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# 1 Should I Blow the Whistle? An In-Depth Study Towards Revealing Determinants of Whistleblowing

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**1 Abstract.** This study explores why employees in an organization report or do not report unethical practices in the workplace. This study applies a qualitative approach using focus group discussions to 19 informants selected based on employee characteristics (such as type of employee, tenure, and managerial position) who work in an educational institution in Indonesia. This study employs Discourse Network Analysis to generate various themes (reasons) for informants to report or ignore unethical practices they knew. The results found that the main reason for reporting unethical practices was to find a solution or when it was deemed detrimental to the reporter. The main reason for not reporting was because it was considered normal or because the perpetrator was a friend. In addition, informants chose not to report when they acted by reprimanding the perpetrator directly. The research does not capture data and information on whistleblowing practices from various organizations; therefore, further studies can expand the scope of various organizations in several countries to obtain complete, comprehensive, and comparable results. Managers should provide a whistleblowing system in the company and provide a conducive working environment for employees to willingly report any wrongdoings or unethical behaviors. Previous studies have examined the influence of individual, external and situational factors that encourage whistleblowing. Yet, limited studies reveal the reasons for someone actually to report—or reasons for ignoring—unethical practices that they know. The results of this study contribute to the scientific field of business ethics through the new findings of whistleblowing and the unique research methods used.

**1 Keywords:** Whistleblowing · Discourse Network Analysis · Whistleblowing Determinants · Focus Group Discussions

## 1 Introduction

Whistleblowing is a phenomenon in organizational ethical practice. In practice, there are still pros and cons to whistleblowers in organizations [7, 18]. Organizations that seek to recover from the failure of ethical practices can increase the positive perception of employees of the organization [20]. The existence of acknowledgments and assumptions about the importance of ethical issues in organizations can affect a person's intention to

do whistleblowing [21]. In addition to individual variables [5, 8, 18], the implementation of whistleblowing practices is also influenced by situational variables [18].

The literature is rich in examining the whistleblower phenomenon's internal, external, and situational factors [6, 8, 18], but few have investigated why whistleblowers ultimately report or do not report the conditions they know. In addition, previous studies were more quantitative and tested models [5, 6, 9, 19–21].<sup>2</sup> Meanwhile, it is necessary to explore in-depth the reasons that encourage or hinder them from becoming whistleblowers. In addition, previous studies have discussed reporting unethical behavior in developed countries (Western region); this study will add scientific insight with research findings from developing countries in Asia (Eastern region) with different cultures.

This study aims to fill the knowledge gap by knowing why employees report unethical behavior or experiences they know. In addition, it also analyzes the reasons that prevent employees from reporting such corrupt practices or experiences. Through the Discourse Network Analysis method, this research answers the following research questions: What reasons encourage or discourage an employee from reporting unethical practices (or, being a whistleblower)?

The Discourse Network Analysis (DNA) method combines social network analysis with computer-aided qualitative content analysis to analyze actors and ideas relationally and systematically [4]. This method was chosen because it can visualize the discourse (in this case, in the form of reasons) obtained from the research findings. The unethical practices referred to in this study are related to “moral principles that govern a person's behavior or the conduct of activity” or “the rights and wrongs that become the standards of behavior.” Examples of unethical behavior in the workplace include: maltreating people, treating people disrespectfully, bullying/harassment, theft, discrimination, reporting incorrect or inappropriate hours of work, improper hiring practices (e.g., tendency to choose friends or relatives), as well as financial fraud or fraud [10].

This research consists of 6 sections and one appendix. Section 1 presents an introduction that describes the background of this research and the research questions. The next part, Sect. 2, synthesizes previous studies related to whistleblowers, followed by Sect. 3, which<sup>3</sup> describes the research methodology, including research design, data collection procedures, data processing methods, and data analysis methods. Section 4 presents the study results, while the discussion of research results is in Sect. 5. Finally, Sect. 6 concludes the findings and provides avenues for future research. Finally, the appendix contains a list of questions for informants.

## 2 Whistleblowing

### 2.1 Definition and the Dilemma

Whistleblowing is reporting illegal or immoral practices, as well as practices that are contrary to the rules by members of the organization (whether still active or no longer working in the organization) to a supervisor, person, or an organization deemed to be able to address the practice [13, 17]. The whistleblowing practices have been the subject of debate for two decades; where on the one hand, whistleblowers are seen as heroes, but on the other hand, they could be seen as troublemakers [7, 18]. Thus, the response to whistleblowers can vary depending on the organization's perception or decision-makers.

The decision to report unethical practices in organizations is precarious for whistleblowers because their good intentions can backfire and turn negative [3]. Organizations may consider whistleblower reports to harm the organization's image, thus hampering or covering up the news and not solving the problem. Therefore, someone aware of an unethical incident may decide not to report it to another party because of these concerns [2].

## 2.2 Aspects Influencing Whistleblowers

Abundant studies have examined the whistleblowing phenomenon, both from the whistleblower side, the reported practice, and the party receiving the report [7, 8, 15]. Comprehensively, [7] synthesized previous studies in a model called "The Wheel of Whistleblowing." The model summarizes whistleblowing into five facets, namely:

1. Who: the party reporting unethical behaviors.
2. What: commonly reported practices.
3. How: the whistleblower's decision-making process until he reports.
4. Why: the reasons the complainant complains about unethical practices.
5. To Whom, namely the party receiving the report from the whistleblower.

Further on whistleblowers, previous studies have also examined various individual and situational aspects that influence whistleblowers in their decision-making. The study by [17, 18] is one of the earliest to suggest that individual variables affect reporting decisions and an organization's willingness to change or address (reported) unethical practices. According to [17, 18], an effective whistleblower's three main elements (variables) are credibility, power, and anonymity. This means that reports of fraud or unethical practices will be more likely to be followed up if the employee or former employee who reports: 1) has credibility (both self and information); 2) has power, authority, or influence in the organization; 3) reveals his identity (thus, is not anonymous).

Furthermore, a person's demographic characteristics also affect his willingness and behavior to report unethical behavior. The meta-study by [15] distinguishes intention from whistleblower behavior (actual, who reports the incident). [15] showed that age and job level positively affect a person's willingness to report unethical behavior. Senior employees or higher positions are more committed to reporting unethical behavior than those younger or who have lower-level ranks. In line with that, gender and tenure positively affect whistleblowing behavior, where women with more experience working in organizations tend to report incidents or unethical practices they know.

A person's personality also affects a person's tendency to report unethical practices [6, 8, 16]. Likewise, external reporting factors or situational factors also influence whistleblowing, and their effects are even more consistent than individual reporting factors [5]. These external or situational factors include organizational culture and ethical climate [8, 19], job satisfaction, and trust in management [5].

## 2.3 Motivations of Whistleblowers

Apart from the demographic characteristics, personality, and situational factors of the complainant, the reasons or motivations of a person to report unethical practices are

rarely studied. The study by [11] examines the effect of the level of anger (anger), self-interest, and perceptions of the unfairness of students on the desire to report fraudulent practices of their lecturers. In addition to these three variables, financial incentives have also been shown to have a direct or indirect effect on the desire to report [1, 9, 12]. A more in-depth study was conducted by [2], which identified why someone reported unethical behavior at a school in Ankara, Turkey. Various reasons put forward by study informants were categorized into three themes, namely: 1) personal reasons (protecting oneself, protecting co-workers, thinking about personal interests, and gaining respect/respect); 2) organizational reasons (desire to act based on business ethics, hope of getting promotions and prizes, protecting the organization, belief in organizational change); and 3) social reasons (social justice, benefits for society, religious beliefs, protection of social order). [2] also revealed the reasons for informants not reporting unethical practices they know, namely doubts about the results of complaints and informants' concerns.

Methodology-wise, early studies on whistleblowing offered a conceptual framework (e.g., [17, 18]). The conceptual framework was then developed by researchers using a quantitative approach through surveys (among others, [5, 6, 12, 19]) and experiments (among others, [9, 14, 20]).<sup>2</sup> Only a few studies use a qualitative approach that examines whistleblowers in depth. In addition, most previous studies used developed countries or countries in the West as the study context so that they have characteristics that may differ from those of developing countries or countries in the East.

### 3 Research Methods

This study aims to determine why employees report unethical behavior or experiences and identify factors that prevent employees from reporting such unethical behaviors. Therefore, so that the study can explore the reasons of the informants more deeply, the research setting was an education provider established for more than 50 years in Indonesia (from now on abbreviated as EDU). This company has implemented ethical practices since its establishment, and its employees have a good understanding of the topic under study.

#### 3.1 Units of Analysis and the Informants

This study analyzes the reasons that encourage or hinder employees from whistleblowing in the organization. Thus,<sup>5</sup> the unit of analysis in this study is the individual level. The informants or resource persons are employees at EDU, which include:

1. Professional employees (by profession as lecturers, trainers, or consultants);
2. Administrative employees;
3. Outsourced employees from EDU, who work as drivers, housekeepers, and security officers.

Furthermore, each type of employee is selected based on two primary considerations: tenure and managerial position. The tenure is between 1 to 5 years, above 5 to 10 years, and more than 10 years. Meanwhile, managerial positions are: structural and non-structural employees. One informant represents each category.

### 3.2 Data Collection

After determining the criteria for selecting informants, the researcher collected data from thirteen EDU full-time employees and six outsourcing employees. This study employed a focus group discussion (FGD) and used a random generator to pick informants for each category.

Focus group discussions were conducted three times, namely the first FGD for professional employees. The second and third FGDs were held separately for six administrative and outsourced employees. The total number of FGD informants was 19 people. Each FGD was approximately 90 min. All FGD results were then transcribed verbatim for data analysis.

### 3.3 Data Analysis

This research is an exploratory study; thus, previous studies have more of a role in developing insights and not as a comparison. Qualitative data is analyzed by exploring data content (content analysis) so that themes (or concepts) are identified as to why someone becomes (or does not become) a whistleblower. Two researchers coded using the dna-1.31.jar software. Codification was carried out twice: the first was an overview of the overall data, and the second was the final findings.

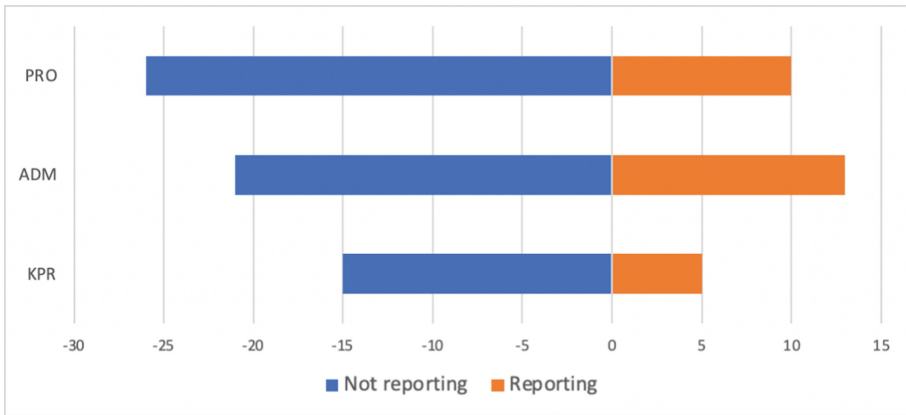
The pros and cons at the content analysis stage are then described in detail through the Discourse Network Analyzer by connecting one concept to another and the related actors. The DNA map can provide an overview of the main reasons an employee becomes a whistleblower or chooses not to become a whistleblower. This exploratory and in-depth study, as well as a unique research method because it uses qualitative methods and the results are in a DNA map, is one of the contributions of this study to the business ethics literature.

## 4 Results

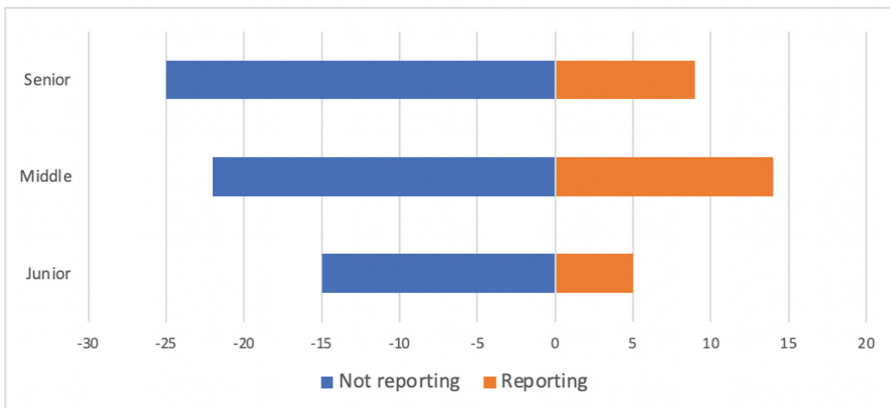
This study examines the tendency to become a whistleblower (i.e., the pros and cons of whistleblowing). From the three FGDs held, 19 informants or resource persons were obtained, representing: professional employees (PRO), administrative employees (ADM), and outsourced employees (KPR). The Focus Group Discussion explored three aspects, namely:

1. Unethical behaviors experienced or known by the informant (known directly, not through grapevines).
2. The reaction of the informant (reporting or not, and their respective reasons).
3. Suggestions or input related to the whistleblowing system.

The FGDs revealed various unethical behaviors are known to occur in the organization where the informants work. From these unethical practices, the informants explained their responses. Figure 1 shows the tendency of each category of informants on the pros and cons of whistleblowing. Frequency indicates the number of statements by each informant and the intensity of their attitude towards whistleblowing.



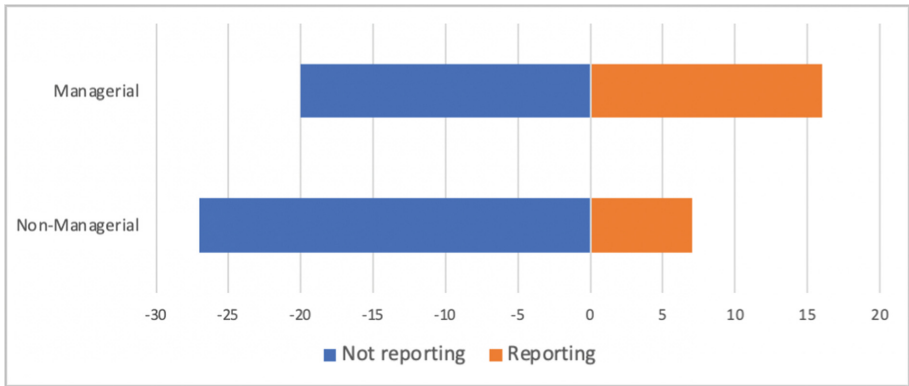
**Fig. 1.** The tendency of informants on the pros and cons of whistleblowing by type of employee (n = 19)



**Fig. 2.** The tendency of informants on the pros and cons of whistleblowing by employees' tenure (Senior, Middle, Junior, n = 19)

From Fig. 1, the tendency of EDU employees is not to report unethical practices they know, as indicated by the blue bar graph, which is longer (up to 26 repetitions) than reporting (orange bar graph, 13 repetitions at most). Administrative employees (ADM) tend to report more than other employees. Meanwhile, the tendency to not report was also seen in outsourced employees (KPR) with fewer repetition frequencies (the smallest for reporting and not reporting).

Figures 2 and 3 show the tendency of informants on the pros and cons of whistleblowing by type of employee in more detail. Middle tenure employees (more than 5 years to 10 years) are more willing to report than their senior and junior colleagues. Likewise, those at the managerial level lean more towards reporting unethical behaviors as compared to their officemates.



**Fig. 3.** The tendency of informants on the pros and cons of whistleblowing by managerial ranks (Managerial or Non-Managerial, n = 19)

**Table 1.** Reasons to become a whistleblower

Reasons	Frequency
Creating new value	2
Recurring	5
Seeking solution	6
Breaking rules	1
Harming organization	4
Harming myself	6
Inappropriate	3

Furthermore, the informants identified seven factors in reporting known unethical practices, as shown in Table 1. The two main factors (that is, the highest frequency) according to the informants that made them report were “Seeking solution” and “Harming myself.” The reasons for “Seeking solutions” were given by the administrative staff and outsourced employees. One of the informants said,

*“In the end, I told my boss how it was, here’s the solution, like this, like this, thank God, maybe it’s changed. Something has started to change, so maybe that’s in the past.”*

The reason for “Harming myself” turned out to be why employees reported or did not report, but in a different context (Table 2). One of the informants said,

*“I reported because at that time it was a money matter, it [the case] was under me, the contract staff who forged my signature was under my supervision; so this is ethics [case], it could hit me. I reported it to my division head.”*



**Table 2.** Reasons not to become a whistleblower

Reasons	Frequency
There is pressure	1
Apathetic	5
Superior	1
Common (no big deal)	7
Not my business	4
It is enough just to know	5
Why should I report	1
Harming myself	2
Should have known by yourself	2
Solve it yourself	3
Senior	3
Afraid	5
Direct rebuke	9
Friendship	7
No rules	1
Does not harm the organization	1
Have no power	1
Don't know where to report	4

Meanwhile, other informants chose not to report unethical practices they knew about for the same reason. This means that reporting will affect the informant, so he chooses not to say. The informant stated,

*“I just know because if I report, it will be a disaster for me; why are you being a bootlicker?”*

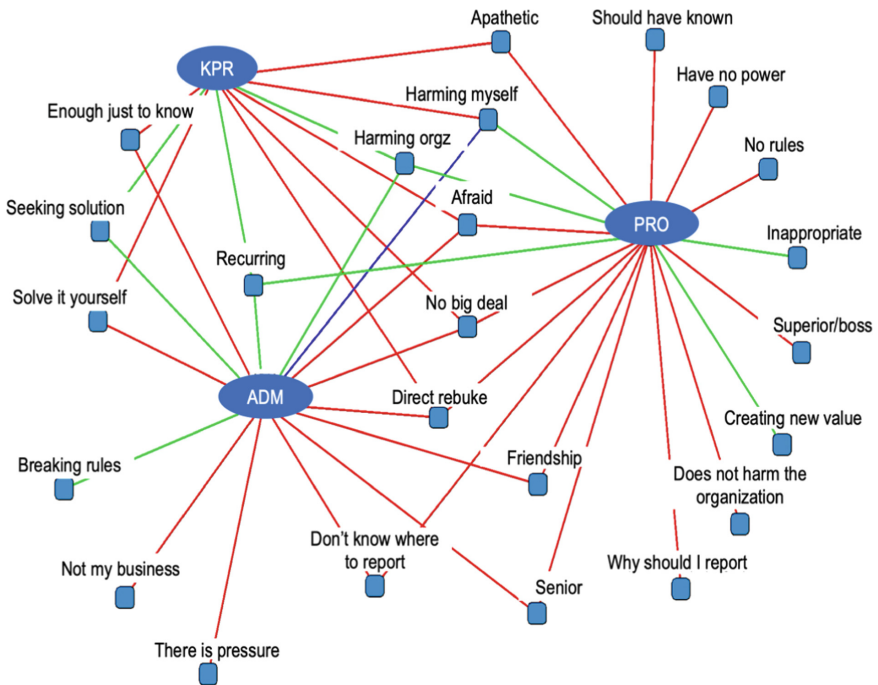
Another informant said,

*“(By reporting) I’m afraid it will happen to me, and I won’t work here anymore.”*

The main reason for informants not reporting is because they choose to reprimand the perpetrators of unethical practices directly; this was stated by five staffs (PRO 4 times, ADM 3 times, and KPR 2 times). The second most common reason is considered “Common (not a big deal)” and because of “Friendship.” One of the informants, a junior PRO employee, mentioned,

*“In my opinion, he (the perpetrator) knows but doesn’t feel this is a problem.”*

A PRO employee added,



**Fig. 4.** The discourse network of reasons for whistleblowing

*“Speaking of reports, actually when we both know, and everyone does it, it becomes a normal thing to do. Like, for example, taking office supplies, take the battery, we know that everyone does it, so it becomes silent, so it becomes normal.”*

Young PRO and ADM employees expressed reluctance to report known unethical practices for reasons of friendship,

*“No, it wasn’t reported because of friendship.”*

Apart from being friends, EDU employees are also reluctant to report known unethical practices because the perpetrators are their superiors or seniors. The DNA map showing opposition to being a whistleblower is depicted in Fig. 4. The green color represents the reaction to reporting and its reasons, while the red represents the reaction not reporting the known unethical practice.

Almost all of the informants agreed with the reasons put forward by their co-workers. Most informants chose not to report unethical practices in the workplace, as shown in Fig. 4. The implications of these findings are discussed further in Sect. 5 below.

## 5 Discussion

This study explores the various reasons an employee reports or does not report unethical practices that occur in the workplace. This study used the focus group discussion method to identify seven reasons employees become whistleblowers and eighteen reasons employees choose not to become whistleblowers. The pros and cons of whistleblowing at EDU are detailed using the Discourse Network Analysis method.

### 5.1 Theoretical Implications

As explained by previous studies [18], whistleblowing is a practice that still invites pros and cons in an organization. Unethical practices which whistleblowers report can be a means for organizations to increase employees' positive perceptions when appropriately handled and thoroughly [20]. EDU has not implemented a formal whistleblowing system so that reporting on unethical practices by employees is voluntary or even arbitrary. That is, employees are exposed to the risk of being perceived as disruptive to the organization and their good intentions turning into negative consequences.

EDU employees feel this. An informant who is an administrative employee said that he experienced pressure, especially within himself, when he decided to report unethical practices in his workplace. In the end, he chose not to report. Informants who are professional employees also have the same opinion,

*“If the problem is not reported, [it's because] most people already know. [For example] a power abuse, some people already know [it happens]. Now the term is bystander effect, yeah, everyone sees that the responsibility is divided; in the end, no one does anything, **so why should I report, there are other people [who know it].**” (bold added by author).*

The individual aspect does influence someone to become a whistleblower. More senior employees at EDU are relatively more committed to reporting than junior employees (i.e., under five years of working experience). Furthermore, managerial positions are more likely to report unethical practices than those without the ranks. This finding is in line with the study of [15].

In addition to individual aspects, external factors also affect his tendency to become a whistleblower. In this case, organizational culture, ethical climate, job satisfaction, and trust in management also determine whistleblowing practices in organizations [5, 8, 19]. This case is happening in the EDU. Although this organization does not yet have a standard whistleblowing system, EDU has an exceptional ethical climate. Thus, employees choose to report unethical practices they know to their superiors.

The decision of EDU employees to become whistleblowers voluntarily shows differences from previous studies such as [1, 9], and [12], which state that financial incentives affect the act of reporting unethical practices. At EDU, there is no real incentive for a whistleblower. However, there are some similarities between why employees become whistleblowers at EDU and a study from [2], namely the reasons for protecting themselves (because they are considered detrimental), covering the organization, and understanding employees' business ethics. Likewise, the reason for not reporting, namely because of the informant's concerns, is also explored in the study of [2].

The findings in this study enrich the academic repertoire of business ethics by identifying various comprehensive reasons and in-depth qualitative data collection methods and content analysis that are truly grounded in empirical data.

## 5.2 Practical Implications

This study aims to determine why employees report unethical behavior or experiences and analyze the factors that prevent employees from reporting unethical practices or experiences. Concerning whistleblowing, managers in organizations are one aspect of “The Wheel of Whistleblowing”, which is the party that can receive reports from whistleblowers. In addition, managers in the organization also have the power and authority to follow up on fraud or unethical practices that occur in the organization. The existence of follow-up and recovery efforts on ethical practices in the organization can increase the positive perception of employees towards the organization.

Managers can also build a work climate that can support the implementation of ethical behavior in the organization through a whistleblowing system. Not only is this system available, but it also needs to be continuously internalized and improved to protect informants who have decided to report unethical behavior that occurs in the organization.

## 5.3 Study Limitations and Future Research

The study contributes to the scientific field of business ethics, especially regarding whistleblowing, but the research has some limitations. One of them is that this study examines why employees report unethical behavior or experiences known to occur only in EDU. In other words, this research does not capture data and information on whistleblowing practices from other organizations in Indonesia. Further studies can expand the scope of various organizations in Indonesia or several countries to obtain complete, comprehensive, and comparable results.

Further research can also enrich research results by using a mix-method research design, which uses qualitative and quantitative approaches to expand further the data from informants/resources and research respondents.

## Appendix

### List of Questions to Informants/Informants

1. Please state your age, education, and work experience.
2. (Screening question): Have you ever known that there are unethical practices in the workplace?
3. What are the forms of unethical practices?
4. Did you report it?
5. (If reporting): To whom did you report it?
6. (If reporting): What prompted you to report the practice?
7. (If reporting): What is the result of your report?
8. (If you don't report): Why did you choose not to report?

9. (If you don't report): If a fraudulent or other unethical practice occurs, will you still not report it? Why?

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