

## **Fundamental Factors Influencing on Whistleblowing: A Systematic Literature Review**

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### **Abstract**

This systematic literature review was conducted with the aim of synthesizing the results of studies on whistleblowing from the perspective of psychological, moral, and ethical factors that shape whistleblowing behavior and the role of organizations in creating conditions for whistleblowing behavior. The analysis was conducted with a qualitative approach using content analysis from the results of studies on whistleblowing from 1970 to 2026. The study approach was carried out using the PRISMA method and with the help of Nvivo software version 12. From this systematic literature review, it can be concluded that the fundamental factors for someone to carry out whistleblowing actions are greatly influenced by psychological, moral, and ethical factors where these factors play a very important role for whistleblowers in making decisions about their willingness to report violations when faced with dilemmas such as fear of threats, retaliation, and silencing which are very dominant factors. Therefore, the creation of a good ethical climate and accompanied by ethical leadership and legal protection for whistleblowers will provide a positive climate in the organization to reduce unethical and illegal actions. The implication of the results of this systematic literature review is that related parties such as organizations that implement fraud prevention with a whistleblowing system must be able to provide a sense of security and comfort for whistleblowers to carry out their intentions in exposing fraud.

**Keywords:** Whistleblowing, Whistleblower, illegal, ethical climate, morals, psychology, ethical dilemmas

**Originality:** A systematic literature review specifically reviewing the main factors that influence the reasons why someone wants or does not want to become a whistleblower, reviewed from very basic factors, namely psychological, ethical and moral factors, has never been done before.

### **Background**

The definition of whistleblowing was first introduced in 1972 by Nader, R., Petkas, PJ and Blackwell, K. They define whistleblowing as the act of a person who, in the belief that the public

interest is more important than the interests of the organization where he works, publicly reveals if the organization is involved in corrupt, illegal, fraudulent, or harmful activities. This definition then continues to develop through various discourses along with the emergence of related theoretical and empirical studies with whistleblowing with the review from the perspective of morality, loyalty, politics, legitimacy as well as issues of retaliation and legal protection. In 1985, Near and Miceli proposes a new definition of whistleblowing. They define whistleblowing as a disclosure by an employee or former employee employees of an organization about illegal, immoral, or unauthorized practices that are within under the control of their employer to a person or organization that may take action. This definition remains widely used in studies on whistleblowing. In In 1987, they also conducted one of the first studies to explore whether legal protections offered to federal employees have the potential to lead to retaliation. From 1991 to 2002, numerous studies began to be conducted on whistleblowing in relation to organizations. Academics were involved in ethical discourse surrounding conflicts of interest in whistleblowing, and academics accounting defines it as reporting audit findings to parties outside the chain of control normal command when the findings have the potential to harm reputation or profits company (Arnold and Ponemon, 1991). Furthermore, reporting channels and involvement Internal and external auditors have also been widely studied. Miceli and Near (1994) emphasized that internal auditors can be equated with whistleblowers because of their duties requires them to report violations of the rules. However, Chambers (1995) refutes this by stating that a professional has no obligation to act as a whistleblower even though there may be personal obligations, which justified by personal and social morality, for internal auditors to disclose external concerns.

A review or study of whistleblowing conducted between 2001 and 2010, involving researchers from various disciplines such as law, psychology, management, and accounting. These studies focus on retaliation, the effectiveness of policies corporate whistleblowing and legal provisions, whistleblowing intentions, ethics professionalism, and anonymity. In a study on the effectiveness of whistleblowing policies companies and legal provisions, issues such as the questionable benefits of the channel complaints (hotlines) in suppressing violations also emerged to the surface (Kaplan and Schultz, 2007); (Curtis, 2006).

Research on whistleblowing has emerged as a growing field is very important because of its vital role in exposing unethical and illegal acts in within the organization, thus encouraging transparency and accountability (Aryanti & Hasanati, 2024). Over the past few decades, studies on whistleblowing have evolved from a narrowly focused ethical concern to a multidimensional phenomenon which are interrelated with psychology, organizational behavior, and governance (Latan et al., 2018). A study by Arroyo & Smaili (2025) on the periodization of studies related to reporting violations from the 1970s to 2022 illustrate fundamental developments, begins with a definition of whistleblowing and continues with studies that focus on ethics and morals, including their role and impact on organizations.

In addition, empirical evidence also highlights whistleblowing as a key mechanism in fraud detection, with employees responsible for uncovering almost half of the reported fraud cases

(Aryanti & Hasanati, 2024); (Khan, 2022). Practical attention is more focused on improving the implementation of reporting policies. worldwide breaches and the significant financial and reputational risks faced organizations without an effective reporting system (Suh & Shim, 2020); (Nguyen & Pham, 2024).

While important, the decision to report a violation remains complex and fraught with psychological, social, and organizational challenges (Abbas & Ashiq, 2020) ; (Bjørkelo, 2013). The problem is a consistent reluctance among employees to report violations due to fear of retaliation or revenge and lack of support organizational, and cultural barriers (Heriana & Prastiwi, 2024); (Nawawi & Salin, 2019). Although many studies have examined the factors that influence a person's intentions to report violations, there are still gaps in understanding the interaction of factors psychological factors such as moral responsibility, risk perception, and emotional responses to organizational environmental variables such as ethical climate and leadership (Aryanti & Hasanati, 2024) ; (Zhou et al., 2018) ; (Dalton & Radtke, 2013). Apart from that, there are findings that contradictory regarding the role of subjective norms and perceived behavioral control in shaping violation reporting behavior (Usari & Martdianty, 2025); (Munap et al., 2025). This controversy has hampered the development of comprehensive models for predicting and encourage reporting of violations, with significant consequences including continued organizational violations and declining employee well-being (Nanoty & Tyagi, 2025); (Mesmer-Magnus & Viswesvaran, 2005).

Conceptually, reporting violations is seen as a form of organizational behavior prosocial behavior motivated by moral agency and ethical leadership in an organizational climate which supports (Watts & Buckley, 2017); (Liu et al., 2015). Theory of Planned Behavior provides a basic framework linking attitudes, subjective norms, and control perceived behavior with the intention of reporting violations (Usari & Martdianty, 2025); (Erwandy et al., 2025). Psychological safety and organizational support mediate the relationship This, affects the willingness of employees to report inappropriate actions or activities. ethical (El-Gazar et al., 2024); (Suerth, 2025). This integrated framework leads to examination of individual and contextual determinants of whistleblowing (Latan et al., 2018); (Vadera et al., 2009).

This systematic literature review aims to synthesize study of whistleblowing from the perspective of psychological, ethical and moral factors shaping whistleblowing behavior and the role of organizations in creating conditions for whistleblowing behavior. A systematic literature review specifically examining the main factors influencing why someone wants or doesn't want to become a whistleblower, from a fundamental perspective psychological, ethical, and moral has never been conducted. This study is crucial for highlighting these fundamental factors, which will provide a broader foundation for further research. This systematic review also aims to provide a comprehensive synthesis of the influence of various factors that shape whistleblowing behavior and its consequences in organizational context. Systematic analysis is conducted on multidisciplinary empirical and theoretical studies from various sectors and regions by synthesizing the reviewed studies using various methodologies from various countries. This systematic literature review uses a comprehensive literature search and critical analysis of studies

published from 1970 to 2026. The systematic literature review will then discuss the methodology, findings, and discussion, and conclude with conclusions and implications .

**Methodology**

This systematic literature review is a synthesis of studies on whistleblowing influenced by fundamental factors such as psychological, ethical, and moral factors. It was conducted using a qualitative approach by analyzing the content of these studies. In selecting articles for the synthesis, the researchers searched for studies published from 1970 to 2026. The popular social science search engine, Scopus, was used to identify studies. Relevant literature search criteria were applied, with the keywords *whistleblow\** , *ethic\**, *moral\**, *psychologist \** for all abstracts and article as a general term for all search phrases. Exclusion filters included articles that were not peer-reviewed, proceedings, book chapters, not published in journals, outside the fields of accounting, management, economics, social studies, or psychology, not in production for publication, and not in English. To assess quality, we defined Scopus Q1, Q2, Q3, and Q4 requirements as well as irrelevant research results. Extract articles by filtering the appropriate variables in the studies to be reviewed for the specified time period, namely all studies from 1970 to 2026. A total of 906 studies were identified from academic databases. After eliminating irrelevant results such as those published in proceedings, book reviews, anonymous authors, and those not searchable, 81 studies were found. Some less relevant studies could not be searched in full text, leaving 39 studies ready for further analysis. The search results are presented in the figure below this narrative.

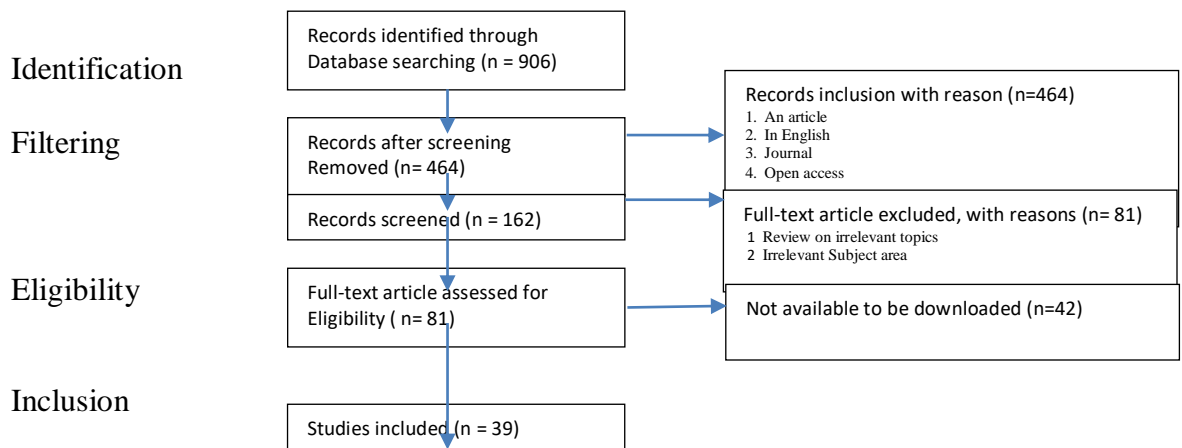


Figure 1. Prisma

**Findings**

The bar chart below shows the most frequently selected countries for research on whistleblowing is the United States, with 267 studies, followed by by the UK and Australia, with 129 and 76 studies respectively registered in the database Scopus data. Other studies, with similar numbers, were conducted in Canada, Indonesia, and Malaysia, ranging from 40 to 30. Relatively few studies have been conducted in Africa, Europe East, and Middle East.

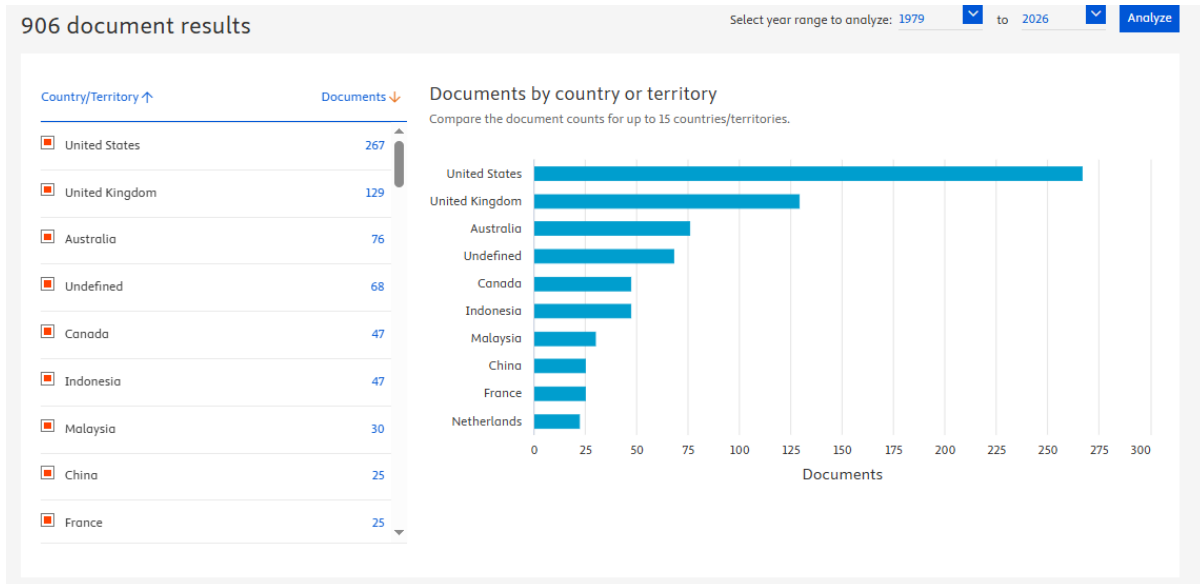


Figure 2. Documents by Country or Territory

Based on the field of study related to research on whistleblowing, the social and business sectors dominate compared to other sectors, such as health and others. These sectors account for 63.8% of the total, with the remainder coming from other sectors, such as health, environment, community, and others.

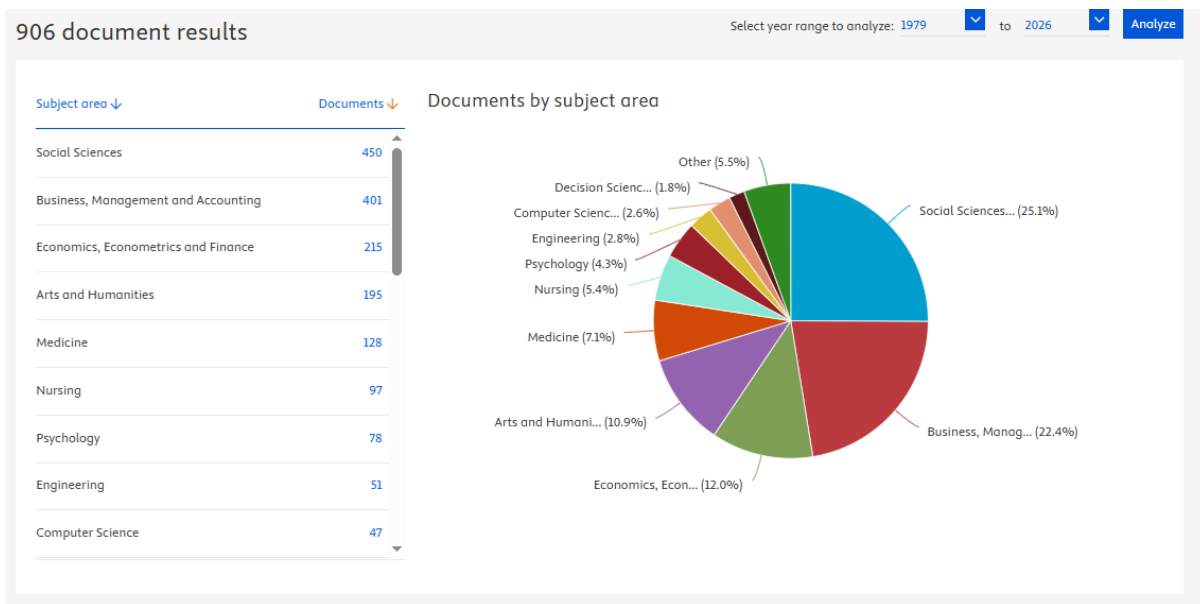
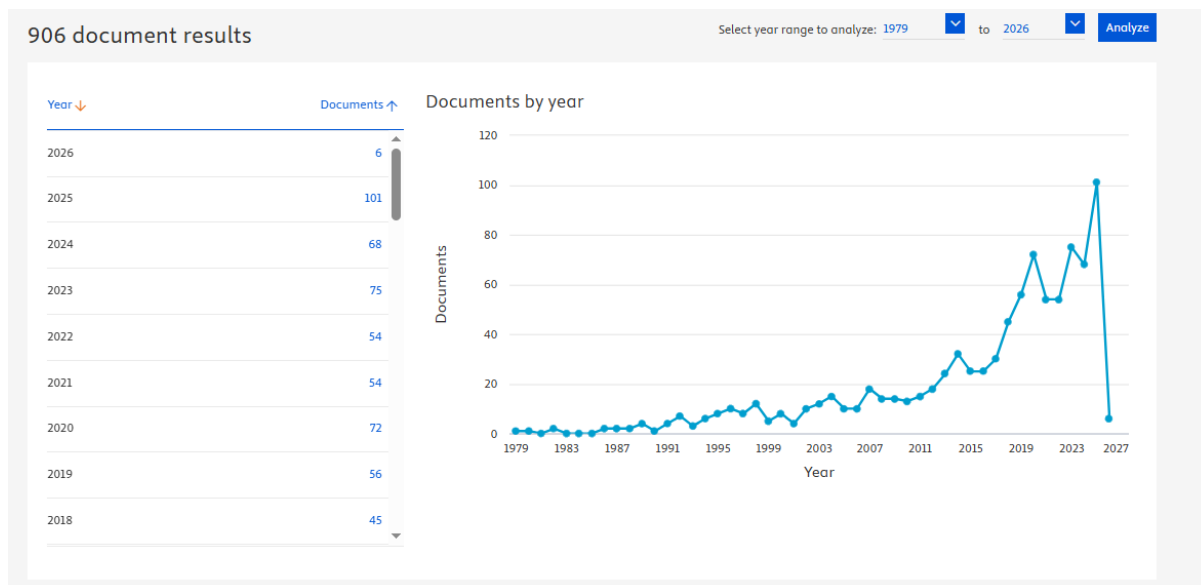


Figure 3. Documents by Subject Area

Then, if we look at the year-to-year data series, the number of studies published in the Scopus database at the beginning of research on information disclosure studies (whistleblowing) tended to stagnate and move weakly and did not develop from 1979 to 1993. However, there was fluctuation from 1995 to 2016. Research in this field began to increase and tended to experience a significant increase from year to year from 2014 to 2026 although there was a fairly sharp decline from 2020 to 2022.



Based on the results of a study of 39 studies, it can be explained that the systematic literature review approach is in accordance with its objective, namely to evaluate current knowledge about psychological, moral and ethical factors that influence whistleblowing intentions and behavior in various organizational environments.

Several studies have focused on the influence of psychological morality on a person's willingness to report violations, such as Velden, PGVD., et al. (2019); Toner, J., et al., (2024); Munab, RB., et al. (2025); Iwai, T., et al., (2020); Oelrich, s and Chwolka, A. (2024). From all of these, the influence of psychological morality will have an impact on a person's willingness to report violations, and vice versa.

Research conducted by Zhan, X, and Jie, D (2023) revealed that individuals with dominant narcissistic traits are more likely to report violations than those who have fewer narcissistic traits. However, other factors, such as comfort, also significantly significantly influence a person's willingness to whistleblow. If a person feeling uncomfortable with their environment, they tend to refuse to do whistleblowing, and vice versa (Batolas et al., 2022).

In addition, the fear of losing economic resources or income is also a factor a person's reluctance to whistleblow (Kenny and Fotaki, 2021). Pangestu and Rahajeng (2020) argue that power

distance will make it quite difficult for someone to consider whistleblowing. If someone tends to have a distant position distant power, there is a tendency not to do whistleblowing because there is fear factor towards their superiors. However, if they have an equal position (not superiors), there is a tendency to whistleblow. This can lead to silencing employees to whistleblow (Fanchini and Portfliet, 2025). Therefore, a person's attitude about whether or not they are willing to do something determines whistleblowing is a moral dilemma (Misch et al., (2018). This is caused by conflict moral and psychological aspects of whistleblowers. Said by Roulette, T.J. and Pichler, R. (2020) states that individual moral conflict in decision-making regarding reporting violations is an ambiguity that must be faced.

Decision making is still a dilemma whether someone wants to do it or not to act of reporting violations, not only from a moral and psychological perspective, but also from an ethical perspective (Antoh, A., et al (2024); Mkheimer IM (2023); Solikhah, B., et al (2020), Achyani, F., et al (2025); Iwai, T., et al (2020)). In this study, much is discussed about whistleblowers' fear of threats and judgment from various parties. However, this depends largely on the ethical climate in the organization where the whistleblower is located. If the ethical climate is very good, whistleblowers will be seen as heroes for having save the organization and vice versa, if the ethical climate of the organization is not good and does not get support from superiors, whistleblowers will be considered traitors. This dilemma is felt by all whistleblowers. Therefore, it is important to have a good ethical climate with superior support (Toner, J., et al., 2024). With the existence of protection for whistleblowers, this can prevent unethical behavior (Wallmeier, N and Promann, T., 2025).

## **Discussion**

Organizationally, whistleblowing can be classified as proactive, prosocial behavior, and a form of organizational citizenship. This is because employees act out of moral integrity to stop misconduct, often at the risk of retaliation. As a challenging, out-of-role behavior, this action aims to prevent internal violations. Furthermore, such disclosure is not only altruistic but can also be motivated by the motivation to maintain an individual's self-image (Zhan & Jie, 2003). The act of disclosing information that is detrimental to another party to a third party can be categorized as behavior that has moral ambiguity (Mesmer-Magnus & Viswesvaran, 2005). In this context, moral awareness plays a key role for decision makers to evaluate the rightness or wrongness of an action which then forms the intention to behave ethically or otherwise (Haines et al., 2008). Referring to Jones (1991), when an individual is aware of a moral issue, he or she must make an objective assessment of various alternatives before finally determining his or her morality.

In their study, Houwelling et al., (2024) showed that the decision to reporting violations is influenced not only by the importance of certain moral motives, but also by how people interpret the whistleblower's dilemma, that is, as something relatively abstract or concrete. Elements that are psychologically more distant tend to be more influence behavior, whereas when something is interpreted more concretely, the elements those who are psychologically closer have a greater influence (Kalkstein et al., 2016).

The whistleblowing phenomenon often triggers significant negative reactions and retaliation from the internal environment, considering that whistleblowers are often considered disloyal and untrustworthy (Dyck et al., 2010 ; Natapoff, 2004). This emphasizes the crucial presence of organizations in influencing ethical behavior, both through the selection process based on the level of cognitive morality of employees and through the creation of a work climate that minimizes the opportunity for unethical actions (Trevino, 1986).

As stated by Sekerka et al., ( 2009 ) and Sekerka and Bagozzi, ( 2007 ), moral courage includes the ability to adapt and consistently apply ethical principles for the benefit of others without fear of retaliation. Furthermore, Kurian and Nafukho, ( 2021) explain that moral courage also refers to on the efforts made to encourage organizational outcomes that will facilitate positive thinking. Meanwhile, Ugwu ( 2012 ) also has the same opinion and moral courage can also reduce the negative aspects of culture organization.

Disclosing information that is detrimental to an individual or group individual to a third party is a morally ambiguous act (Mesmer-Magnus & Viswesvaran, 2005). Most of the literature describes this moral ambiguity as the result of a conflict between an individual's commitment to the ethics of truth or justice and their commitment to their internal group (i.e., loyalty) is referred to as "fairness-loyalty trade-off" (Waytz et al., 2013). Whistleblowers often experiencing loyalty conflict (e.g., a colleague) that may harmed by their whistleblowing actions, and loyalty to the party (e.g., wider community) who may benefit (Houwelingen, GV, et al., 2025).

Haidt & Graham, ( 2009) revealed that there are two moral foundations or types of ethics, namely loyalty and justice which are identified into the moral foundations theory. This means that a sense of loyalty can encourage potential whistleblowers in two different directions simultaneously. Employees who exposing fraudulent practices is more motivated by feelings of loyalty than self-interest. They argue that to improve employee morale and help companies avoid fines and lawsuits, a supportive environment for whistleblowers must be created. When employees embrace an organization's values, they perceive the organization as part of themselves, so they have a responsibility strong to protect the organization, one way to do this is by report violations (Solikhah, B., et al., 2020).

When a person has moral sensitivity, he will be able to recognize ethical dilemmas when faced with unethical actions. This raises deep considerations to assess whether reporting the action is the right, moral step, and beneficial or otherwise, which will ultimately influence a person's choice to uncover the fraud. Findings from the research by Achyani, F., et al. (2025) highlighting that the behavior Ethics is greatly influenced by a person's level of moral judgment, especially when facing ethical dilemmas, because individual behavior with moral reasoning the weaker ones tend to differ from those with moral reasoning stronger. In particular, Rest and Narvaez (1994) demonstrated that people who have moral reasoning abilities stronger more tend to act morally.

Whistleblowing is a complex issue that can involve parties both internal and external. Furthermore, this action can be seen as a form of loyalty or even treason depending on the context ( Lafleur et al., 2025). Reporting whistleblowing and whistleblowing protection is a common practice throughout the world, and organizations generally believe that implementing a secure whistleblowing system will effectively address ethical challenges. One way to address this is by implementing a code of ethics, so that these issues can be addressed effectively. However, when whistleblowing is the only tool available for reporting, every ethical issues arise as a challenge in themselves, often causing dilemmas. This begins with the emergence of ethical awareness, which is the initial process of ethical decision making who will experience an ethical dilemma, which will culminate in the ethical assessment stage when individuals consider the ethical choices they should make. Lack of ethical awareness in individuals can lead to unethical actions without realizing it (Schwartz, 2016). More Furthermore, Culiberg and Mihelič (2017) also stated that reporting violations is an ethical dilemma, but some organizations tend to rely too much on the existence of reporting of violations, especially when used separately or in conjunction with inadequate proactive intervention.

Culiberg and Mihelič (2017) encourage the analysis of whistleblowing from the perspective of ethical decision-making, which consists of four stages, namely the negative impact on others occurs starting from individual awareness, reporting violations that are ethical behavior or not will be evaluated by the individual, the formation of intention, namely when the individual decides whether he will report the violation, and when actually carrying out the act of reporting the violation, or not, in accordance with his intention. However, considering the many inhibiting factors and negative impacts, whistleblowing is still considered something that is still very confusing as to what reasons influence employees to dare or not to report. These factors include retaliation that whistleblowers will receive (Alford, 2001), lack of legal protection in various places (Oelrich, 2019; Transparency International, 2022), and contradictory social perceptions of whistleblowers (Gibeaut, 2006; Grant, 2002; Kenny et al., 2019; Near & Miceli, 1985; Rauhofer, 2007; Stolowy et al., 2019).

One of the ethical actions, whistleblowing occurs through an ethical decision-making process, which includes ethical awareness, ethical judgment, and the intention to behave ethically, as well as situational factors that influence each stage and do not just happen (Antoh et al., 2023).

Failure in an organizational culture is reflected when whistleblowing becomes a necessity which can create an environment motivated by fear detrimental to organizational development. When trust in the organization and its leadership declines, employees will quickly leave the organization. Ethical dilemmas often arise in the process of reporting ethical violations when someone has sufficient ethical awareness to identify wrongdoing or observe illegal activity or unethical within the organization. (Smaili, 2023).

Organizations that rely heavily on whistleblowing but fail to provide psychological protection for employees with an immature ethical culture, such as encourage employees to engage in whistleblowing, often receiving reverse treatment. Moreover, management can use its position to

find out the identity of the reporter who can take reactive action such as changing policies or suspending whistleblowers, even though The reporting system already provides anonymity.

Many employees are skeptical about reporting ethical violations, and it often happens the confusion between simply raising concerns about ethical violations and filing a formal report. In addition, unethical reporting is also not uncommon, often driven by personal grudges or perceived bias, resulting in underreporting baseless. Napitupulu (2016) stated that individuals believe in the level of perception low revenge will report violations compared to those who believe there is revenge. From this, a conclusion can be drawn that The perception of revenge has a negative impact on a person's intention to become a whistleblower. A person will take this risk after they believe there is a sense of security when disclosing violations (Park and Blenkinsopp, 2009) or when they believe in the seriousness of management to address the problem (Wood et al., 2021).

Ethical violations are often handled inappropriately by managers who do not have proper training to effectively handle ethical issues, provide a sense of security to identity reporters, and maintaining confidentiality. This indicates an inappropriate ethical climate within a organizational climate. Ethical climate is the prevailing perception of an organization's practices and procedures (Victor and Cullen, 1988:101), as well as perceptions of appropriate behavior , which serve as psychological tools for dealing with ethical issues (Martin & Cullen, 2006). Ethical climate can influence decision -making and responses to emerging behavioral issues. Ethics can also include employee perceptions of what is considered ethical behavior or unethical in an organization (Kaptein, 2011). Therefore, if there is an employee or members of the organization know what is considered unethical or illegal action and feel that if an organization supports ethical behavior, such as through norms, rules, or appreciation from leadership, the person will be more motivated to engage in reporting violations. As stated by Ford and Richardson (1994), the better the ethical climate within an organization, the more likely individuals are to have ethical beliefs and participate in ethical decision-making. Other studies have also proven these results similar, which suggests that, directly or indirectly, ethical climate plays a role in an individual's intention to report fraud (Ahmad et al., 2014; Nuswantara, 2023; Potipiroon & Wongpreedee, 2021; Rothwell & Baldwin, 2006, 2007; Smaili, 2023; Zhou et al., 2018).

Proactive ethics management strategies have proven effective in promoting ethical standards. positive to protect employees who decide to report violations. To reduce the negative impact, legal protection can be provided to whistleblowers (Batolas et al., 2022) and thus, can increase the level of fraud disclosure. Research by Wallmeier and Promann (2024) suggests that increased legal protection for whistleblowers increases the willingness to expose fraud.

## **Conclusion**

Studies on whistleblowing, which examine moral, psychological, and ethical aspects, often discusses the dilemma faced by whistleblowers in deciding whether to report report violations or not. Regardless of individual characteristics, which are closely related with attitudes and behavior, this dilemma will be resolved if the organization can enforce a climate ethical,

including ethical leadership. A comfortable organizational environment significantly affect the moral, psychological and ethical well-being of whistleblowers, who must addressed to enhance the role of organizational members in minimizing unethical behavior and illegal. Another important aspect is the need to enforce regulations on the protection of for whistleblowers at the organizational level, to ensure safety and their freedom from silencing, retaliation, and threats.

### **Implication**

The results of this systematic literature review demonstrate the importance of organizations paying close attention to the psychological, ethical, and moral factors that affect whistleblowers within their organization, allowing them to express their information more safely and comfortably, ensuring their safety. Therefore, it is essential to create an ethical environment within an organization and provide adequate legal protection for whistleblowers.

### **Future Research**

Given the importance of considering the various factors that may influence an individual to engage in whistleblowing, it is important that future research incorporates cultural and organisational environmental factors, as well as the organisation's involvement in preventing fraudulent acts for example, through corporate governance.

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