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GOVERNANCE AND WHISTLEBLOWING: A SYSTEMATIC LITERATURE REVIEW OF MANAGERIAL STRATEGIES FOR ENCOURAGING REPORTING AND MITIGATING RETALIATION

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Author's Affiliation	Abstract
<p>Hassan Zafar PhD Scholar, School of Management, Beijing Institute of Technology, China. hassanzafar@bit.edu.cn</p> <p>Mujahid Bilal Khan PhD Scholar, School of Management, Beijing Institute of Technology, China. mujahidbilal@bit.edu.cn</p> <p>Usman Sarwar (*Corresponding Author) Assistant Professor, Hailey College of Banking and Finance, University of the Punjab, Lahore, Pakistan. usmansarwar@puhcbf.edu.pk</p> <p>Sana Azeem Lecturer, Department of Business Administration, GC Women University, Sialkot, Pakistan. sana.azeem@gcwus.edu.pk</p> <p>Sonia Sattar PhD Scholar, School of Management, Beijing Institute of Technology, China. soniausman5490@gmail.com</p> <p>Aleena Ashraf PhD Scholar, School of Economics and Management, Dalian university of Technology, Dalian, China. aleena@mail.dlut.edu.cn</p>	<p>This comprehensive review examines the significance of whistleblowing in encouraging organizational transparency and accountability. By exploring various aspects, including the importance, challenges, motivating factors, and effects of whistleblowing on organizations and auditors by considering various scandals and their impact on organizations, such as Enron, Volkswagen, WorldCom, and Olympus, which truly indicate the need of well-established whistleblowing mechanisms to prevent frauds and protect organizational goodwill. This study also explores structural issues such as power distance, weak implementation, and cultural differences are the challenges in establishing the whistleblowing mechanisms. Further, it highlights the different decisions individuals make in the "grey zone" between corruption and whistleblowing and also find that effective leadership is necessary to implement the organizational policies regarding whistleblowing mechanisms and ethical standards. An individual's intention to blow the whistle is significantly shaped by gender, culture, the risk of retaliation, and the regulatory environment, underscoring the necessity of strong protections and a supportive culture. Additionally, it explores the consequences of whistleblowing on director's turnover and the pressure faced by auditors. The finding highlights the need for a strong regulatory framework, appropriate incentives, and oversight of the structures of board. Overall, this study provides valuable insights into the significance and implications of whistleblowing in organizations.</p>
Keywords:	Whistleblowing, Cultural Practices, Retaliation, Organizational Policies, Whistleblowers Rewards

1. Introduction

Growing organizational scandals has increased the demand of whistleblowing mechanism expose wrongdoing within an organization, whether internally or externally (Clark & Skousen, 2023; Near & Miceli, 1995). It is important in corporate governance (Rachagan & Kuppusamy, 2013) because it allows identifying and preventing financial frauds (Lee & Fargher, 2013a), malpractices, and other misconducts. Implementing a whistle-blowing system allows organizations to protect public investments, prevent the misuse of resources, address agency issues, and protect their reputation (Kenny & Fotaki, 2023; Stubben & Welch, 2020). The consequences of whistleblowing are not same and is depends on the nature of the misconduct and the reaction of organization to such reports (Alleyne et al., 2017). The importance and need of whistleblowing mechanism and the role of whistleblowers can easily understandable by examining the scandals that have been exposed, to protect the interests of various stakeholders in organizations. In recent years, many organizational scandals have highlighted this importance. For instance, the Enron scandal of 2001 involved a series of misconducts and suspected accounting practices (Bratton, 2001). Enron's leadership deceived regulatory authorities through deceptive financial reporting, investments, and off-the-books accounting practices, ultimately revealing the trust of stakeholders. Similarly, the Volkswagen scandal of 2015, known as "Dieselgate," exposed the manipulation of emissions tests through tampering with testing software (Crête, 2016; Jung et al., 2019) This resulted in Volkswagen facing a huge fine of nearly 1 billion USD, severely damaging its reputation. Another example is the WorldCom scandal, which involved the presentation of false financial reports with inflated revenues and assets (Baker & Griffith, 2006; Gopinath, 2004; Skeel Jr, 2011). This led to investors suffering losses of \$180 billion and over 30,000 employees losing their jobs. The Olympus Corporation scandal is another notable case. These recent scandals highlight the crucial role of whistle blowing systems and whistle blowers in exposing management's wrongdoings and malpractices, protecting organizational goodwill, and safeguarding the interests of stakeholders from such detrimental losses (Sarwar et al., 2025a). So, here our research question is what lessons have been learned? Why wasn't that cases reported to prevent losses? Does whistle blowing as a mechanism can play significant role in ethical oversight and preventing frauds like these high-profile cases? Although, Enron and WorldCom frauds had uncovered by the SEC's investigations but it could be more favorable in the interest of stake holders to establish a strong mechanism of whistle blowing to protect the reputations of organization. For instance, as Deloitte's employees reported in 2021 that Deloitte had a series of problems between 2016 and 2018 in audit quality and audit process.

The purpose of this study is to conduct a comprehensive review and analysis of existing literature which investigates the significance and importance of whistleblowing, an essential component of corporate governance, and how it can enhance organizational performance through well-established whistleblowing mechanism. The study also focuses on the role of whistleblowers and their intentions, as well as the challenges they faced, including threats, retaliation, job termination, and the lack of protection when reporting wrongdoings and fraud. Although some literature review already exists on this topic (Mesmer-Magnus & Viswesvaran, 2005; Miceli et al., 2008; Near & Miceli, 1996; Vadera et al., 2009) but they are specific in accounting practices (Ahmad et al., 2025). Hence, the purpose of this study is to expand the scope beyond specific areas covered in existing research including the importance of whistleblowing and its impact across different types of organizations, countries, religions, and the individuals. Investigating the huge number of previous studies, using both experimental and survey research methods, and considering their findings, this study not only addresses a broad scope of perspectives but also contribute in the literature by providing insights and addressing to several research questions.

Next, this study conducts an extensive literature review of whistleblowing that investigate the factors influencing the decision to blow the whistle internally or externally, taking it a serious issue of retaliation faced by whistleblowers. The literature unveils that internal and external whistleblowing are both significant but with different implications and consequences influenced by religiosity, cultural factors, and managerial practices in different contexts (Sarwar & Khan, 2022; Talha et al., 2025). Internal whistleblowing is normally considered more appropriate for organizations as it allows for timely rectification of wrongdoings, prevents losses and protect organizational goodwill, and helps to avoid regulatory investigations and legal accountabilities (Haris et al., 2025; Sarwar et al., 2025b). Additionally, it pressurizes the internal auditors to confirm the validity of financial statement audits. However, the biggest problem of internal whistle blowers is that they may be retaliated (Gulzar et al., 2024; Shaukat et al., 2024). Despite the provisions introduced by the U.S. Sarbanes-Oxley Act of 2002 to protect corporate whistleblowers, whistleblowers still encounter severe consequences in different contexts, often leading to end of their employment. In contrast, external whistleblowing becomes preferable for stakeholders external to the organization who would otherwise remain unaware of the wrongdoings and potential losses if internal whistleblowing fails to yield corrective actions.

In summary, the review of literature highlights the significance of both internal and external whistleblowing, shedding light on the factors influencing the choice between them. It emphasizes the importance of addressing the issue of retaliation faced by whistleblowers and recognizes the value of external whistleblowing in cases where internal channels do not lead to appropriate actions (Sarwar et al., 2024).

Moreover, the literature explains that the impact of whistleblowing is different with respect to managerial practices in the organizations (Suryanto, 2017) due religious, cultural and their ethical values and the most important thing is that are the whistleblower genuine? Although rewards are the motivation of whistleblowers but greed can be diverting their intensions and goals resulting organizations could suffer loss either by losing their employees, reputa or financial loss (Chen et al., 2017). That can be determine by knowing the perception of whistleblower and his intention focused on organizational policy and the factors that contribute to whistleblowing (Ayagre et al., 2014; Sarwar et al., 2025a). personal factors like organizational commitment, locus of control have an impact on whistleblower's intention vary by the nature of fraud. Higher the power or designation hold by the wrong doer, higher would be an intention of employee to blow the whistle against him. Additionally, literature founds some practical implications of whistleblowing in different countries like (Hwang et al., 2013) Chinese employees are encouraged to blow the whistle but among peers instead of top-level management, In Malaysian organizational managers prefer to resolve wrong doing at that place, as they believe whistleblowing's consequences are increased in organizational cynicism and work place bullying (Azeem et al., 2025; Rachagan & Kuppusamy, 2013). In US, (MacNab & Worthley, 2008) rewards are the true motivation of employees for whistleblowing.

Hence the reminder of this paper is to review the literature related to importance of whistle blowing in corporate sector, the concerned issues of whistleblowers like retaliation, protection, rewards threats which they are facing, whistleblowing on false financial reports, false claim act and their effects and managerial implications of whistleblowing in different countries, cultures and religions based on 280 empirical studies published in different international journals years (1999-2023) by developing query on Scopus and found these papers by excluding unpublished papers, case studies, and theses because the purpose of this review is to provide a comprehensive review of whistleblowing in different contexts. As compare to previous review papers on whistleblowing it has focused on multiple dimensions and has diversity on this topic. In earlier review papers it has been focused only on some specific areas like whistleblowing related to accounting and financial frauds or whistleblowing related to wrong doings in organizations etc.

2. Composition of Bibliometric Data

In our study of literature review by following the prior bibliometric studies (Culiberg & Mihelič, 2017a; Lee & Xiao, 2018), we have used Scopus data base to select articles which are relevant to our topic of whistleblowing for literature and the search query used to run on the Scopus data base and we retrieved 433 articles in different journals and books and finally we selected 280 articles which are most related to our topic from 172 journals from 1999 to 2023 which are studied on whistle blowing in different contexts and countries.

Table 1: Query String

(TITLE ("whistleblowing*" OR "whistle-blowing*" OR "whistle blowers*" OR "whistle blowing intension*" OR "whistle* protection" OR "truth disclosure*" OR "internal whistle blowing*" OR "whistle blowing system" OR "reporting* about wrongdoing" OR "whistleblowing retaliation*" OR "whistle blower retaliation*" OR "external whistle blowing*") AND KEY ("whistleblowing*" OR "whistle-blowing*" OR "whistle blowers*" OR "whistle blowing intension*" OR "whistle* protection" OR "truth disclosure*" OR "internal whistle blowing*" OR "whistle blowing system" OR "reporting* about wrongdoing" OR "whistleblowing retaliation*" OR "whistle blower retaliation*" OR "external whistle blowing*") AND TITLE-ABS-KEY (firm* OR organization* OR corporation* OR entit* OR enterprise* OR "public listed compan*"))

Note(s): Alternate words are picked from literature survey

3. Method: Bibliometric Analysis and Visualization

Table 2: Results and Analysis

Description	Results
MAIN INFORMATION ABOUT DATA	
Timespan	1999:2023
Sources (Journals, Books, etc)	172
Documents	280
Annual Growth Rate %	3.06
Document Average Age	7.4
Average citations per doc	20.45
Average citations per year per doc	2.053
References	13387
DOCUMENT TYPES	
Articles	280
DOCUMENT CONTENTS	
Keywords Plus (ID)	483
Author's Keywords (DE)	729
AUTHORS	
Authors	553
Author Appearances	632
Authors of single-authored docs	77
AUTHORS COLLABORATION	
Single-authored docs	87
Documents per Author	0.506
Co-Authors per Doc	2.26
International co-authorships %	18.57

For bibliometric analysis in this study, we have used biblioshiny R package which is designed to provide more visualized and fuller scientometric and bibliometric analysis with various options grouped into sources, records, writers, social structure, intellectual structure and conceptual structure. Table 2 describes 280 articles which are selected from 172 journals like Journal of Business ethics, journal of financial Crime, American review of public. Managerial Auditing journal etc. with 729 author's keywords, and 483 keywords plus from 1999-2023. 553 authors have been written these articles in which 87 articles are single authored. International co-authorship 18.5% signaling the high level of collaboration in effects of whistleblowing incorporates and its multi contextual factors in publications. Whereas document per author is .506.

3.1. Summary of Dataset

The annual production of whistleblowing and its effects in corporate sector (retaliation, fraud detection, financial misconduct) different publications are showing in the figure 1. From 1999 to 2001 it has downward trend but from 2003 to 2023 we can observe there is a positively increasing trend of publications on this topic of whistleblowing. Figure 2 shows top authors of these papers during this time period, further figure 3 shows the details about journals in this papers have been published and according to given information, more than 30 papers are from Journal of Business Ethics and Journal of Financial crime and we can also observe in figure 4 the most of the affiliations in this literature review are USA with around 40 articles, Malaysia 18, United Kingdom 16 Australia 13, Canada, Indonesia, China, Germany, Turkey and India has articles and most dominating keywords are internal whistleblowing, accounting misconduct, whistleblowing and false financial reporting. As USA, Malaysia and United Kingdom are dominant countries in publishing the articles. Articles with high citations are School of management USA, New Jersey Institute of Technology, Australian School of Business, University of New South Wales Australia, Research School of Business Australia, University of Melbourne Australia, HSBC bank Canada and University of Lethbridge Canada.

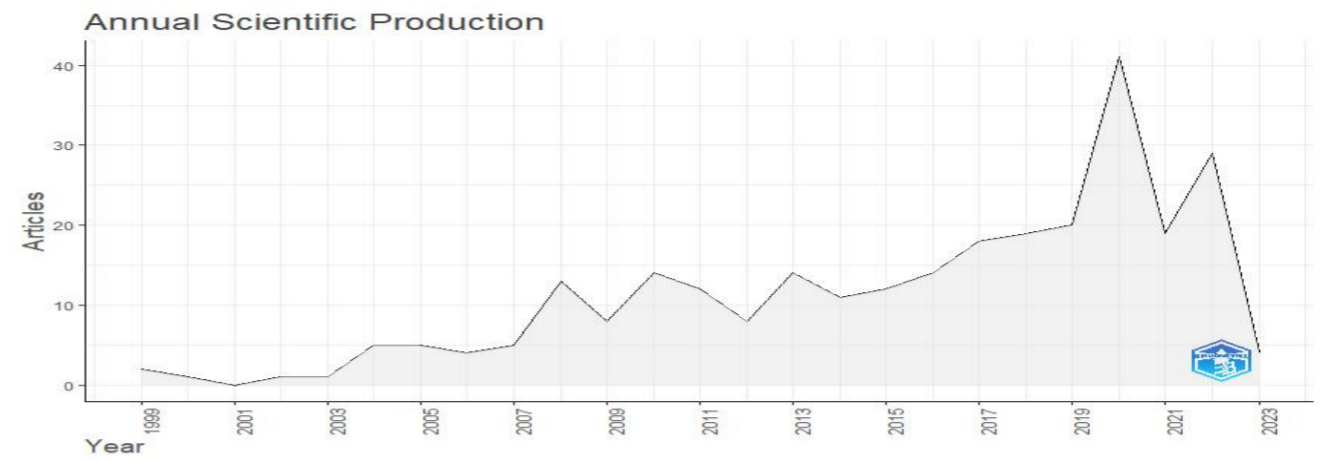


Figure 1: Annual Scientific Production

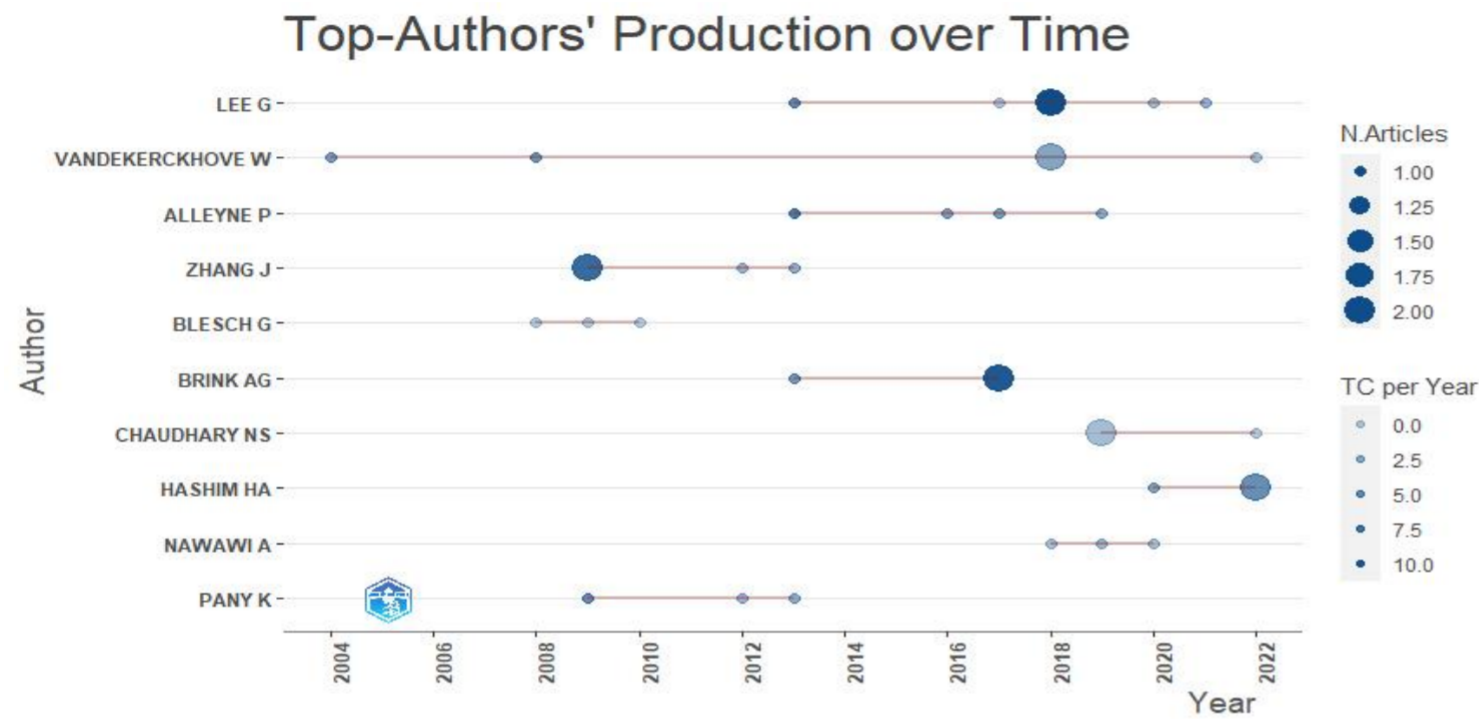
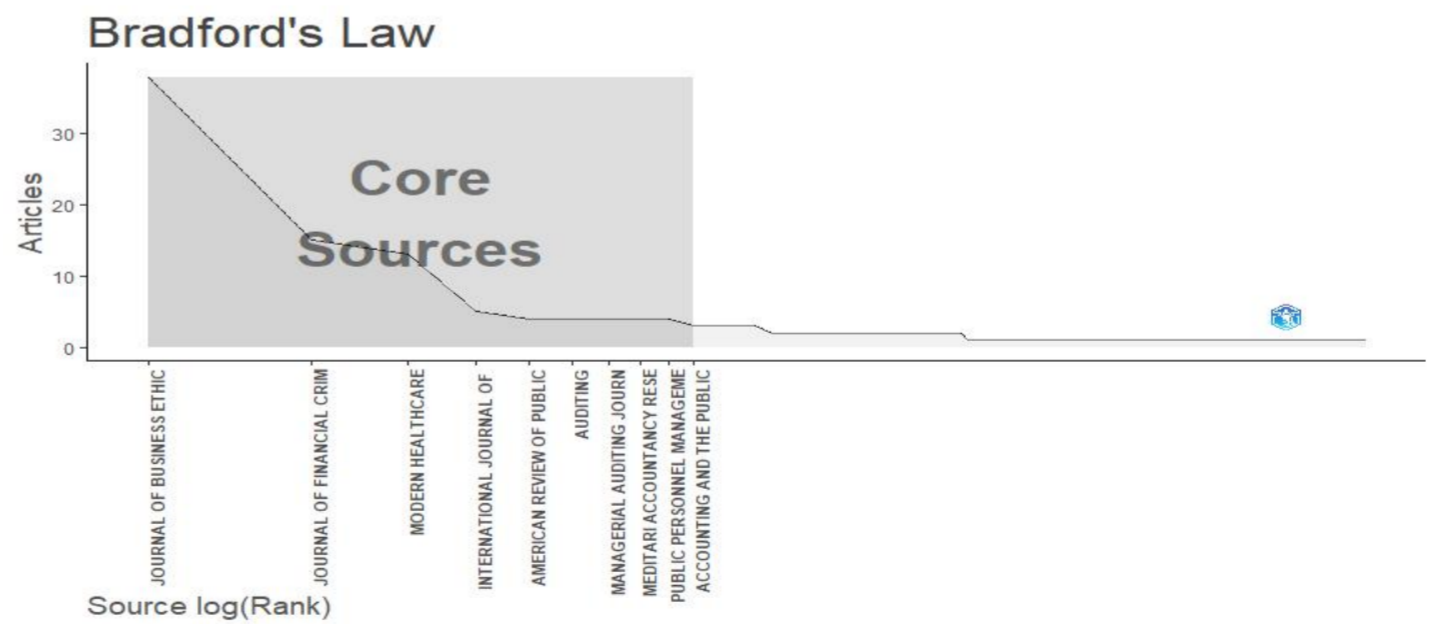


Figure 2: Production over time



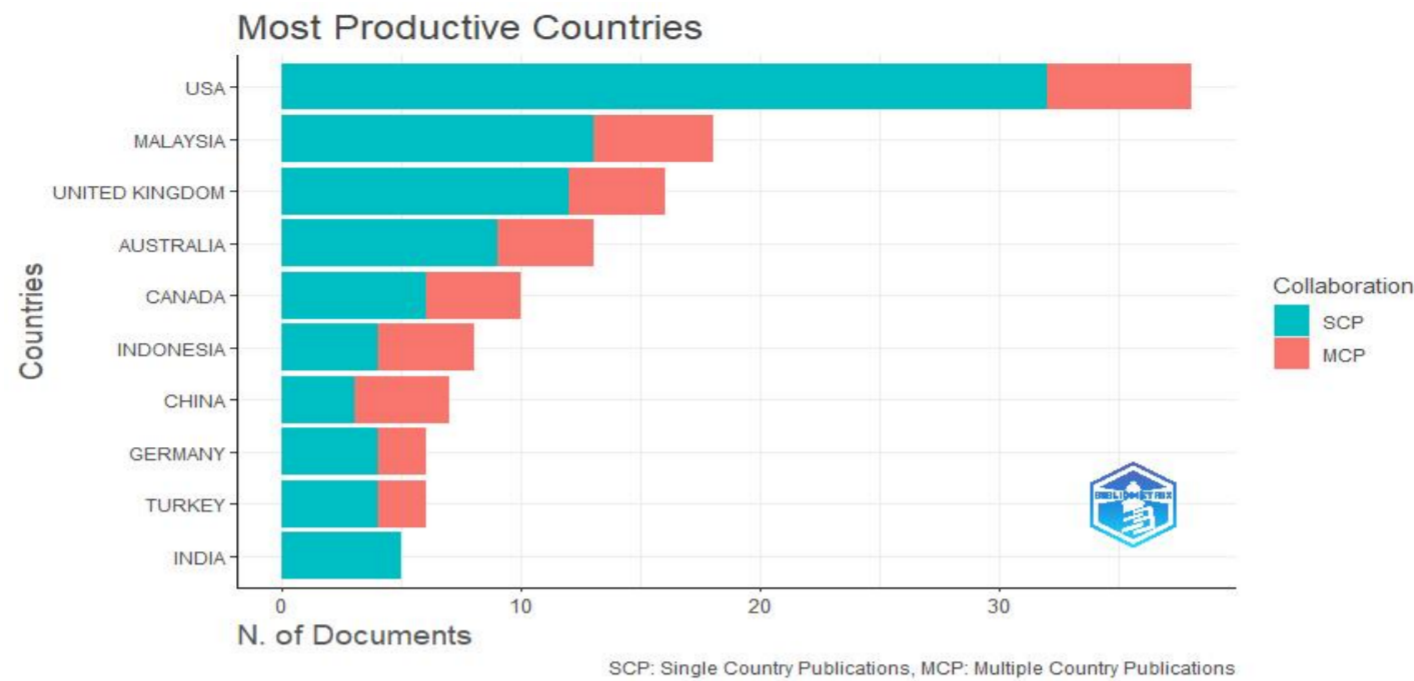


Figure 3: Productive countries

Research question 1: Do organizations effectively respond to encourage the employees to ethical report about wrong doing to mitigate reputational and financial risks? What motivates to whistleblowers? This collection of sources covers various aspects of whistleblowing, including legal and ethical considerations, motivations to blow the whistle, and the effects of whistleblowing on organizations and auditors. Call et al. (2018), when whistleblowers are involved, there is a correlation with increased monetary penalties for both targeted firms and employees. Additionally, responsible executives associated with whistleblower cases tend to receive longer prison sentences. Alleyne et al. (2016) argue that the US is extending the application of its whistleblowing laws beyond its borders, while (Dixon, 2016) suggests that corporate codes of conduct can serve as a temporary regulatory solution to protect whistleblowers. Krambia-Kapardis (2020) found that middle-aged men are more likely to blow the whistle when they are not convinced that the authorities will act, and Latan et al., (2021b) examined the motivations of whistleblowers, considering the four elements of the fraud diamond (pressure, financial incentive, opportunity, and rationalization). The study found that these elements can explain why customers choose to blow the whistle on wrongdoing, indicating that a complex set of factors motivates the individuals to report wrongdoing. Lee and Fargher (2013b) further examined that secrecy and organizational support have strong impact on the level of whistleblowing disclosures which suggests anonymous reporting and organizational support for whistleblowing had a positive correlation with the level of whistleblowing disclosures, indicating that creating a supportive environment and ensuring anonymity can encourage individuals to report wrongdoing (Sarwar et al., 2023; Zheng et al., 2019). While Wainberg and Perreault, (2016) found that secure mechanism can decrease auditors' willingness to use hotlines. On the other hand, Brink et al., (2013) suggested even with incentives, employees may choose to use internal reporting outlets, and Pacilli et al., (2020) provide a comprehensive overview of whistleblowing, whereas Kuang et al., (2021) examined the impact of prioritizing whistleblowing allegations on audit fees and internal controls. The study found that organizations that prioritize whistleblowing allegations experience higher audit fees, regardless of the validity of the allegations. If the allegations are found to be substantiated, auditors are more probable to issue an adverse opinion on internal controls, indicating a potential reputational and financial cost to organizations that fail to address whistleblowing concerns.

In the fiscal year 2019, the SEC awarded approximately \$60 million in whistleblower awards to eight individuals who reported original information, leading to the origination of SEC case investigations or significantly contributing to successful enforcement actions. The "ACFE Report: Global Fraud Investigation Report 2020" from the American Association of Certified Fraud Examiners highlights the growing significance of insider whistleblowing as the primary method for uncovering corporate fraud, with its incidence on the rise.

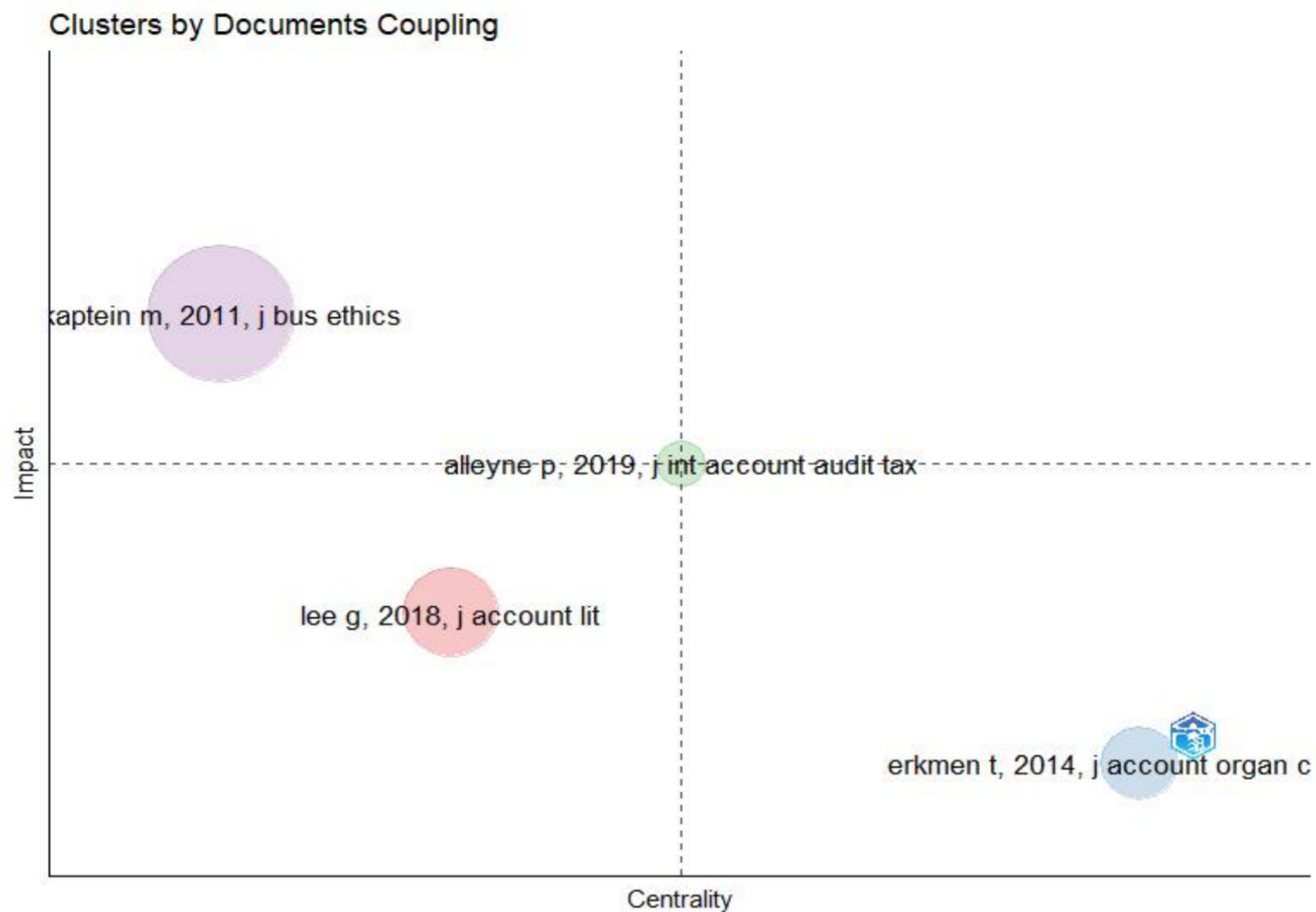


Figure 4: Bibliometric coupling

Research question 2: Do organizational culture foster a whistleblowing mechanism to empower ethical reporting? Navigating cultural influences and policy efficacy. The importance of whistleblowing in encouraging transparency and accountability in organizations is emphasized by several studies (Sani et al., 2020) focused on the factors that limit whistleblowing practice in Malaysia. The authors identified four factors: power distance, implementation failure of whistleblowing policies, lack of manpower, and ineffective internal control. Power distance refers to the cultural norms and values that discourage subordinates from speaking up against their superiors. According to (Tomo et al., 2020) the nuanced behaviors in the "grey zone" between corruption and whistleblowing. Many researchers from this area agreed that individuals who find themselves in this "grey zone" may make different ethical decisions depending on the social and individual outcomes. On the other hand (Ciasullo et al., 2017) focused on the implementation of whistleblowing procedures in INHS organizations, their findings reveal that implementation varies due to cultural, administrative, organizational, and process barriers. These differences affect the integration of whistleblowing into managerial practices and impact the quality of healthcare processes and services. (Culiberg & Mihelič, 2017b) This study discusses the complex nature of whistleblowing and how there are no easy answers. The authors suggest that different individuals will have different motivations for whistleblowing, and managers need to be aware of this in order to well manage their employees. (Hennequin, 2020) explored the motivations behind whistleblowers and how managers can effectively manage them. The authors found that understanding the motivations behind whistleblowers can help managers create a supportive environment that encourages reporting of misconduct.

Table 3: Summary of cluster-1

Author	Objective/Purpose	Country	Theory	Findings
Karpacheva and Hock (2023)	They examine the growth of US law in the area of transactional economic crime, with a focus on the involvement of foreign whistleblowers.	United Kingdom		The paper argues that US whistle-blowing laws, as well as anti-corruption statutes like the FCPA, are being applied outside of the US, indicating a broader trend.
Krambia-Kapardis (2020)	The study aims to analyze the characteristics of whistleblowers and to identify laws that could incentivize them to report unethical behavior within organizations.	Cyprus	Social theory	The study finds that middle-aged men are probable to blow the whistle, and seeks to identify laws that could encourage whistleblowers to report wrongdoing in organizations.
Kuang et al. (2021)	Study investigated the link between audit fees, auditors' view on internal controls, and external whistleblowing complaints to monitoring authorities.	Australia		Study found, organizations that priorities whistleblowing allegations experience higher audit fees, regardless of the validity of the allegations. If the allegations are found to be substantiated, auditors are more probable to issue an adverse opinion on internal controls.
Dixon (2016)	Honesty without fear?	Australia		This article suggests that since private-sector whistleblower protection laws are not yet comprehensive, corporate codes of conduct can serve as a temporary regulatory solution by establishing best practices and promoting norms that influence organizational behavior and culture
Latan et al. (2021a)	They investigate the factors that impact whistleblowers' decisions to report misconduct through virtual whistleblowing channels, using empirical methods.	Indonesia, France, UK	Theory of planned behavior (TPB)	The article found that the four elements of the fraud diamond (pressure, financial reward, opportunity, reasoning, and capability) can explain why customers used to blow the whistle on wrongdoing.
Lee and Fargher (2013b)	The study aims to analyze the degree of variation in whistle-blowing disclosures. To assess the implementation of whistle-blowing, the study also investigates the availability of a hotline channel.	Australia	Agency theory	Finding suggests anonymous reporting and organizational support for whistle-blowing have a positive correlation with the level of whistle-blowing disclosures.
Wainberg and Perreault (2016)	Can explicit protections against retaliation trigger implicit threats of revenge?	USA		Evidence indicating that auditors perceive reporting risks to be higher and are less inclined to use the hotline for reporting misconduct when explicit protections are incorporated into an audit firm's whistleblower policy

Table 4: Summary of cluster-2

Author	Objective/Purpose	Country	Theory	Findings
Tsahuridu and Vandekerckhove (2008)	This study aims to examine the effects of whistleblowing policies.	UK	Learning theory	Whistleblowing laws have led to increased morality among individuals and greater empowerment of employees in the workplace.
Olesen (2022)	On the Origins of the Concept of Whistleblowing	Denmark		The study contends that the concept of whistleblowing emerged due to several trends in the 1960s-1970s, such as changing perceptions of loyalty and declining trust in authority.
Weiskopf and Tobias-Miersch (2016)	Study <u>examine</u> how whistleblowing practices challenge the concepts of truth and power.	Austria		Truth-telling takes courage, but it can come at great personal cost with little impact
Felli and Hortala-Vallve (2015)	Collusion, black mailing and whistleblowing	UK		The study discovered that the implementation of a robust whistle-blowing system can effectively deter collusion and blackmail within hierarchical structures at various levels
Vandekerckhove (2022)	How whistleblowing relates to freedom?	UK		Whistleblowing depends on the whistleblower's right to freedom of information, which allows for the disclosure of information without fear of retaliation
Puni et al. (2020)	The impact of power distance culture (PDC) on whistleblowing intentions (WI) by examining how gender moderates the causal relationships	Ghana	Theory of planned behavior (TPB)	The findings suggest that there is a significant relationship between PDC and WI, and that this relationship is influenced by gender as a <u>moderating</u> factor.
Carson et al. (2008a)	Study discusses the False Claims Act of 1863, as amended in 1986, which incentivizes individuals to report instances of fraud perpetrated against the United States government by offering them monetary rewards	USA	Moral theory	this paper argues that the increase in False Claims Act cases following the enactment of its amendments warrants a deeper examination of whistle-blowing's purpose, motivations, nature, and outcomes in the current era
Dangi et al. (2017)	Study explores if organizational policy, through leadership as a moderator influences whistleblowing intention in Malaysian Government Linked Companies GLCs.	Malaysia		The study's results indicate that both administrative policy and leadership have a significant and positive impact on promoting whistleblowing intention among individuals.
Jackson et al. (2011)	Aim is to uncover how Australian nurses perceive and interpret the concept of confidentiality concerning whistleblowing.	Australia		Whistleblowing can have severe negative repercussions for those directly involved, including personal distress, marginalization, isolation, and potential damage to their reputation and career prospects.
Kesselheim et al. (2010)	This paper examines the experiences of whistleblowers in litigation cases involving pharmaceutical companies and fraud	USA		The research suggests that improving the FCA and qui tam process to reduce the challenges faced by whistleblowers could enhance responsible whistleblowing and effectiveness.

Research question 3: Does Individual traits shape the whistleblowing intentions?

Whistleblowing is a crucial mechanism for detecting and addressing fraudulent and unethical behavior in organizations, and numerous studies have examined the factors inducing whistleblowing intentions. Where all other values and practices are needed in the organization (Ibrahim et al., 2015) it is necessary to determine whether whistleblowers are genuine or not? That can be determine by knowing the perception of whistleblower and his intention focused on organizational policy and the factors that contribute to whistleblowing. personal factors like organizational commitment, locus of control have an impact on whistleblower's intention vary by the nature of fraud. Higher the power or designation hold by the wrong doer, higher would be an intention of employee to blow the whistle against him. And make the organization responsible to protect against retaliation against him which could be follow in the law of whistleblowing (Kanojia et al., 2020). Here 1986 amendments to false claim act 1983 are considerable, (Carson et al., 2008b) that offer to whistleblower financial reward against whistleblowing and this law is helpful to know the intention of whistleblower and his morality for gaining the reward or intention to secure organization against fraud and wrong doing. That can increase reliance on whistleblowing to secure the public interest. Studies by (Kaplan et al., 2009; Zhuang et al., 2005) found that gender and culture can impact whistleblowing intentions, respectively. (Kaplan et al. 2012) highlighted the role of retaliation in discouraging whistleblowing, while (Katz & Lenglet, 2010) investigated the impact of the Sarbanes-Oxley Act (SOX) on whistleblowing adoption in French companies. The study found that SOX had a significant impact on whistleblowing adoption, but the adoption process may take decades and is perceived as risky by companies. This suggests that regulatory interventions may be necessary to promote whistleblowing in some contexts. (Zhang et al., 2013) they found that proactive personality influences whistleblowing intentions, and (Pillay et al., 2017) explored the role of institutional isomorphism in whistleblowing. (Ames et al., 2015) investigated the impact of in-group bias on whistleblowing intentions,

while (Tuan Mansor, Mohamad Ariff, Hashim, and Ngah 2022) emphasized the role of self-efficacy in promoting whistleblowing intentions among employees who perceive high levels of organizational support. The impact of religious social values of individual toward the whistleblowing founds individual perceives less wrong doing within their religious group. But once individual of their group found in any wrong doing activity then there will be no hesitation to blow the whistle about that wrong doing.

Research question 4: Employees are responsible or liable? Whistleblowing and organizational policies. Whistleblowing is a complex and debatable topic and researchers have invested their time and efforts in several fields. The study of (Tsahuridu & Vandekerckhove, 2008) that laws related to whistleblowing positively influence the ethical principles and empowerment of the employees in the workplace. Whereas the study of (Weiskopf & Tobias-Miersch, 2016) truth is brave thing to do, but it can come with higher personal cost with little impact. Additionally, (Felli & Hortala-Vallve, 2015) suggests that a strong whistleblowing system can be an effective tool in promoting ethical behavior in organizations. (Vandekerckhove, 2022) highlights the importance of freedom of information in facilitating whistleblowing, and (Dangi et al., 2017) investigate the impact of organizational policy and leadership on promoting whistleblowing intention among employees. The studies have also identify the whistleblowing's negative consequences for those directly involved, as highlighted by (Jackson et al., 2011), and suggest that improving the False Claims Act and qui tam process could enhance responsible whistleblowing and effectiveness, as argued by (Kesselheim et al., 2010). Summarizing a range of perspectives on whistleblowing, including its impact, challenges, and facilitators. The researchers have highlighted the importance of protecting whistleblowers and providing support to ensure that they are not dishonestly punished for their actions. They also suggest that organizational policy and leadership can play a significant role in promoting responsible whistleblowing and improving ethical standards.

4. Limitations

Previous research on whistleblowing has been given limited attention with small sample sizes, limited statistical analysis, and uncertain evaluation of the effect of higher audit fees on investigations. Also, the emphasis on bigger companies, the lack of attention to the actual behavioral outcomes, the limitation of data collection, and the primary focus of Western have reduced the generalizability of results. Surveys have commonly been based on semi-structured interviews of government internal auditors, which have only been applicable in particular settings, including Italian public healthcare organizations. The weaknesses are hypothetical scenarios, small samples, and excessive dependence on perceptions and not on behavior. These limitations must be considered by researchers and in future studies, they should strive to make them broader and more generalized.

5. Future Directions

Future research should be emphasizing behavioral aspects and context-specific elements, requiring larger sample sizes (Krambia-Kapardis, 2020). Overcoming the gap between whistleblowing intentions and actions requires a behavioral approach (Latan et al., 2021a). Many studies done includes cross-cultural examinations, assessments of reporting system effectiveness and investigations into how perceptions impact whistleblowing behavior. Future research should focus on gathering more reliable and accurate data for conducting research in diverse contexts to enhance generalizability, Comparisons between internal and external whistleblowers should be in separate data sets so their impact could be determined while collecting data of inside whistleblowers at different hierarchical level of employees and for the outsider it should be check the degree of importance of that whistleblower for the organization (Culiberg & Mihelič, 2017b). Considerations of personal costs in anonymous reporting, and a social perspective through institutional theory are crucial and understanding how situational factors influence the effects of prosocial attitudes on employee behavior. Furthermore, cross-cultural studies with sufficient sample sizes, investigations into whistleblowing in African contexts (Puni et al., 2020), and examinations of the implications of False Claims Act cases for private companies should guide future research to address complexity in whistleblowing studies. Moreover, in upcoming research, researchers can investigate the role of whistle blowing in environmental sustainability and their issues (Leng et al., 2022; Nwoha, 2023). More importantly researchers should explore the role of artificial intelligence and digitalization in protecting the whistleblowers from retaliation and making the system more accurate and secure (Dimitrios & Law, 2019).

6. Conclusion.

Firstly it is originate in the literature that whistleblowing is an essential part of corporate governance that can be protect the organizations from various losses either financial or non-financial by revealing the wrong doings or misconduct through internal or external whistleblowing in both private and public organizations and most of the organizations are facing the serious consequences of whistleblowing which are also need to discuss here like retaliation against the whistle blowers which discouraged the whistleblower to blow whistle internally because they feels risk of losing their jobs and legal actions against them high quality audit committee found that employee's preference for external whistleblowing high because of such consequences. In such way organizations need to establish and improve their existing whistleblowing channels that could be protect the

whistleblowers against the retaliation and there should be establish a proper reward and incentive system to encourage the whistle blowers to blow whistle internally against misconducts as in the absence of reward and protection system whistleblowers cannot play their important role to protect the organizations but it should be monitor properly that reward system may not lead the whistleblowers to blow whistle only for reward or incentives by false reporting. The strict regulatory system must be existing to control that channel. In such way organizations will be safer and their reputation in markets will also be protected.

Furthermore, literature found director's abnormal level of turnover before the lawsuit filed against frauds is the clear signal of their fraudulent behavior in the organizations that could be possible where implications of corporate governance are weak and what can be do the whistleblowers in that case? Where, the wrong doer has more power than the whistleblower. if they have to report about wrong doing, such persons are also involved in committing that. However, regulatory bodies should be properly monitoring the board structure (executive and non-executive directors) and the directors who have multiple directorships at other firm must be observed, because they are more likely to leave fraud-firm with more serious fraud that would be resulting more subsequent poor performance, lower subsequent stock prices and more likelihood of a subsequent lawsuits. Further in this cluster empirical studies found, whistleblowers can build more pressure as compare to internal auditors even auditors feel pressure of whistleblowers and they perform well in their professional skepticism.

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Appendix-1

Cluster Details

	group	freq	centrality	impact
lee g, 2018, j account lit	1	56	0.3687199	1.872218
erkmen t, 2014, j account organ change	2	49	0.6144877	1.724419
alleyne p, 2019, j int account audit tax	3	39	0.4295737	1.883025
kaptein m, 2011, j bus ethics	4	85	0.3678271	2.121494

Between Centrality

documents	cluster	btw centrality	couple_map_CRnet cluster res\$cluster
karpacheva e, 2023, j financ crime	1	341.61312	1
krambia-kapardis m, 2020, j financ crime	1	323.61477	1
kuang yf, 2021, contemp account res	1	306.92159	1
dixon o, 2016, melbourne univ law rev	1	286.31055	1
latan h, 2021, j bus ethics	1	236.25636	1
lee g, 2018, auditing	1	230.83016	1
wainberg j, 2016, behav res account	1	214.57170	1
brink ag, 2013, auditing	1	200.00466	1
pacilli mg, 2020, psicol soc	1	196.59414	1
lee g, 2013, j bus ethics	1	175.67066	1
sani nba, 2020, int j bus continuity risk manag	2	349.68829	2
tomo a, 2020, meditari account res	2	334.98377	2
ciasullo mv, 2017, tqm j	2	244.35298	2
bogdanovic m, 2018, j secur sustainability issues	2	233.57664	2
davis rs, 2020, int j hum resour manage	2	185.46770	2



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documents	cluster	btw centrality	couple_map_CR net cluster res\$cluster
gagnon m, 2020, nurs health sci	2	170.40053	2
palumbo r, 2020, int j public sect manage	2	167.97557	2
hennequin e, 2020, eur manage j	2	160.35362	2
cooper ca, 2022, asia pacific j public adm	2	150.09906	2
culiberg b, 2017, j bus ethics	2	149.96488	2
kaplan s, 2009, j bus ethics	3	266.59850	3
kaplan se, 2012, adv account	3	216.61593	3
katz g, 2010, philos manag	3	200.13006	3
zhang j, 2013, auditing	3	176.65635	3
hedin uc, 2012, eur j soc work	3	171.72442	3
pillay s, 2017, public manage rev	3	157.00212	3
ames d, 2015, res prof responsib ethics account	3	152.80744	3
zhuang j, 2005, bus soc	3	148.72245	3
somers m, 2011, public pers manage	3	147.90867	3
tuan mansor tm, 2022, corp gov	3	144.59576	3
tsahuridu ee, 2008, j bus ethics	4	685.33893	4
olesen t, 2022, j bus ethics	4	464.89071	4
weiskopf r, 2016, organ stud	4	360.75526	4
felli l, 2016, q j polit sci	4	319.07764	4
vandekerckhove w, 2022, j bus ethics	4	250.18299	4
puni a, 2020, int j ethics syst	4	249.61904	4
carson tl, 2008, j bus ethics	4	249.42671	4
dangi mrm, 2017, adv sci lett	4	247.40474	4
jackson d, 2011, j nurs manage	4	239.37565	4
kesselheim as, 2010, new engl j med	4	232.41093	4
liyanarachchi g, 2009, j bus ethics	5	78.66849	5
liyanarachchi ga, 2011, aust account rev	5	59.43380	5