the expectation that employees will be more confident about raising concerns about wrongdoing that would ultimately benefit society at large (Lewis, 2017).

### *Role of Whistleblower*

In all, four articles focused on the role of a whistleblower as a valuable resource in fraud detection and curbing corruption. Whistleblowers are indeed a valuable resource to regulators investigating securities violations, but whether there is a link between whistleblower’s involvement, and the outcomes of enforcement actions is unclear (Lee & Xiao, 2018). A study led by Call, Martin, Sharp and Wilde (2018) reveals that ‘whistleblower involvement is associated with higher monetary penalties for targeted firms and employees and with longer prison sentences for culpable executives’. The authors also find

that regulators more rapidly begin enforcement proceedings when whistleblowers are involved and suggest that ‘whistleblowers are a valuable source of information for regulators who investigate and prosecute financial misrepresentation’.

### **Whistleblower Protection**

Huge number of research works, under the theme regulatory mechanism, and reforms critically examined the provisions of different legislation about whistleblower protection as a core concern to curb the retaliation. However, despite the increasing number of statutory protections to whistleblowers, fear of reprisal remains a primary reason why individuals fail to report misconduct. In total, 25 articles including one article on India discussed about the protection of whistleblower. Most of the studies were in the US context as a unit of analysis. Within this, few studies have compared the federal legislation with the state legislature and attempted to identify any states that offer better protection to whistleblowers than federal law currently provides (Goza, Tyner, & Johnson, 2014). Merely one paper under this theme has published in Indian journal where it has been revealed that legislation for whistleblower protection vary widely across nations with the US A delivering the best protection to whistleblowers trailed by Australian whistleblower protection laws and, then, South Africa; India, China and Indonesia lag considerably behind in having a sound whistleblower mechanism (Sharma, Kanojia, & Sachdeva, 2018).

### **Whistleblowing as Corporate Governance Mechanism**

Corporate governance is all about how the companies are managed and controlled. Despite a flurry of reforms set forward to raise the corporate governance standard, India is still witnessing a flurry of corporate scandals. Surprisingly such scams are revealed by none other than whistleblowers who reported all wrongdoings. Whistleblowing is one of the corporate governance mechanisms through which fair business practices can be enforced, and illegal acts can be deterred (Rachagan & Kuppusamy, 2013). In total, eight articles were found considering whistleblowing as important corporate governance mechanism helps in addressing the agency issues. Authors Maroun and Wainer (2013) argue that ‘legislation mandating that auditor’s blow the whistle on their clients’ transgressions can assist in overcoming agency-related costs and improve confidence in external audit’.

### **Whistleblowing Reporting System**

In total, 28 papers are identified under this theme. As discussed earlier due to fear of retaliation, the likelihoods of reporting for any misconduct may be less. In order to

ease such fears of retaliations, for example, harassment, threats or intimidation, loss of job, etc., and boost reporting, hotlines often describe explicit whistleblower protections which, in turn, would help fixing the wrongdoing internally without causing mutilation to the organization’s status (Atkinson, Jones, & Eduardo, 2012). Similarly, a study by da Silva and de Sousa (2017) support the implementation of an anonymous reporting channel operated internally within an organization as it increases the tenured employee’s intention in reporting the accounting-fraud. However, Wainberg and Perreault (2016) in their work suggested that such vivid arrangements (they referred to as explicit protections) may achieve the opposite of their intended result by increasing the salience of retaliatory threats, thereby discouraging whistleblower reporting. They provided evidence that when explicit protections are added to a firm’s whistleblower hotline policy, consequently, management is less fly to indicate that the misconduct will report through the hotline due to a higher risk of reporting.

### **Limitations of the Study**

It is an exploratory study to understand and the map of the state of the scholarship on whistleblowing as well as to identify and examine themes that have researched across the globe and published in scholarly peer-reviewed journals identified by using the EBSCO database during the period of the study. The other database or an exclusive list of top indexed journals can also be referred for the identification and screening of articles with a more extended period of the study. The invaluable role of whistleblowing incidences in disclosing the recent corporate frauds and exposing mismanagement and corrupt practices trigger us to mull over on this issue.

### **Conclusion and Implications**

The expedition of this research endeavour started with a view to assimilating the extant literature on whistleblowing as a first step towards identifying the key drivers that influence the whistleblowing action and explores the differences in whistleblowing policy disclosure of Indian listed firms as a part of ICSSR project. This study aims at performing a comprehensive and critical review of the research endeavour on whistleblowing as a subject matter. It has further sought to demonstrate the prospective research themes that allow the researchers and academicians to further dwell more in depth into the subject matter and rationale for taking myriad decisions. The appraisal of the articles published in peer-reviewed scholarly journals reflects a steady and growing research on whistleblowing. By and large the USA, as a unit of analysis, is at the centre to this discourse. Although widespread interest in whistleblowing endures up surging especially in Western developed countries, studies on whistleblowing on other

emerging economies including India as a unit of analysis or as a reference are very fewer. Notably, large numbers of articles offer a critical appraisal of the sweeping whistleblowing legislation and programmes intending to protect whistleblower against retaliation and other allied matters, thereof. Interestingly, a large pool of articles taken together with all the factors influencing the whistleblower intent to report also emerged as one of the most researched topics. Thus, it offers an opportunity for rigorous empirical research in the Indian context to narrow down the gap that has been historically studied in other countries in order to bring more clarity to strengthen the whistleblowing policies framework in India with full impervious protections against reprisal involved in detecting and disclosing the corrupt practices that stifles growth and hampers development.

### Declaration of Conflicting Interests

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#### Annexure I. List of Journals

SN	Journal Name	Indian/International	No. of Papers
1	<i>Accounting &amp; the Public Interest</i>	International	2
2	<i>Accounting Education</i>	International	2
3	<i>Accounting Perspectives</i>	International	2
4	<i>Accounting Review</i>	International	1
5	<i>Advanced Management Journal</i>	International	1
6	<i>American Journal of Economics &amp; Sociology</i>	International	1
7	<i>Applied Economics</i>	International	2
8	<i>Auditing: A Journal of Practice &amp; Theory</i> (American Accounting Association)	International	6
9	<i>Australian Journal of Public Administration</i>	International	1
10	<i>Behavioral Research in Accounting</i>	International	6
11	<i>Brigham Young University Law Review</i>	International	1
12	<i>Business &amp; Commercial Law Journal</i>	International	1
13	<i>Business &amp; Politics</i>	International	1
14	<i>Business &amp; Society Review</i> (00453609)	International	1
15	<i>Business Ethics: A European Review</i>	International	2
16	<i>Delaware Journal of Corporate Law</i>	International	2
17	<i>Financial Executive</i>	International	2
18	<i>Harvard Law Review</i>	International	1
19	<i>Industrial Relations Journal</i>	International	2
20	<i>Internal Auditor</i>	International	6
21	<i>International Labour Review</i>	International	1

(Annexure I Continued)

*(Annexure 1 Continued)*

SN	Journal Name	Indian/International	No. of Papers
22	<i>Issues in Accounting Education</i>	International	1
23	<i>IUP Journal of Corporate Governance</i>	National	1
24	<i>Journal of Accountancy</i>	International	6
25	<i>Journal of Corporation Law</i>	International	3
26	<i>Journal of Economics &amp; Management Strategy</i>	International	2
27	<i>Journal of Education for Business</i>	International	1
28	<i>Journal of Forensic Accounting Research</i>	International	1
29	<i>Journal of Management &amp; Governance</i>	International	2
30	<i>Journal of Management Information Systems</i>	International	2
31	<i>Labour Law Journal</i>	International	4
32	<i>Marmara University Journal of Economic &amp; Administrative Sciences</i>	International	2
33	<i>Michigan Law Review</i>	International	4
34	<i>Phi Kappa Phi Forum</i>	International	1
35	<i>Public Personnel Management</i>	International	1
36	<i>Review of Accounting Studies</i>	International	1
37	<i>SCMS Journal of Indian Management</i>	National	2
38	<i>The CPA Journal</i>	International	13
39	<i>The Yale Law Journal</i>	International	1
40	<i>Yale Journal on Regulation</i>	International	2
41	<i>Nursing Management, UK</i>	International	3
42	<i>ABA Journal of Labor &amp; Employment Law</i>	International	3
43	<i>Academic Journal of Business, Administration, Law &amp; Social Sciences</i>	International	2
44	<i>Accountability in Research: Policies &amp; Quality Assurance</i>	International	3
45	<i>Accounting &amp; Finance Review (AFR)</i>	International	2
46	<i>Accounting Forum</i>	International	2
47	<i>Accounting Research Journal</i>	International	1
48	<i>Accounting, Organizations &amp; Society</i>	International	1
49	<i>Administration &amp; Society</i>	International	1
50	<i>Administrative Law Review</i>	International	3
51	<i>American Business Law Journal</i>	International	1
52	<i>American Journal of Management</i>	International	1
53	<i>American University International Law Review</i>	International	1
54	<i>Amme Idaresi Dergisi</i>	International	1
55	<i>Asian Journal of Business &amp; Accounting</i>	International	1
56	<i>Australian Business Law Review</i>	International	1
57	<i>Bancni Vestnik</i>	International	1
58	<i>Bancni Vestnik/Pollick, Matej</i>	International	1
59	<i>BAR—Brazilian Administration Review</i>	International	1
60	<i>Benefits Quarterly</i>	International	1
61	<i>British Accounting Review</i>	International	1
62	<i>Brooklyn Journal of Corporate, Financial &amp; Commercial Law</i>	International	1
63	<i>Business Law Review</i>	International	1

*(Annexure 1 Continued)*

*(Annexure 1 Continued)*

SN	Journal Name	Indian/International	No. of Papers
64	<i>Business Studies Journal</i>	International	1
65	<i>Canadian Tax Journal</i>	International	1
66	<i>Civil Engineering (08857024)</i>	International	1
67	<i>Columbia Law Review</i>	International	1
68	<i>Contemporary Accounting Research</i>	International	2
69	<i>Contract Management</i>	International	2
70	<i>Duke Law Journal</i>	International	1
71	<i>Economic &amp; Industrial Democracy</i>	International	1
72	<i>Economic Behavior &amp; Organization</i>	International	1
73	<i>Economics, Management &amp; Financial Markets</i>	International	1
74	<i>Economies et Societes</i>	International	1
75	<i>El Profesional de la Información Ene</i>	International	1
76	<i>Employee Relations Law Journal</i>	International	1
77	<i>Employee Rights &amp; Employment Policy Journal</i>	International	2
78	<i>Fordham Journal of Corporate &amp; Financial Law</i>	International	3
79	<i>Franklin Business &amp; Law Journal</i>	International	2
80	<i>Georgetown Journal of Legal Ethics</i>	International	1
81	<i>Group Processes &amp; Intergroup Relations</i>	International	1
82	<i>Harvard Journal on Legislation</i>	International	1
83	<i>Harvard Law Review</i>	International	1
84	<i>Human Organization</i>	International	1
85	<i>Human Relations</i>	International	3
86	<i>Human Resources Psychology/Psihologia Resurselor Umane.</i>	International	1
87	<i>IDES</i>	International	1
88	<i>Indian Journal of Corporate Governance</i>	International	1
89	<i>Industrial Law Journal</i>	International	4
90	<i>Information Systems Journal</i>	International	2
91	<i>International Journal of Auditing</i>	International	2
92	<i>International Journal of Disclosure &amp; Governance</i>	International	2
93	<i>International Journal of Health Policy &amp; Management</i>	International	9
94	<i>International Journal of Human Resources Development &amp; Management</i>	International	1
95	<i>International Journal of Law &amp; Management</i>	International	5
96	<i>International Journal of Management &amp; Decision Making</i>	International	1
97	<i>International Journal of Research in Commerce &amp; Management</i>	International	2
98	<i>International Research Journal of Applied Finance</i>	International	1
99	<i>International Review of Law</i>	International	1
100	<i>International Tax Review</i>	International	5
101	<i>International Financial Law Review</i>	International	4
102	<i>Iranian Journal of Management Studies</i>	International	1
103	<i>Journal of Accounting &amp; Economics</i>	International	1
104	<i>Journal of Accounting &amp; Finance (2158-3625)</i>	International	1
105	<i>Journal of Accounting &amp; Organizational Change</i>	International	1

*(Annexure 1 Continued)*

*(Annexure I Continued)*

SN	Journal Name	Indian/International	No. of Papers
106	<i>Journal of Accounting Literature</i>	International	1
107	<i>Journal of Accounting Research</i>	International	1
108	<i>Journal of Administrative Sciences/Yonetim Bilimleri Dergisi</i>	International	1
109	<i>Journal of Applied Accounting Research</i>	International	2
110	<i>Journal of Business Ethics</i>	International	26
111	<i>Journal of Business Research</i>	International	1
112	<i>Journal of Consumer Behaviour</i>	International	1
113	<i>Journal of Corporate &amp; Financial Law</i>	International	2
114	<i>Journal of Financial Crime</i>	International	1
115	<i>Journal of Financial Regulation &amp; Compliance</i>	International	1
116	<i>Journal of Global Management</i>	International	1
117	<i>Journal of Health Care Compliance</i>	International	3
118	<i>Journal of Health Policy &amp; Management</i>	International	1
119	<i>Journal of Investment Compliance (Emerald Group)</i>	International	6
120	<i>Journal of Law &amp; Economics</i>	International	1
121	<i>Journal of Legal Ethics (Summer 2012)</i>	International	1
122	<i>Journal of Management Inquiry</i>	International	1
123	<i>Journal of Managerial Psychology</i>	International	1
124	<i>Journal of Marketing &amp; Management</i>	International	1
125	<i>Journal of Money Laundering Control</i>	International	1
126	<i>Journal of Passthrough Entities</i>	International	1
127	<i>Journal of Public Administration Research &amp; Theory</i>	International	1
128	<i>Journal of Tax Practice &amp; Procedure</i>	International	3
129	<i>Journal of the Insurance Institute of India</i>	International	1
130	<i>Journal of Theoretical Accounting Research</i>	International	1
131	<i>Journal of Turkish Court of Accounts/Sayistay Dergisi</i>	International	1
132	<i>Journal of Workplace Rights</i>	International	2
133	<i>Journal of Financial Crime</i>	International	1
134	<i>Kastamonu University Journal of Economics &amp; Administrative Sciences Faculty</i>	International	1
135	<i>Management</i>	International	2
136	<i>Management Communication Quarterly</i>	International	1
137	<i>Northwestern University Law Review</i>	International	1
138	<i>Organization</i>	International	1
139	<i>Organization Studies</i>	International	1
140	<i>Organizational Behavior &amp; Human Decision Processes</i>	International	1
141	<i>Personnel Review</i>	International	1
142	<i>Problems of Management in the 21st Century</i>	International	2
143	<i>Professional Safety</i>	International	1
144	<i>Public Choice</i>	International	1
145	<i>Public Management Review</i>	International	2
146	<i>Public Performance &amp; Management Review</i>	International	1
147	<i>Review of Banking &amp; Financial Law</i>	International	2

*(Annexure I Continued)*

(Annexure I Continued)

SN	Journal Name	Indian/International	No. of Papers
148	<i>Review of Public Personnel Administration</i>	International	1
149	<i>Revista de Administração Mackenzie</i>	International	1
150	<i>Revista de Contabilidade e Organizações</i>	International	1
151	<i>Revue Management et Avenir</i>	International	1
152	<i>RMA Journal</i>	International	1
153	<i>S. L. Professional Safety</i>	International	1
154	<i>Sakarya University Journal of Science</i>	International	1
155	<i>Social Science Journal</i>	International	2
156	<i>South African Journal of Economic &amp; Management Sciences</i>	International	1
157	<i>Southern Economic Journal</i>	International	1
158	<i>St. John's Law Review</i>	International	1
159	<i>Strategic Finance</i>	International	12
160	<i>Studies in Business &amp; Economics</i>	International	1
161	<i>Supplement</i>	International	1
162	<i>Tax Lawyer (Spring)</i>	International	1
163	<i>Taxation in Australia</i>	International	1
164	<i>TQM Journal</i>	International	1
165	<i>University of Chicago Law Review</i>	International	1
166	<i>University of Pennsylvania Law Review</i>	International	1
167	<i>Virginia Tax Review</i>	International	2
	<b>Total</b>		<b>319</b>

Source: The authors.

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