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# Whistleblowing studies in accounting research: A review of experimental studies on the determinants of whistleblowing

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## ABSTRACT

We review and summarize accounting literature that examines whistleblowing in the accounting context. We organize our review around the five determinants of whistleblowing identified by Near and Miceli (1995). The first determinant is characteristics of the whistleblower. Studies related to this determinant examine whistleblowers' personality characteristics, moral judgment, and demographic characteristics. Studies related to the second determinant, characteristics of the report recipient, examine characteristics of the individual or individuals who receive the report and characteristics of the reporting channel. The third determinant is characteristics of the wrongdoer. Studies in this area focus on the wrongdoer's power and credibility. Fourth, accounting studies related to characteristics of the wrongdoing examine factors that affect the dependence of the organization on the wrongdoing and evidence credibility. Studies related to the final determinant, characteristics of the organization, examine organizational perceptions of the appropriateness of whistleblowing, organizational climate, and organizational structure. For each determinant, we first summarize and analyze the findings of prior research, and then we present suggestions for future accounting research in whistleblowing.

## 1. Introduction

The term whistleblowing is derived from a sporting event where the referee blows the whistle to stop an illegal or foul play (Qusqas & Kleiner, 2001). Researchers from different disciplines define whistleblowing in various ways (Erkmen, Caliskan, & Esen, 2014). As discussed by Brennan and Kelly (2007), the more widely accepted and most frequently used definition of whistleblowing in accounting research is by Near and Miceli (1985). They define whistleblowing as “the disclosure by organization members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action” (Near & Miceli, 1985; 4). This definition has been adopted by numerous whistleblowing studies (e.g., Ayers & Kaplan, 2005; Keenan, 2002; King, 1997; Miceli & Near, 1994; Miceli & Near, 1997; Near, Rehg, Van Scotter, & Miceli, 2004).

Starting in the 1980s, a number of researchers from many disciplines began to investigate ways to promote whistleblowing (Keil, Tiwana, Sainsbury, & Sneha, 2010). A series of accounting scandals that began with Enron's collapse in 2001 brought unprecedented

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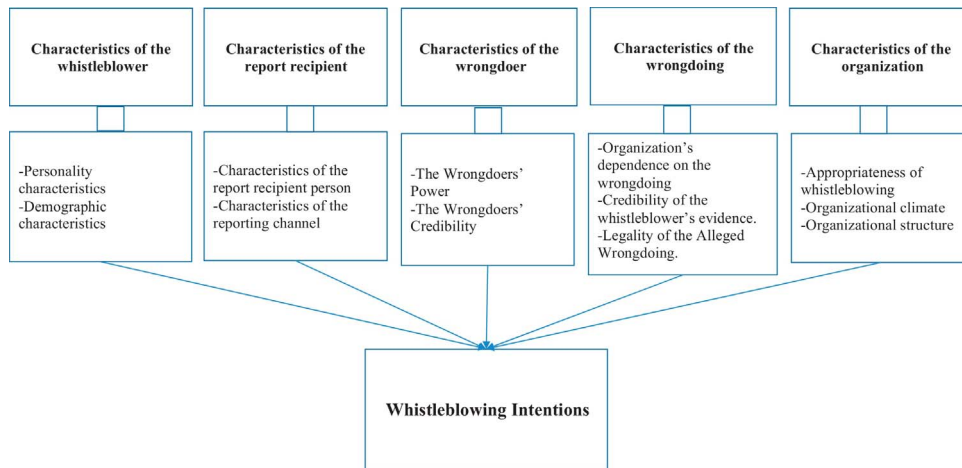


Fig. 1. Model of whistleblowing determinants (adapted from Near & Miceli, 1995).

attention to the importance of deterring accounting fraud. Employee tips are considered the most common method of detecting fraud (Association of Certified Fraud Examiners (ACFE), 2010; Dyck, Morse, & Zingales, 2010). However, numerous surveys show that not all observed fraud is reported (Ethics Resource Center, 2012; Ethics Resource Center, 2013; Hudson Employment Index, 2005; Miceli, Near, & Dworkin, 2008;). The Ethics Resource Center (2013) found that 41 percent of employees observed misconduct in their workplace, but out of the 41 percent of employees who observed misconduct, around 33 percent remained silent.

Providing a systematic review of the extant accounting whistleblowing literature contributes to research and practice by identifying gaps in the research investigating the obstacles that prevent witnesses from blowing the whistle. In this study, we review and summarize accounting literature that examines whistleblowing in the accounting context. Section 2 reviews and synthesizes the literature on each determinant of whistleblowing. We present overall conclusions in Section 3.

## 2. Determinants of whistleblowing

### 2.1. Whistleblowing model

Whistleblowers usually report wrongdoing in an attempt to terminate the wrongdoing (Near & Miceli, 1995). Therefore, the decision to blow the whistle is closely related to whether they believe the wrongdoing will be stopped (Near et al., 2004). Near and Miceli (1995) propose a model of effective whistleblowing by focusing on factors that effectively contribute to termination of the wrongdoing. This model has been used extensively to explain witnesses' reporting intentions. For example, based on the model proposed by Near and Miceli (1995), Mesmer-Magnus and Viswesvaran (2005) explore the correlation of whistleblowing intentions, actions, and retaliation. In addition, Curtis and Taylor (2009) use the model to identify personal characteristics and organizational variables and investigate the influence of identity disclosure, situational context, and personal characteristics on witnesses' whistleblowing intentions.

We use the Near and Miceli (1995) model to structure our review of the accounting whistleblowing literature (See Fig. 1). Specifically, we review and summarize whistleblowing accounting literature based on the five primary determinants of effective whistleblowing identified in the model: characteristics of the whistleblower, characteristics of the report recipient, characteristics of the wrongdoer, characteristics of the wrongdoing, and characteristics of the organization.

### 2.2. Characteristics of the whistleblower

The first determinant of effective whistleblowing identified in the Near and Miceli (1995) model is characteristics of the whistleblower. Three categories of characteristics of the whistleblower are described by Miceli et al. (2008): personality characteristics, moral judgment, and demographic characteristics. Personality characteristics (i.e., dispositional characteristics) are internal factors that cause an event or behavior. Moral judgment refers to the ability to judge one's own and others' behavior as right or wrong (Li, Zhu, & Gummerum, 2014). Demographic characteristics involve factors such as age, race, sex, and working experience.

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