

**DETERMINANTS OF INDIVIDUAL TENDENCIES IN WHISTLEBLOWING: A GLOBAL SYSTEMATIC LITERATURE REVIEW**

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**ABSTRACT**

This study aims to systematically synthesize global evidence on the determinants influencing individuals' tendencies to engage in whistleblowing within the public sector, where ethical integrity is vital for institutional accountability. Using a Systematic Literature Review (SLR) guided by the PRISMA framework, 257 studies were identified from Scopus and Google Scholar, with 75 articles meeting the eligibility criteria for in-depth thematic analysis. The analysis reveals five major determinant categories: (1) the nature of violations and reporting context, (2) social, cultural, and relational contexts, (3) cognitive models and behavioral theories, (4) leadership and organizational climate, and (5) personal and psychological factors. Findings indicate that whistleblowing intention is shaped by the interaction of individual moral cognition, organizational environment, and socio-cultural structures. While legal protection and moral values are necessary, they are insufficient without supportive leadership, psychological safety, and credible reporting systems. The study concludes that promoting whistleblowing requires an integrated approach that combines institutional safeguards, ethical leadership, and a culture of trust. Future research should explore how these multi-level determinants interact across diverse cultural and institutional contexts to transform moral intention into actual reporting behavior.

**Key words:** Whistleblowing; Public Sector; Ethics; Organizational Behavior; Governance.

**INTRODUCTION**

Whistleblowing plays a crucial role in uncovering misconduct and enhancing accountability, particularly in the public sector, where organizational integrity directly affects public trust and welfare (Cho and Song 2015; Ugaddan and Park 2019). Globally, unethical behavior has been recognized as a severe organizational threat, with estimated losses of about 5% of organizational revenue lost to fraud each year (ACFE 2024). Notably, tips from employees remain the single most effective mechanism for detecting fraud and unethical behavior, accounting for 43% of all detected cases. Moreover, over half (52%) of these tips originate from employees, underscoring the pivotal role of internal whistleblowing in fraud detection (ACFE, 2024). Furthermore, organizations that provide fraud awareness training have been shown to receive twice as many tips from employees compared to those that do not, indicating that education and support can significantly strengthen ethical vigilance (ACFE, 2024).

Despite this crucial role, many employees continue to remain silent when witnessing misconduct, reflecting an enduring "whistleblower's dilemma" (Batolas 2023). Within government organizations, reporting wrongdoing serves as a primary mechanism to prevent corruption, abuse of power, and unethical practices (Okafor et al. 2020; Tumoramy, Ntayi, and Muhwezi 2018). Nevertheless, whistleblowing continues to face challenges such as fear of retaliation, rigid hierarchical culture, and insufficient legal protection (Batolas 2023; Latan et al. 2023). Previous studies also indicate that organizational justice, institutional support, and public service motivation play essential roles in shaping individuals' willingness to report misconduct (Ugaddan and Park 2019; Yuswono and Hartijasti 2018).

Despite the growing body of literature, most prior studies have focused on whistleblowing in developed countries and the private sector, leaving a limited understanding of the determinants of individual whistleblowing tendencies within the public sector on a global scale (Okafor et al. 2020; Tumoramy et al. 2018). Moreover, research gaps remain in explaining the complex interrelationships among individual, situational, and organizational factors—such as organizational support, perceived personal costs, and whistleblower protection (Cho and Song 2015; Latan et al. 2023). A comprehensive global systematic review is therefore needed to identify overarching patterns of these determinants and to understand how cultural, institutional, and policy contexts shape individuals' willingness to blow the whistle. Addressing these gaps, the present study aims to systematically review and synthesize global evidence on the determinants influencing individuals' tendencies to engage in whistleblowing in the public sector, emphasizing motivational, organizational, and socio-psychological dimensions.

## METHOD

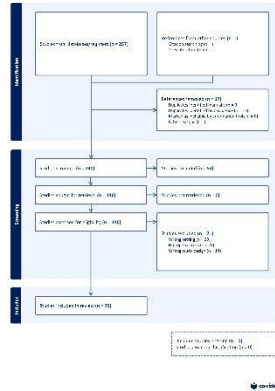


Figure 1. PRISMA Diagram

This study adopts a Systematic Literature Review (SLR) design, chosen for its ability to synthesize existing evidence through a rigorous, explicit, and transparent multi-step process (Galletta et al. 2024). To ensure a systematic and replicable review procedure, the study follows the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework. The data collection process began with the identification stage, where relevant studies were retrieved from the Scopus and Google Scholar databases, resulting in a total of 257 relevant articles. During the screening stage, 182 articles were excluded because they were either irrelevant to the research topic or not accessible in full text. As a result, 75 studies were included for in-depth qualitative analysis. In line with best practices for systematic reviews, the collected data were analyzed qualitatively through thematic synthesis to identify, analyze, and report key patterns, emerging themes, and existing research gaps (Galletta et al., 2024).

## RESULTS AND DISCUSSION

This section presents and discusses the major thematic findings that emerged from the systematic synthesis of the literature. The analysis reveals five overarching themes that collectively explain the determinants of whistleblowing intention in the public sectors of developing countries: (1) the nature of violations and reporting context, (2) social, cultural, and relational contexts, (3) cognitive models and behavioral theories, (4) leadership and organizational climate, and (5) personal and psychological determinants. Together, these themes provide a comprehensive framework that integrates structural, contextual, and individual-level factors influencing individual whistleblowing intention.

### Nature of Violations and Reporting Context

A systematic analysis of the literature reveals that individuals' tendencies to engage in whistleblowing are significantly shaped by the complex interaction between the nature of the violation and the context of reporting. The seriousness or magnitude of the wrongdoing consistently emerges as a strong predictor of whistleblowing intention. Empirical studies involving accounting students and professional accountants confirm that the greater the perceived harm caused by misconduct, the stronger the intention to report it (Andon et al. 2018; Apadore et al. 2018). Conversely, the frequency of violations introduces a more nuanced dynamic: when misconduct occurs repeatedly, trust in internal reporting mechanisms tends to decline, weakening intentions to report internally while simultaneously increasing the likelihood of external reporting through channels perceived as more effective (Kaptein 2022).

This pattern highlights the central importance of reporting mechanisms. Whistleblowing intentions are notably higher when reports can be made through independent third-party systems, which offer stronger anonymity and reduce fears of conflict of interest (Gao et al., 2015). Additionally, situational variables such as the presence of bystanders and the hierarchical power of the wrongdoer influence decisions to report. The presence of other witnesses can lead to a diffusion of responsibility, while a higher hierarchical position of the perpetrator heightens perceived retaliation risks (Gao et al., 2015). Collectively, these findings emphasize that the credibility and independence of reporting channels, especially within public sector institutions in developing countries, are crucial to strengthening employees' confidence to report wrongdoing and to recognizing the moral salience of violation seriousness as a key motivational driver.

### Social, Cultural, and Relational Contexts

Whistleblowing behavior does not occur in a vacuum; it is embedded within complex socio-cultural and relational environments that generate both moral dilemmas and psychological tension. A qualitative study in Brazil, for instance, revealed that family logics—operating as both moral drivers and inhibitors due to perceived familial risks—often outweigh professional or institutional considerations in shaping whistleblowing intentions (Ayres 2022). Similarly, in Poland, the socio-historical legacy of authoritarian regimes has stigmatized

whistleblowing as an act of betrayal, creating a “social and legal vacuum” characterized by public distrust toward reporting institutions (Arcimowicz 2022).

From a theoretical standpoint, Social Identity Theory provides an explanatory framework for these dynamics. Whistleblowing intentions depend on the individual’s identification with different social groups: strong identification with the wrongdoer’s ingroup suppresses willingness to report, while identification with a superordinate group (e.g., the profession or society at large) enhances it (Anvari et al. 2019). A recent meta-analysis differentiates between two forms of closeness—psychological closeness (e.g., friendship), which decreases reporting intention, and hierarchical closeness (e.g., same job level), which increases it (Batolas et al., 2022). These findings collectively affirm that, particularly in developing countries where communal and hierarchical ties remain strong, whistleblowing behavior is deeply influenced by the tension between personal loyalty, cultural norms, and relational structures.

#### **Cognitive Models and Behavioral Theories**

The global evidence base consistently identifies the Theory of Planned Behavior (TPB) as the most relevant cognitive framework for predicting whistleblowing intention in public sector contexts. According to TPB, employees’ intentions are shaped by three core cognitive antecedents: attitude toward whistleblowing, subjective norms (perceived social support), and perceived behavioral control (belief in one’s capability to report) (Brown et al., 2016; Tudu 2020; Yuswono and Hartijasti 2018; Zakaria et al., 2016). Among these, positive attitudes—rooted in beliefs that reporting promotes organizational integrity—and perceived behavioral control—reflecting confidence in one’s ability to report without severe consequences—emerge as the strongest predictors (Brown et al. 2016; Tripermata et al. 2021; Yuswono and Hartijasti 2018).

Complementary theoretical models reinforce these insights. The Moral Intensity Model suggests that the inherent seriousness of wrongdoing and the degree of social consensus about its inappropriateness directly shape ethical decision-making processes (Valentine and Godkin 2019). Likewise, the Principled Organizational Dissent (POD) framework identifies personal responsibility as a motivator and perceived reporting cost as a deterrent (Alleyne et al. 2017; Tudu 2020).

Further, Social Information Processing Theory and Social Cognitive Theory expand this understanding by linking environmental cues—such as ethical leadership or whistleblowing education—to cognitive and affective mediators including psychological safety, moral identity, and reporting attitudes (Aslam et al. 2023; Ibrahim et al. 2018). Importantly, these cognitive processes are moderated by organizational factors such as perceived organizational support (POS) and ethical culture, which determine whether cognitive intentions translate into actual reporting behavior (Tripermata et al. 2021; Tudu 2020; Yuswono and Hartijasti 2018).

#### **Leadership and Organizational Climate**

Leadership and organizational climate consistently emerge as pivotal determinants of whistleblowing intention among public sector employees. Across contexts, ethical, authentic, responsible, and supportive leadership styles have been shown to strengthen employees’ moral courage and willingness to report wrongdoing. Ethical leadership, for instance, fosters whistleblowing intention directly and indirectly by cultivating trust, psychological safety, and positive reporting attitudes (Ibrahim et al. 2018; Novaro 2024). Similarly, responsible leadership promotes reporting through moral courage and psychological safety (Akhtar et al. 2021), while authentic and supportive leadership strengthen whistleblowing intentions via organizational commitment and perceived organizational support (Afe et al. 2018; Jin and You 2025).

These leadership effects operate through and reinforce a supportive organizational climate, characterized by a strong ethical culture and a high level of organizational support. Evidence from developing countries shows that a positive ethical climate directly enhances employees’ reporting intentions (Anugerah et al., 2019; Cheng et al., 2019). Likewise, perceived organizational support (POS)—the belief that the organization values employees and protects them from retaliation—acts both as a direct driver of whistleblowing intention (Chang, Wilding, and Shin 2017) and as a mediator of leadership influence (Afe et al. 2018; Jin and You 2025). The perceived effectiveness and trustworthiness of internal reporting systems also form essential components of an enabling organizational environment (Oelrich 2019). Collectively, the interaction between ethical leadership and organizational climate creates conditions where employees feel both psychologically secure and morally obligated to act as internal watchdogs—an indispensable element of public accountability.

#### **Personal and Psychological Determinants**

At the individual level, whistleblowing intention is profoundly shaped by personal morality, psychological resources, and rational cost–benefit evaluations. Moral identity, ethical awareness, and the perceived moral intensity of wrongdoing consistently emerge as key antecedents (Arroyo 2024; Manesh et al. 2024). Moral courage acts as a mediating factor that transforms moral awareness into the willingness to act (Johari et al., 2024). Ethical ideology also plays a moderating role: individuals with high idealism are more likely to report misconduct, while those with high relativism tend to rationalize or ignore unethical behavior (Latan et al., 2019).

In addition to moral traits, positive psychological states such as public service motivation (Cho and Song 2015), job satisfaction (Dhamija and Rai 2018), psychological ownership (Lee, 2021), and psychological capital (Johari 2024) enhance reporting intentions. Personality traits such as internal locus of control further strengthen individuals’ confidence to act (Aruoren et al., 2020). However, whistleblowing decisions also involve rational evaluations of risks and costs. Fear of retaliation and perceived personal costs remain major deterrents (Cho &

Song, 2015), while psychological safety acts as a critical enabler (El-Gazar et al. 2025). Notably, strong organizational identification may paradoxically reduce reporting intention due to conflicts between loyalty and moral obligation (Dhamija and Rai 2018). Overall, these findings illustrate that whistleblowing intention results from the interplay between moral disposition, psychological readiness, and perceived organizational protection.

Taken together, the five themes highlight that whistleblowing in the public sector is a multi-level phenomenon, governed by the interplay between structural, contextual, and individual-level determinants. The findings demonstrate that while moral cognition and leadership are critical antecedents, their effects are amplified only in supportive organizational and cultural contexts that mitigate fear and enhance perceived safety. These insights have direct implications for policy and practice: strengthening institutional frameworks, building ethical leadership capacity, and fostering a psychologically safe environment are essential to translate moral intentions into actual reporting behaviors.

## CONCLUSION

This systematic review reveals that whistleblowing intention in the public sector is a multi-level construct influenced by individual, organizational, and institutional factors. The findings show that individuals' willingness to report wrongdoing is not determined solely by moral judgment or the presence of legal protection but rather by the interaction between ethical cognition, organizational environment, and socio-cultural context (Cho & Song, 2015; Latan et al., 2023). The seriousness of misconduct and the perceived credibility of reporting channels emerge as consistent predictors of whistleblowing behavior (Apadore et al., 2018; Kaptein, 2019).

At the cognitive level, frameworks such as the Theory of Planned Behavior and the Moral Intensity Model emphasize the roles of attitude, perceived behavioral control, and moral evaluation as key antecedents of whistleblowing intention (Brown et al., 2016; Valentine & Godkin, 2019). However, these individual drivers are deeply shaped by organizational leadership and climate—particularly ethical leadership, organizational support, and perceived psychological safety—which enhance employees' confidence and moral courage to act (Ugaddan & Park, 2019; Ibrahim et al., 2025).

Furthermore, the review highlights that cultural and relational contexts play a defining role, especially in developing countries where hierarchical structures and social ties may discourage dissent (Ayres et al., 2022; Arcimowicz et al., 2022). Fear of retaliation and low institutional trust remain major barriers, suggesting that legal frameworks alone are insufficient to encourage reporting. Instead, effective whistleblowing requires ethical leadership, supportive culture, and credible, independent reporting systems that assure fairness and protection (Chang et al., 2017; Oelrich, 2019).

In summary, this study concludes that promoting whistleblowing in the public sector demands an integrated approach—strengthening legal safeguards while cultivating organizational environments that value integrity, trust, and moral accountability. Future research should further examine how personal ethics, leadership behavior, and institutional design interact to translate moral intention into active reporting behavior (Latan et al., 2023; Ugaddan & Park, 2019).

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