



MASTERARBEIT | MASTER'S THESIS

Titel | Title

Implementation of Whistleblowing Systems: An Interpretive and
Institutional Approach

verfasst von | submitted by

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angestrebter akademischer Grad | in partial fulfilment of the requirements for the degree of
Master of Science (MSc)

Wien | Vienna, 2026

Studienkennzahl lt. Studienblatt | Degree
programme code as it appears on the
student record sheet:

UA 066 915

Studienrichtung lt. Studienblatt | Degree
programme as it appears on the student
record sheet:

Masterstudium Betriebswirtschaft

Betreut von | Supervisor:

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Kurzfassung

Diese Studie untersucht, wie Organisationen Whistleblowing-Systeme konzipieren und umsetzen, und erklärt, warum diese in der Praxis ihre spezifische Ausgestaltung annehmen. Im Gegensatz zur bislang vorherrschenden, auf HinweisgeberInnen fokussierten Forschungsperspektive nimmt sie eine organisationsbezogene Sichtweise ein und richtet den Fokus auf jene Akteure, die für die Entgegennahme, Bearbeitung und Umsetzung von Whistleblowing-Systemen verantwortlich sind. Als theoretische Grundlage dient die institutionelle Theorie, die erklärt, wie organisationale Praktiken durch regulative, normative und kulturkognitive Institutionen (Scott, 2014) sowie Prozesse institutioneller Isomorphie (DiMaggio und Powell, 1983) geprägt werden. Zur Beantwortung der Forschungsfragen wurde ein qualitativer interpretativer Forschungsansatz gewählt (Stoian, Dimitratos and Plakoyiannaki, 2018). Grundlage bilden neun halbstrukturierte Interviews mit Organisationsmitgliedern, die für die Konzeption, Implementierung und Verwaltung von Whistleblowing-Systemen in großen Unternehmen mit Hauptsitz in Österreich verantwortlich sind.

Die Ergebnisse zeigen, dass Whistleblowing-Systeme durch das Zusammenspiel regulatorischer Entwicklungen, professioneller Normen, organisationaler Kultur und des Handelns interner Akteure geprägt werden. Gesetzliche Vorgaben haben die Formalisierung und den Ausbau solcher Systeme gefördert, wobei viele Organisationen über die gesetzlichen Mindestanforderungen hinausgehen und institutionelle Erwartungen entsprechend ihrem Kontext interpretieren. Besonders hervorzuheben ist die Rolle digitaler Whistleblowing-Plattformanbieter, die nicht nur technische Infrastruktur bereitstellen, sondern auch maßgeblich zur Übersetzung rechtlicher Anforderungen in operative Lösungen beitragen. Darüber hinaus werden Whistleblowing-Systeme zunehmend als strategische Governance-Instrumente verstanden, die Transparenz, Vertrauen und die Bereitschaft der Beschäftigten fördern, Missstände anzusprechen, und damit gleichzeitig die Organisationskultur widerspiegeln und aktiv mitgestalten. Die Studie zeigt zudem, wie abstrakte rechtliche und ethische Prinzipien – etwa der Schutz von HinweisgeberInnen sowie Anforderungen an Fairness und Unparteilichkeit – durch konkrete organisatorische und technische Maßnahmen umgesetzt werden. Gleichzeitig verdeutlichen die Ergebnisse die anhaltende Spannung zwischen dem Schutz anonymer HinweisgeberInnen und den praktischen Erfordernissen wirksamer Untersuchungen.

Die Studie weist Einschränkungen auf, die sich aus einer vergleichsweise kleinen und nicht verallgemeinerbaren Stichprobe, möglichen Verzerrungen durch die Forschende sowie der Verwendung selbstberichteter Daten ergeben. Diese Limitationen wurden durch methodische Transparenz, die gezielte Auswahl fachkundiger InterviewpartnerInnen und eine systematische Datenanalyse reduziert. Künftige Forschung könnte die Ergebnisse durch größere Stichproben und mehrere Datenquellen erweitern sowie die Wirksamkeit unterschiedlicher Gestaltungsformen von Whistleblowing-Systemen und die Rolle digitaler Plattformanbieter vertiefend untersuchen.

Insgesamt leistet die Arbeit einen Beitrag zur Whistleblowing-Forschung, indem sie den analytischen Fokus vom individuellen Meldeverhalten auf die organisationale Gestaltung und das Management von Whistleblowing-Systemen verlagert. Durch den qualitativ-interpretativen Ansatz liefert sie kontextsensitive Einblicke in die Umsetzung institutioneller Anforderungen in die organisatorische Praxis und erweitert das Verständnis darüber, wie Whistleblowing-Systeme in modernen Organisationen etabliert, gesteuert und kontinuierlich weiterentwickelt werden.

Abstract

This study examines how organisations design and implement whistleblowing systems and seeks to explain why these systems take their specific forms in practice. In contrast to the dominant whistleblower-centric perspective in prior research, it adopts an organisational lens by focusing on the actors responsible for receiving, managing, and operationalising whistleblowing systems. The study is grounded in institutional theory, which provides a framework for understanding how organisational practices are shaped by regulative, normative, and cultural-cognitive institutions (Scott, 2014) and processes of isomorphic change (DiMaggio and Powell, 1983). To address the research objectives, a qualitative interpretive approach (Stoian, Dimitratos and Plakoyiannaki, 2018) was adopted, drawing on nine semi-structured interviews with organisational members responsible for the design, implementation, and management of whistleblowing systems in large organisations headquartered in Austria. This methodology enables an in-depth exploration of organisational responses to whistleblowing legislation and of the internal and external factors influencing system design and implementation.

The findings indicate that whistleblowing systems are shaped by a complex interplay of regulatory developments, professional norms, organisational culture, and the agency of internal organisational actors. While legal requirements have encouraged the formalisation and expansion of whistleblowing systems, organisations frequently extend beyond minimum compliance obligations and actively interpret institutional expectations in ways that reflect their organisational contexts. In particular, the study identifies digital whistleblowing platform providers as influential intermediaries that contribute not only technical infrastructure but also the translation of legal requirements into operational solutions. Furthermore, the findings demonstrate that whistleblowing systems are increasingly perceived as strategic governance mechanisms that both reflect and shape organisational culture by reinforcing transparency, trust, and employee voice. At the operational level, organisations translate broad legal and ethical principles, including whistleblower protection, fairness, and impartiality, into concrete procedural and technical arrangements, while continuously balancing the protection of anonymous whistleblowers with the practical requirements of effective investigations.

The study is subject to limitations associated with potential researcher bias, a relatively small and non-generalisable sample, and reliance on self-reported data that may be affected by social desirability bias. Although these limitations were mitigated through methodological transparency, careful selection of expert informants, and rigorous data analysis, future research could extend these findings by employing larger samples, incorporating multiple data sources, examining the effectiveness of different whistleblowing system design choices, and further investigating the role of digital reporting platform providers in shaping organisational practices.

Overall, the study contributes to the whistleblowing literature by shifting the analytical focus from individual reporting behaviour to the organisational design and management of whistleblowing systems, with particular attention to the underexplored role of internal report recipients. By adopting a qualitative interpretive perspective, it provides context-sensitive insights into how institutional pressures are translated into organisational practice and advances understanding of how whistleblowing systems are established, managed, and continuously adapted within contemporary organisations.

Key words: whistleblowing, whistleblowing system, semi-structured interviews, institutional theory, organisational perspective, report recipient

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List of Abbreviations

Abbreviation	Definition
BAK	Bundesamt zur Korruptionsprävention und Korruptionsbekämpfung (English: Federal Bureau of Anti-Corruption)
BGBI	Bundesgesetzblatt (English: Federal Law Gazette)
EU	European Union
GDPR	General Data Protection Regulation
HSchG	HinweisgeberInnenschutzgesetz (English: The Whistleblower Protection Act)
ISCED	International Standard Classification of Education
ISIC	International Standard Industrial Classification of All Economic Activities
ISO	International Organization for Standardization
Pos.	position

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1. Introduction

In 2024, pharmacist Robert Herold was awarded the *Blueprint Europe Whistleblowing Prize* after publicly revealing widespread financial irregularities in the German chemotherapy drug market. His disclosures highlighted the excessive markups charged by pharmacies for cancer medications – markups which often doubled the purchase price of the drugs and translated into undue costs for the country's statutory health insurance system. It was estimated that rectifying this practice could result in annual savings of approximately €500 million. Additionally, the pharmacist disclosed corrupt practices in which oncologists solicited monthly payments ranging from €5,000 to €20,000 in exchange for patient referrals, a practice he refused to participate in. Prior to approaching the media, Herold had alerted both Saxony's statutory health insurance provider and his professional association. However, these attempts prompted no corrective action. Following his public disclosure in collaboration with *Süddeutsche Zeitung*, *Westdeutscher Rundfunk*, and *Norddeutscher Rundfunk* in mid-2023, Herold faced substantial professional consequences, including expulsion from a pharmacy network, termination of his role as a training coordinator, and reputational attacks on his laboratory (Cadenbach, 2024).

Within the last decade the extensive media coverage drew attention to even more severe retaliatory measures against whistleblowers, such as the arrest of Antoine Deltour in the LuxLeaks affair, the murder of Daphne Caruana Galizia in Malta, and the assassination of Ján Kuciak in Slovakia (Abazi, 2021).

In response to these developments and in recognition of the importance of whistleblowing for democratic and ethical governance, the European Union adopted Directive 2019/1937 to standardise and strengthen whistleblower protection across member states. The introduction of the legislation was estimated to affect tens of thousands of organisations within the EU (Stappers, 2021). In Austria, this directive was implemented through the Whistleblower Protection Act (*HinweisgeberInnenschutzgesetz - HSchG*), which came into effect in 2023. Although the law sets out core obligations, such as ensuring confidentiality and protecting against retaliation, it leaves considerable discretion to organisations regarding the design and operation of internal reporting mechanisms. This flexibility raises important questions about how organisations interpret and apply the legal requirements in practice and what influences their decisions.

Given the broad scope of the Whistleblower Protection Act and the growing tendency of the whistleblowing research to encourage the investigation of the recipients of reports, this study seeks to examine how organisations engage with the implementation of whistleblowing systems in the early

stages of the Whistleblower Protection Act enactment. It explores not only the formal structures that are developed, but also the underlying institutional influences and operational challenges that shape these systems. By investigating how whistleblowing is operationalised on the ground, this research aims to contribute to a deeper understanding of the interaction between regulatory frameworks and organisational behaviour.

The research addresses the following central research questions:

- How do large organisations headquartered in Austria design and implement their whistleblowing systems?
- What factors influence the way these systems are developed and implemented?

This study is grounded in institutional theory, which provides a lens for understanding how organisational practices, such as establishment of whistleblowing systems, are shaped by institutional pressures. By applying this theoretical framework, the research explores the influence of regulative and normative institutions on the implementation of whistleblowing systems.

The purpose of this study is to examine how organisations design and implement whistleblowing systems and to explain why these systems take their specific forms in practice. In contrast to the dominant whistleblower-centric perspective in prior research, this study adopts an organisational lens, focusing on the actors responsible for receiving, managing, and operationalizing whistleblowing reports. By shifting attention to these organisational processes, the study aims to provide a more comprehensive understanding of whistleblowing as an organisational governance mechanism.

To address this objective, the research adopts a qualitative interpretive approach, using semi-structured in-depth interviews to gather rich, contextual data. This methodology enables an in-depth exploration of how organizations respond to whistleblowing legislation and how internal and external factors shape system design and implementation. Through this approach, the study uncovers the structural features, processes, and governance mechanisms underlying whistleblowing systems, as well as the institutional and organisational drivers influencing their development. In doing so, it provides insights into how organisations effectively design and manage whistleblowing systems in increasingly complex regulatory environments.

The findings reveal that the design and implementation of whistleblowing systems are shaped by an interplay of regulatory developments, professional norms, organisational culture, and the agency of internal organisational actors. While legal requirements have contributed to the formalisation and standardisation of whistleblowing systems, organisations frequently extend beyond minimum

compliance obligations and actively interpret and operationalise institutional expectations in ways that reflect their specific organisational contexts. In doing so, the study identifies digital whistleblowing platform providers as influential actors in the institutionalisation of whistleblowing, demonstrating that organisations increasingly rely on these providers not only for technical infrastructure but also for translating legal requirements into operational solutions. The findings further show how broad principles such as whistleblower protection, fairness, and impartiality are embedded in concrete procedural and technical arrangements, while also highlighting the practical challenges associated with balancing anonymity, effective investigations, and organisational learning. By examining these processes from the perspective of practitioners responsible for whistleblowing systems, the study provides a context-sensitive understanding of why and how large organisations headquartered in Austria establish, manage, and continuously adapt their internal reporting mechanisms.

This study contributes to the whistleblowing literature by shifting the analytical focus from individual reporting behaviour to the organisational design and implementation of whistleblowing systems. It addresses the underexplored role of report recipients by providing in-depth insights into how organisational actors design and manage whistleblowing systems in practice. By adopting a qualitative interpretive approach, the study responds to calls for context-sensitive research and advances understanding of whistleblowing as an organisational process embedded in institutional environments.

The remainder of this thesis is structured as follows. The first section presents the research background, identifies the relevant research gaps, and outlines the regulatory context of the study. The subsequent section introduces the conceptual framework underpinning the research. This is followed by a detailed description of the interpretive methodology, including the sampling strategy, data collection procedures, development of the interview guide, and approach to data analysis. The following section presents the empirical findings, which are then discussed in relation to the research objectives, the conceptual framework, and the existing literature. Finally, the study concludes by addressing its limitations and proposing directions for future research.

2. Research background

The following section provides a review of the academic literature informing this study, identifies the key research gaps, and outlines the principal features of the regulatory context within which the research is conducted.

2.1. Conceptualising whistleblowing

The concept of whistleblowing emerged in academic discourse during the early 1970s, when scholars began to examine the growing phenomenon of employees disclosing wrongdoing which occurred within their organisations. At the birth of whistleblowing research whistleblowing was conceptualised as a distinct social and organisational phenomenon, focusing on situations in which employees inform authorities or the public about wrongdoing occurring within their organisations (Olesen, 2022). Since then, whistleblowing has developed into an important topic of academic research.

Some early definitions of whistleblowing closely associated the phenomenon with reporting misconduct to regulators, authorities, or the media, and generally did not consider internal reporting within organizations to constitute whistleblowing (Jubb, 1999). However, later research has increasingly shifted to the concept of whistleblowing which includes internal forms of reporting within organizations. As Culiberg and Mihelič (2017) note, scholars increasingly rely on the definition developed by Near and Miceli (1985), which describes whistleblowing as the disclosure by current or former organizational members of illegal, immoral, or illegitimate practices under the control of their employers to individuals or organizations that may be able to take corrective action. Importantly, this definition explicitly encompasses both internal and external reporting channels as well as anonymous disclosures. Given its broad scope and widespread use in the literature, the present study adopts the definition proposed by Near and Miceli (1985).

Along with the definition, Near and Miceli (1985) have developed a conceptual framework of whistleblowing, suggesting that whistleblowing typically involves at least four elements: the whistleblower who raises the concern, the wrongdoing or complaint that is reported, the recipient of the complaint, and the organization against which the complaint is directed. Based on this framework Culiberg and Mihelič (2017) identify three key perspectives of actors that may be employed in analysis of whistleblowing: the perspective of the wrongdoer who commits the alleged misconduct, the perspective of the whistleblower who observes and reports it, and the perspective of the recipient who receives the report and may take corrective action. These frameworks highlight that whistleblowing is not merely an individual decision but a complex interaction between different actors.

Despite the recognition of the involvement of multiple actors in whistleblowing, much of the empirical research on the phenomenon has focused primarily on the perspective of the whistleblower (Vandekerckhove and Lewis, 2012; Smaili, Vandekerckhove and Arroyo Pardo, 2023). Studies have devoted considerable attention to the antecedents, correlates, and consequences of the decision to

report wrongdoing (Dworkin and Baucus, 1998; Mesmer-Magnus and Viswesvaran, 2005; Khemakhem *et al.*, 2023). Scholars have examined how individual characteristics influence the likelihood that employees will report misconduct. This line of research has explored factors such as personality traits, moral judgement, demographic characteristics, and individual perceptions of ethical responsibility (MacNab and Worthley, 2008; Gao and Brink, 2017). Other studies have analysed the types of internal or external actors who most frequently blew the whistle and contributed to uncovering wrongdoing (Dyck, Morse and Zingales, 2010).

In addition to behavioural research, whistleblowing has also attracted considerable attention in legal scholarship. Legal studies have examined the regulatory frameworks governing whistleblowing and explored how legal protections and reporting mechanisms can encourage individuals to report wrongdoing while protecting them from retaliation (Vandekerckhove and Commers, 2004; Hassink, de Vries and Bollen, 2007; Pittroff, 2014). These discussions are closely connected to broader debates about how regulatory frameworks can impact whistleblowing intentions.

Overall, existing research demonstrates that whistleblowing is a multifaceted phenomenon. While much of the literature has focused on the motivations and characteristics of individual whistleblowers, increasing attention has been paid to the organisational and governance structures that shape reporting processes. In particular, the development of formal whistleblowing systems and internal reporting channels has become an important topic in governance research, reflecting the growing recognition that organisational arrangements play a crucial role in enabling or constraining the reporting of wrongdoing.

2.2. Internal and external whistleblowing

A central distinction in whistleblowing research concerns whether disclosures of wrongdoing are directed toward actors inside or outside the organisation. Based on the recipient of the reported concern, the literature commonly differentiates between internal and external whistleblowing (Dworkin and Baucus, 1998; Kaptein, 2002). This distinction is important because the choice of reporting channel influences both the consequences of whistleblowing and the organisational response to reported misconduct.

Internal whistleblowing refers to situations in which individuals report observed wrongdoing to a designated individual or reporting channel within their own organization. Such disclosures may be directed toward supervisors, compliance departments, internal audit units, or designated reporting mechanisms such as confidential hotlines (MacNab and Worthley, 2008). Internal recipients are individuals or roles within the organisation who are responsible for receiving and addressing

disclosures of misconduct. Reporting may occur through formal procedures, for example by contacting a designated supervisor or ethics officer, or through specialised reporting channels created for exceptional situations. In some cases, employees may also raise concerns informally by approaching influential colleagues or senior personnel outside their direct reporting hierarchy, such as directors or staff in other departments (Jubb, 1999).

External whistleblowing, in contrast, involves reporting suspected wrongdoing to actors outside the organisation, such as regulatory authorities, government agencies, professional associations, media organisations, or non-governmental organisations (Kaptein, 2011). Most empirical studies suggest that external whistleblowing typically arises only in circumstances where no effective internal reporting mechanism is available, or where the reporting individual either experiences or anticipates conflict or adverse consequences following an internal disclosure (Kölbel, 2026). In such cases, whistleblowers may seek to involve external actors capable of investigating or sanctioning organisational wrongdoing.

From an organisational perspective, internal whistleblowing is often considered preferable because it helps to avoid possible damage to reputation and disruption of employer-employee relations if concerns are discussed outside the organisation (Loyens and Vandekerkhove, 2018). Research suggests that internal reporting is associated with improved detection of misconduct and may reduce the likelihood of severe regulatory consequences, including government fines or material lawsuits (Stubben and Welch, 2020). By facilitating early identification of irregularities, internal whistleblowing can allow organisations to investigate concerns and implement corrective measures before misconduct escalates or becomes publicly exposed (Berry, 2004).

External whistleblowing, by contrast, may have more significant reputational and legal consequences for organisations. When concerns are raised outside the organisation, wrongdoing may become publicly visible and attract regulatory scrutiny, media attention, and potential litigation. As a result, external disclosures may lead to reputational damage, financial penalties, or legal action, particularly if they reveal systemic failures within the organisation to detect or address misconduct internally (Berry, 2004; Kaptein, 2011).

Although whistleblowers may have both internal and external reporting channels available, empirical research indicates that individuals typically attempt to report concerns internally before turning to external actors. Mesmer-Magnus and Viswesvaran (2005) find that most whistleblowers initially raise concerns within their organization before considering external disclosure. This tendency suggests that

many employees prefer to address problems internally when they believe that the organisation is willing and able to respond appropriately to reported concerns.

The likelihood of internal reporting is strongly influenced by organisational conditions. Employees are more likely to use internal channels when they are well-informed about available reporting mechanisms and when they perceive these channels as fair and responsive (Kölbel, 2026). Organisational climate also plays an important role in shaping whistleblowing behaviour. Research indicates that a supportive organisational climate for whistleblowing is positively related to employees' intention to report wrongdoing (Berry, 2004; Mesmer-Magnus and Viswesvaran, 2005). When employees believe that reports will be taken seriously and that whistleblowers will be protected from retaliation, they are more likely to raise concerns internally.

For organisations, encouraging internal reporting is often preferable to the alternative of external disclosure. Internal whistleblowing systems ideally provides a direct mechanism for bringing potential problems to the attention of managers who are in a position to investigate and address them effectively (Stubben and Welch, 2020). While employees may have access to external authorities for certain types of misconduct, some organisational issues can only be meaningfully addressed through internal management processes. However, despite the availability of whistleblowing channels, the non-reporting phenomenon remains pervasive (Nitsch, Baetz and Hughes, 2005). Consequently, organisations often seek to encourage internal reporting in order to detect misconduct early and prevent escalation (Smaili, 2023). At the same time, organizations often prefer employees to report concerns internally rather than externally, as public disclosure of misconduct can harm the organization's reputation and strain relationships between employers and employees (Dworkin and Baucus, 1998). The establishment of internal reporting mechanisms is therefore often motivated not only by ethical considerations but also by organizational interests in managing risk, maintaining reputation, and addressing misconduct before it attracts external scrutiny.

Overall, the distinction between internal and external whistleblowing highlights the importance of organisational motivations that facilitate internal reporting. The availability and credibility of internal reporting channels can influence whether employees raise concerns within the organisation or turn to external actors. As a result, many organisations have increasingly introduced internal whistleblowing systems designed to encourage internal reporting and ensure that reported concerns are addressed within the organisation.

2.3. Benefits and barriers to internal reporting

Internal whistleblowing has increasingly been recognised as an important mechanism of organisational governance and self-regulation (Lin *et al.*, 2023). When employees report suspected wrongdoing through internal channels, organisations gain access to information that may otherwise remain hidden from formal monitoring systems. As a result, internal whistleblowing can function as a form of internal oversight that helps organisations detect misconduct and address problems before they escalate. Companies with internal whistleblowing procedures experience a significant increase in the number of internal disclosures and a decrease in external disclosures (Hassink, de Vries and Bollen, 2007). Several scholars describe internal whistleblowing as a form of corporate self-regulation, whereby employees contribute to identifying and correcting misconduct within their organisations (Dyck, Morse and Zingales, 2010; Lin *et al.*, 2023). In this sense, internal reporting mechanisms may encourage employees to raise concerns internally and enable organizations to resolve issues without external intervention (Near and Miceli, 1995). From an organisational perspective, internal whistleblowing can generate important benefits. Allowing employees to raise concerns within the organisation can facilitate organisational learning and support positive change by bringing problematic practices to the attention of management (Dworkin and Baucus, 1998).

Empirical evidence also suggests that internal whistleblowing systems can contribute to improved organisational outcomes. Research by Stubben and Welch (2020), for example, finds that higher volumes of internal whistleblowing reports are associated with fewer government fines and lower amounts of material litigation against firms. These findings suggest that internal reporting mechanisms can provide management with actionable information about emerging issues within the organisation and may also serve as a deterrent against inappropriate behaviour (Stubben and Welch, 2020). Similarly, a review of whistleblowing research by Lee and Xiao (2018) indicates that organisations experiencing external whistleblowing face negative economic consequences, however they are at the same time more likely to improve their corporate governance quality afterwards. By enabling organizations to address concerns internally, whistleblowing mechanisms may therefore help prevent reputational damage and regulatory scrutiny. Empirical studies also indicate that internal whistleblowing mechanisms play an important role in fostering socially responsible firms by strengthening corporate social responsibility performance, thus improving internal governance, and supporting positive financial outcomes (Lin *et al.*, 2023). Similarly, evidence shows that such systems may reduce the risk of stock price crashes, indicating that effective reporting channels can contribute to greater organisational accountability (Fan *et al.*, 2025).

Despite these potential benefits, employees often face significant barriers when considering whether to report wrongdoing internally. One of the most frequently identified obstacles is the fear of retaliation. Employees who report misconduct may worry about negative consequences such as job loss, career stagnation, reputational damage, or legal repercussions (Bibi *et al.*, 2025; Al-Thani, Salem and Wright, 2026). These perceived risks can discourage individuals from raising concerns, particularly when the reported wrongdoing involves powerful actors within the organization. Empirical studies have shown that whistleblowers often experience weak incentives to report misconduct and may often suffer personal and professional losses as a result of their actions (Dyck, Morse and Zingales, 2010).

In addition to formal retaliation risks, social dynamics within organizations can also influence whistleblowing behaviour. The attitudes of colleagues and supervisors may either encourage or discourage employees from reporting wrongdoing. Individuals who consider raising concerns frequently seek approval from their social environment, and negative reactions from peers may deter them from coming forward (Al-Thani, Salem and Wright, 2026). Furthermore, whistleblowing may lead to negative spillover effects, such as fostering mistrust within teams (Sommerfeldt, 2026). Organizational culture therefore plays a crucial role in shaping whether employees feel supported in reporting misconduct.

A lack of trust in internal reporting channels can further discourage whistleblowing. Employees may be reluctant to report wrongdoing when they are uncertain about how reports will be handled or whether confidentiality will be maintained. In some cases, potential whistleblowers may also be unsure about which organisational actors are responsible for receiving and addressing disclosures of misconduct. When reporting mechanisms are unclear or perceived as ineffective, observers of wrongdoing may refrain from reporting or seek alternative channels outside the organisation (Singh and Ramdeo, 2020).

Overall, the literature suggests that while internal whistleblowing can provide significant benefits for organisations, the decision to report wrongdoing is strongly influenced by organisational conditions. The presence of supportive organisational cultures, trusted reporting mechanisms, and effective protections for whistleblowers can increase the likelihood that employees raise concerns internally. Conversely, when employees perceive reporting as risky or ineffective, internal whistleblowing may fail to occur. These dynamics highlight the importance of organisational structures and reporting mechanisms designed to facilitate safe and effective internal disclosures of wrongdoing.

2.4. Whistleblowing systems as governance mechanisms

As organisations increasingly recognize the importance of internal reporting for detecting and addressing misconduct, many have established formal whistleblowing systems to facilitate the disclosure of wrongdoing. These systems are typically implemented as part of broader governance, compliance, and ethics frameworks and aim to provide structured mechanisms through which employees and other stakeholders can raise concerns about suspected misconduct (Niazi *et al.*, 2020).

Whistleblowing systems usually consist of a set of formal reporting channels through which individuals can communicate concerns about misconduct. These channels may include reporting to supervisors or managers, contacting compliance departments, using dedicated ethics hotlines, or submitting reports through digital reporting platforms. Research indicates that employees often prefer direct communication with managers when raising concerns. For example, Kaptein (2011) highlights that a majority of employees report a propensity to raise concerns with their direct manager, while a smaller proportion prefer alternative channels such as ethics hotlines.

Reporting may also be directed to other internal authorities, such as an ethics officer, a powerful colleague, a manager or senior personnel in some other part of the organization (Jubb, 1999). For internal reporting to be put in effect, internal communication channels need to be well established and formal internal disclosure procedures clear (Culiberg and Mihelič, 2017). While traditional reporting structures rely on hierarchical communication with supervisors, many organizations have introduced additional reporting channels specifically designed for whistleblowing. These may include confidential hotlines or independent reporting offices. The introduction of multiple reporting channels reflects the recognition that employees may have different preferences and levels of trust in various reporting mechanisms. Providing alternative reporting options can therefore increase the likelihood that employees will raise concerns internally rather than seeking external channels.

The design of whistleblowing systems involves balancing several organizational objectives. On the one hand, organisations aim to encourage employees who observe misconduct to report their concerns so that wrongdoing can be addressed and corrected. On the other hand, organizations also seek to ensure that such concerns are raised internally rather than externally, thereby allowing the organisation to address the issue through its internal governance mechanisms and avoid potential external repercussions (Kaptein, 2011). As a result, organisations must carefully design reporting mechanisms that encourage employees to take action while ensuring that the reporting process is perceived as safe and effective and is carried out internally. The research has produced a model for

predicting the effectiveness of whistleblowing, identifying several key determinants: the characteristics of the whistleblower, the attributes of the recipient of the complaint, the features of the alleged wrongdoer, the nature of the wrongdoing itself, and the organisational context within which the disclosure occurs (Near and Miceli, 1995). Research suggests that effective whistleblowing systems often include several key design features, such as confidential reporting channels, independent investigative structures, and credible protections for individuals who raise concerns (Miceli, Near and Dworkin, 2009). Al-Thani, Salem and Wright (2026), for example, identify several important enablers of effective whistleblowing systems, including independent investigation units, protected and confidential reporting channels, a culture of organizational integrity, and supportive legal and regulatory frameworks. These elements contribute to creating an environment in which employees feel able to report misconduct without fear of retaliation.

The design of whistleblowing systems is therefore not limited to the creation of formal reporting channels but also involves broader organisational arrangements that support reporting behaviour. Effective whistleblowing systems integrate confidentiality safeguards, independent investigation procedures, and mechanisms for providing feedback on reported concerns. Such features help translate employees' willingness to report wrongdoing into actual disclosures and enable organisations to respond effectively to reported misconduct (Al-Thani and Wright, 2026).

Establishing an effective internal whistleblowing system requires careful organisational management and should therefore be understood as an important organisational characteristic (Kaptein, 2002; MacNab and Worthley, 2008). While formal reporting policies may signal an organizational commitment to ethical conduct, their effectiveness ultimately depends on whether employees trust the reporting mechanisms and believe that their concerns will be addressed appropriately (Dyck, Morse and Zingales, 2010).

Several factors influence the employees' perceptions of whistleblowing systems. Research suggests that employees' perceptions of transparency, training, monitoring processes, and the likelihood of retaliation play a crucial role in shaping whether individuals are willing to report wrongdoing (Al-Thani and Wright, 2026). Similarly, prior research indicates that the existence of whistleblowing systems and employee training programs can increase employees' intention to report misconduct, thereby improving the effectiveness of organizational reporting processes (Lee and Xiao, 2018; Fan *et al.*, 2025). Training and awareness programs appear to be key measures that may be employed by an organisation to increase the whistleblowing effectiveness. Providing employees with clear information about ethical standards, reporting channels, and protection mechanisms can reduce

uncertainty about the reporting process and lower fears of retaliation, thereby encouraging individuals to raise concerns when misconduct is observed (Al-Thani and Wright, 2026).

However, the existence of formal policies alone and training does not guarantee effective reporting. Scholars emphasize that whistleblowing effectiveness is strongly influenced by organisational culture and social norms within the organization (Kaptein, 2011). Perceptions of organisational integrity and transparency have been shown to increase employees' willingness to raise concerns, highlighting the importance of ethical leadership and supportive organizational cultures (Al-Thani, Salem and Wright, 2026).

Taken together, existing research suggests that the effectiveness of whistleblowing systems depends not only on the existence of formal reporting structures but also on broader organisational conditions that shape employees' willingness to report wrongdoing.

2.5. Factors influencing the implementation of whistleblowing systems

The design and implementation of whistleblowing systems are shaped by a range of organisational and institutional factors. While formal reporting mechanisms represent an important component of governance frameworks, their adoption and effectiveness are strongly influenced by organisational culture, leadership behaviour, regulatory pressures, as well as structural characteristics of organisations. The literature therefore suggests that whistleblowing systems should not be understood solely as technical reporting mechanisms but rather as governance practices embedded within broader organisational and institutional contexts.

2.5.1. Organisational culture

Organisational culture is widely recognised as a key factor influencing whistleblowing behaviour and the effectiveness of internal reporting mechanisms (Miceli and Near, 2002). The ethical culture of an organisation forms an important component of the organisational context and can be defined as those elements of the perceived environment that discourage unethical behaviour and promote ethical conduct (Kaptein, 2011). Ethical culture represents part of the informal organisational context, in contrast to formal governance elements such as policies, procedures, and compliance programs. In other words, "culture is when the compliance officer leaves the room." (Starystach *et al.*, 2021). Together, these formal and informal elements shape how employees perceive and respond to wrongdoing within organisations (Kaptein, 2011).

A supportive climate for whistleblowing has been found to be positively associated with employees' willingness to report wrongdoing (Miceli and Near, 2002; Berry, 2004; Mesmer-Magnus and Viswesvaran, 2005; Miceli, Near and Dworkin, 2009). Such climates are characterised by openness, transparency, and a shared understanding that reporting misconduct is an acceptable and valued behaviour within the organization. Whistleblowing behaviour is also influenced by social dynamics within the workplace. Employees often seek approval from colleagues and social groups before raising concerns, and negative reactions from peers can discourage individuals from reporting misconduct (Al-Thani et al., 2026). In this sense, whistleblowing can be understood not only as an individual decision but also as a social phenomenon shaped by shared expectations about acceptable conduct (Mir Djawadi et al., 2025).

Several dimensions of ethical culture have been identified as particularly relevant for encouraging employees to report wrongdoing. Berry (2004) identifies seven key dimensions of organisational culture that influence employee whistleblowing behaviour: vigilance, engagement, credibility, accountability, empowerment, courage, and options. Kaptein (2011) highlights four key cultural characteristics that influence employees' responses to observed misconduct: clarity, supportability, discussability, and sanctionability. Ethical standards must be clearly communicated within the organization, employees must feel committed to those standards, ethical concerns should be open for discussion, and violations should be consistently sanctioned (Kaptein, 2011). When these conditions are present, employees are more likely to intervene directly, report misconduct internally, or use formal reporting channels rather than remaining silent or reporting externally.

2.5.2. Trust, protection from retaliation, and anonymity

Trust in reporting mechanisms and protection from retaliation represent critical conditions for effective whistleblowing systems (Dworkin and Baucus, 1998). Formal internal whistleblowing channels and handling process can help to enhance and build culture of trust in organisations (Vandekerckhove, 2026). Employees are more likely to report misconduct when they believe that reporting channels are trustworthy and that their identity will be protected. Greater protection of whistleblowers is reported to enhance significantly the propensity to report wrongdoing (Ayres, Sauerbronn and Fonseca, 2022). Maintaining confidentiality is therefore widely considered a fundamental feature of whistleblowing systems, as protecting the identity of whistleblowers helps prevent reprisals and encourages others to come forward.

Fear of retaliation is one of the most frequently cited barriers to whistleblowing (Jackson *et al.*, 2010; Near and Miceli, 2016). Potential whistleblowers who perceive a retaliatory climate—whether from supervisors, the organization, or colleagues—are significantly less likely to report wrongdoing (Mesmer-Magnus and Viswesvaran, 2005). These concerns may include fears of dismissal, career stagnation, social exclusion, or other negative consequences associated with reporting misconduct. To mitigate the risk of retaliation, many whistleblowers choose to report misconduct anonymously (Dyck, Morse and Zingales, 2010). The availability of anonymous reporting channels can therefore enhance the effectiveness of whistleblowing systems by lowering barriers to disclosure. A substantial body of research further suggests that anonymous communication channels constitute a significant incentive for individuals to come forward (Berendt and Schiffner, 2023). However, while anonymity may make reporting easier for whistleblowers, it can also complicate the subsequent investigation of reports (Singh and Ramdeo, 2020). At the same time, anonymity may be compromised through identifying details contained in the report or through distinctive features of the whistleblower's communication style, potentially enabling identification despite the intention to remain anonymous. Recent research therefore suggests that the implementation of advanced IT solutions, including text anonymisation supported by large language models, may strengthen safeguards for anonymous reporting (Berendt and Schiffner, 2023; Staufer, Pallas and Berendt, 2024).

To address these concerns, organizations must ensure that reporting channels are trustworthy and secure (Miceli, Near and Dworkin, 2009). Research suggests that internal reporting mechanisms should be designed in ways that minimise information leaks and ensure that reports are handled by individuals perceived as reliable and impartial (Mesmer-Magnus and Viswesvaran, 2005). Establishing confidential and protected reporting channels can therefore play an important role in building trust in whistleblowing systems and encouraging employees to report concerns internally. However, as Lewis (2011) notes, organizations can foster trust by implementing appropriate whistleblowing policies and procedures, but these measures may have limited impact if top management does not actively reinforce ethical behaviour.

2.5.3. Leadership and managerial support

Leadership behaviour and managerial support also play a significant role in shaping whistleblowing practices within organizations (Berry, 2004). Research indicates that employees' perceptions of support from supervisors and top management strongly influence both the decision to report wrongdoing and the reporting channels chosen (Mesmer-Magnus and Viswesvaran, 2005; Near and Miceli, 2016). When leaders actively promote ethical behaviour and demonstrate openness toward

reporting concerns, employees are more likely to perceive whistleblowing as legitimate and supported (Keil *et al.*, 2010).

Managerial role modelling is particularly important in shaping organisational responses to wrongdoing (Berry, 2004). Leaders who demonstrate ethical behaviour and openly support whistleblowing can create organisational cultures in which employees feel safe raising concerns (Bibi *et al.*, 2025; Al-Thani, Salem and Wright, 2026). Conversely, when whistleblowing is perceived by top management as a challenge to organizational authority, reports may be ignored or suppressed and whistleblowers may face retaliation (Mesmer-Magnus and Viswesvaran, 2005)

Empirical research further suggests that employees often rely on managerial intervention when they observe wrongdoing. When managers are perceived as ethical role models, employees may be more likely to report concerns to management rather than attempting to address wrongdoing themselves (Kaptein, 2011). Clear guidance from management regarding how employees should respond to observed misconduct can therefore play an important role in encouraging appropriate reporting behaviour (Kaptein, 2011). Furthermore, retaliation against whistleblowers is more likely to occur in organisations where whistleblowers lack support from top and middle management, highlighting the importance of leadership commitment to whistleblower protection (Near, Dworkin and Miceli, 1993).

2.5.4. Regulatory and compliance pressures

External regulatory frameworks also play an important role in shaping the adoption of whistleblowing systems. Regulatory pressure refers to the extent to which legal and supervisory frameworks require organizations to adopt mechanisms for ethical oversight, reporting, and accountability (Al-Thani *et al.*, 2026). In many sectors, regulators actively encourage or mandate the establishment of internal reporting mechanisms as part of broader governance and compliance frameworks. Furthermore, the laws are increasingly addressing the protection of whistleblowers and the prevention of retaliation (Near and Miceli, 2016).

Prior research suggests that strong regulatory frameworks often lead organizations to formalise internal reporting systems and strengthen whistleblower protection mechanisms (Al-Thani, Salem and Wright, 2026). Regulatory oversight can therefore encourage organizations to introduce whistleblowing mechanisms and promote greater transparency and accountability. In this context, whistleblowing systems may be implemented not only as internal governance tools but also as responses to external compliance requirements. However, regulatory pressure does not always lead

to substantive implementation of whistleblowing systems. Some organizations may introduce reporting mechanisms primarily to demonstrate compliance with legal requirements rather than to actively promote internal reporting (Stubben and Welch, 2020). In such cases, whistleblowing systems are serving largely symbolic functions, and merely signalling that the organisation adheres to societal expectations regarding transparency and accountability (Pittroff, 2014).

2.5.5. Organisational size and structure

Organisational characteristics such as size, structure, and geographic dispersion can also influence the design and use of whistleblowing systems. Larger organizations often face greater challenges in monitoring employee behaviour due to their scale and complexity, which may increase the importance of internal reporting mechanisms. At the same time, large organizations may also be less dependent on individual employees, potentially increasing the risk of retaliation against whistleblowers (Kaptein, 2011).

Organisational size can also influence anonymity and reporting behaviour. While in smaller organisations employees may have lower propensity to report due to the fear of being discovered, in larger organizations, employees may find it easier to remain anonymous when reporting misconduct, which can increase the likelihood of whistleblowing (Miceli and Near, 1985; Kaptein, 2011). In addition, empirical research indicates that industry characteristics influence the intensity with which whistleblowing systems are used, with some sectors generating higher reporting activity than others (Stubben and Welch, 2020).

Organisational structure and geographic dispersion can further shape the role of whistleblowing systems. For instance, centralised whistleblowing systems may suffer from lower employee trust if central officers are perceived as distant and lacking knowledge of local context (Kaptein, 2002). On the other hand, in complex and decentralised organizations, internal reporting mechanisms may function as important channels for extending managerial oversight and facilitating communication between employees and central management (Vandekerckhove and Commers, 2004). Firms with geographically dispersed operations may rely more heavily on whistleblowing systems because employees have fewer opportunities for direct interaction with management, making formal reporting channels a critical mechanism for communicating concerns (Stubben and Welch, 2020).

2.6. Research gaps

Despite the growing body of literature on whistleblowing, several important gaps remain. While whistleblowing is widely recognised as a key mechanism for identifying and addressing organizational wrongdoing, most research has focused on the behaviour and motivations of individual whistleblowers as well as organisational characteristics conducive to reporting intentions. Studies have examined factors influencing the decision to report misconduct, including personal characteristics, ethical reasoning, perceived retaliation risks, and organizational climate (Mesmer-Magnus and Viswesvaran, 2005; Mir Djawadi, Plaß and Loer, 2025). The whistleblower has largely become the primary unit of analysis in the literature (Culiberg and Mihelič, 2017). As a result, comparatively little attention has been paid to how organisations themselves receive, interpret, and manage whistleblowing reports (Friedrich and Quick, 2024; Kölbel, 2026).

Yet recipients of whistleblowing disclosures play a central role in determining the outcomes of whistleblowing processes. It is typically the recipient who evaluates whether wrongdoing has occurred and may decide how the organisation should respond (Near and Miceli, 1995). Despite this central role, empirical research on the experiences and practices of report recipients remains scarce. Recent studies have begun to highlight the importance of examining whistleblowing from the perspective of organisational actors responsible for receiving and managing disclosures, emphasising the complex interpretive, organisational, and legal challenges involved in handling such reports (Khemakhem *et al.*, 2023; Smaili, Vandekerckhove and Arroyo Pardo, 2023). Scholars have therefore called for greater attention to report recipients, arguing that studying their role can inform the design of whistleblowing systems and provide guidance on best practices in managing whistleblowing allegations (Lee and Xiao, 2018).

In addition to these conceptual gaps, methodological limitations are also evident in the existing literature. Much empirical research relies on survey-based experimental approaches that examine individuals' intentions to report wrongdoing (overview in Gao and Brink, 2017). While these methods provide valuable insights into whistleblowing intentions, they offer limited understanding of how whistleblowing systems function in practice within organisations. Consequently, scholars have called for more qualitative and interpretive research that examines whistleblowing processes within their organisational contexts, particularly through case studies and qualitative investigations focusing on the report recipients (Smaili, Vandekerckhove and Arroyo Pardo, 2023).

Furthermore, whistleblowing practices are increasingly shaped by evolving legal and regulatory frameworks. Legislative initiatives aimed at strengthening whistleblower protection and encouraging

internal reporting have been introduced in many jurisdictions, including the European Union. However, the influence of these regulatory developments on organizational practices remains insufficiently understood. Culiberg and Mihelič (2017) emphasize the need for research examining how whistleblower protection laws affect the perception and implementation of whistleblowing within organisations.

Taken together, the literature highlights three key gaps. First, while the motivations and behaviour of whistleblowers have been extensively studied, relatively little research examines how organisations design and implement whistleblowing systems or how reports are handled in practice. Second, the perspectives and practices of report recipients and other organisational actors responsible for managing disclosures remain underexplored. Third, there is a need for more qualitative research examining whistleblowing processes within their organisational and regulatory contexts.

By addressing these gaps, the present study seeks to contribute to a deeper understanding of whistleblowing as an organisational governance practice, focusing on how organisations design and implement internal reporting systems in the context of evolving regulation on the protection of whistleblowers and how whistleblowing reports are received and managed in practice.

2.7. Regulatory context

In country-specific analyses of whistleblowing, it is crucial to describe the legal and regulatory framework, since formal reporting requirements and protection measures influence both organisational practices and how employees perceive the effectiveness of reporting (Al-Thani, Salem and Wright, 2026). The regulation of whistleblowing in Austria did not arise from an endogenous legislative initiative but was primarily driven by Austria's obligation under European Union law to transpose and implement Directive (EU) 2019/1937 (EU-Whistleblower Directive).

2.7.1. EU-Whistleblowing Directive

Whistleblowing legislation in the United States predates the European regulatory framework by a considerable margin (Kölbel, 2026). The United States may be regarded as the cradle of modern whistleblowing law, drawing upon more than 150 years of legislative and practical experience in this field, as whistleblowing mechanisms have frequently been employed in the United States to compensate for limitations in the enforcement capacities of the Federal Government (Gerdemann, 2025). The provisions of the EU-Whistleblower Directive were therefore significantly influenced by regulatory models developed in jurisdictions such as the United States.

Within the European context, the adoption of the Directive in 2019 occurred against the backdrop of the global financial crisis and followed intense civil society engagement, as well as extensive media coverage of severe retaliatory measures against whistleblowers and investigative journalists. Notable cases included the arrest of Antoine Deltour in the LuxLeaks affair, the murder of Daphne Caruana Galizia in Malta, and the assassination of Ján Kuciak in Slovakia (Abazi, 2021; Gerdemann, 2025). In response to these developments, the European Commission advanced a comprehensive legislative framework grounded in perceived best practice standards and characterised by a broad personal and material scope. Prior to the adoption of this Directive, however, the notion of whistleblower protection was largely non-existent in the majority of Member States (Abazi, 2021). The limited prior experience with whistleblower protection, coupled with the politically contentious nature of the subject, appears to have contributed to the widespread failure of Member States—including Austria—to comply with the Directive’s transposition deadline of 17 December 2021 (Gerdemann, 2025). The introduction of the legislation was expected to affect tens of thousands of organisations within the EU (Stappers, 2021).

The explicit aim of the EU-Whistleblower Directive is to enhance the effective enforcement of Union law by strengthening both individual whistleblower protection and the institutional framework for reporting across Europe (Article 1). To achieve this objective, the Directive lays down a series of interrelated provisions, conceived as minimum harmonisation standards, which may be structured into four principal regulatory components (Gerdemann and Colneric, 2021).

First, the Directive introduces comprehensive anti-retaliation safeguards designed to protect individuals who report breaches within its scope and to enable them to seek legal redress against discriminatory or punitive measures. Secondly, it requires public and private legal entities to establish internal reporting channels for receiving and addressing information on breaches, thereby ensuring that potential whistleblowers have an appropriate corporate or administrative point of contact. This obligation applies broadly to all entities employing 50 or more workers. While the Directive allows flexibility in organisational design—permitting, for example, internal reporting units, external legal advisers, or designated officers—it imposes some procedural requirements. These include duties of confidentiality and record-keeping, the possibility of personal meetings upon request, diligent follow-up of reports, and the provision of feedback within a maximum period of three months. Thirdly, the Directive mandates the creation of external reporting channels through designated whistleblowing authorities, intended to function as professionalised administrative intermediaries between whistleblowers and competent investigative bodies. Finally, as a fourth regulatory component, the Directive obliges Member States to introduce effective, proportionate, and dissuasive penalties. These

sanctions must apply both to natural and legal persons who engage in retaliatory conduct or otherwise infringe the protections afforded to whistleblowers, as well as to individuals who deliberately submit false reports (De Zwart, 2020; Stappers, 2021).

2.7.2. Transposition in Austrian law

On 24 February 2023, the Austrian Whistleblower Protection Act was promulgated in the Federal Law Gazette (BGBl I 6/2023). Through this legislative act, Austria transposed Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. During the consultation period, 62 submissions were received from a wide range of stakeholders, including the Data Protection Authority, the Austrian Trade Union Federation, Amnesty International Austria, Transparency International Austria, as well as several federal ministries and regional governments, indicating a high level of public and institutional interest in the proposed legislation (Parlament Österreich, no date).

The legislation seeks to enhance transparency, integrity, and regulatory compliance by enabling individuals connected to an organisation through a professional relationship to report suspected misconduct without fear of retaliation (§ 1 HSchG). The Act protects natural persons who, by virtue of their professional activities or relationship with a legal entity, obtain information concerning certain legal violations and subsequently report such information (§ 2 HSchG). These violations include breaches of Union law as well as offences under Austrian criminal provisions on corruption (§ 3 HSchG).

The Austrian legislation — unlike the provisions of the EU-Whistleblower Directive — does not provide for a reversal of the burden of proof in cases of retaliatory measures, but rather for a reduction or easing of the standard of proof (Exenberger, Höntsch and Miernicki, 2024). Accordingly, where adverse measures are taken against a reporting person, it is sufficient for the relevant organisation to make it credible that such measures are unrelated to the whistleblowing disclosure (§ 23 HSchG). In addition, the Act expands the material scope of protection beyond the requirements of the Directive by including criminal offences relating to corruption under §§ 302–309 of the Austrian Criminal Code (*Strafgesetzbuch*), thereby extending the framework beyond the exclusive focus on Union law envisaged by the Directive (§ 3 Abs 3 Z 11 HSchG).

The legislation further imposes obligations on legal entities in both the private and public sectors employing 50 or more workers to establish internal reporting channels for whistleblowers and to ensure that incoming reports are appropriately addressed (§ 11 HSchG). Approximately 6,000 to 8,000 Austrian organisations are therefore affected by the obligation to implement internal

whistleblowing systems (Schmidt, 2024). The legislation emphasises the importance of internal reporting by requiring organisations and public authorities to structure their reporting procedures in such a manner that whistleblowers are encouraged to make use of internal channels in the first instance (§ 11 HSchG). To comply with the Act, organisations must establish secure and confidential reporting mechanisms that comply with the requirements of the General Data Protection Regulation (§ 8 HSchG).

The law also establishes some detailed procedural requirements governing the handling of reports. Whistleblowers must be able to submit information in either written or oral form, and they retain the right to supplement or correct their report after it has been received by the designated internal body (§ 13 HSchG). Furthermore, organisations are required to designate responsible persons or units to receive and process reports, to conduct appropriate follow-up investigations, and to provide feedback to the reporting individual within prescribed timeframes (§ 13 HSchG). All reports and the subsequent handling of those reports must be carefully documented (§ 9 HSchG). Organisations are required to acknowledge receipt of a report within seven days, while whistleblowers have the right to request a meeting within fourteen days to discuss the substance of their disclosure. Furthermore, within a period of three months following receipt of the report, the reporting person must be informed about the follow-up measures envisaged or undertaken, such as internal inquiries or investigations. Where no further action is taken, the whistleblower must be informed of the reasons for this decision (§ 13 HSchG).

To ensure transparency and accessibility, organisations are also required to provide clear and easily accessible information about both internal and external reporting channels, as well as the procedures governing the reporting process (§ 10 HSchG). The Act permits the submission of anonymous reports, and individuals who report anonymously may also benefit from the legal protections provided under the legislation (§ 6 HSchG).

In addition to internal reporting mechanisms, the Austrian framework provides for external reporting channels. The central external authority for both the private and public sectors is the Federal Bureau of Anti-Corruption (*Bundesamt zur Korruptionsprävention und Korruptionsbekämpfung*, BAK), which receives and processes reports submitted outside the organisation (§ 5 HSchG). Other designated external authorities include the Financial Market Authority, the Money Laundering Reporting Office, the Auditor Oversight Authority, the Federal Competition Authority, the Accounting Supervisory Authority, the Chamber of Tax Advisers and Public Accountants, and the Federal Disciplinary Authority for public sector bodies (§ 15 HSchG).

The legislation establishes administrative sanctions to ensure compliance with its provisions. Individuals or organisations that obstruct reporting, breach confidentiality obligations, or impose prohibited retaliatory measures commit an administrative offence punishable by a fine of up to €40,000, imposed by the competent district administrative authority. The submission of knowingly false reports is likewise subject to a financial penalty of up to €40,000, reflecting the legislator's intention to balance robust whistleblower protection with safeguards against abuse of the reporting system (§ 24 HSchG).

The overview of legal provisions governing whistleblowing systems and protections in Austria provides an important contextual foundation for this study. From an institutional perspective (see 3. Conceptual framework), regulatory frameworks constitute a key source of coercive pressure shaping organisational practices, including the design and implementation of whistleblowing systems. The Austrian legal framework, particularly following the transposition of the EU Whistleblower Directive, establishes formal requirements for internal reporting channels and procedural safeguards, thereby significantly influencing how organizations structure their systems. This regulatory environment creates strong pressures in promoting converging practices in the design and implementation of whistleblowing systems. At the same time, the legislation leaves considerable room for interpretation in areas such as system design, reporting procedures, and organisational responsibilities. Consequently, legal requirements alone cannot fully explain why organizations implement their whistleblowing systems in particular ways. By outlining the relevant legal provisions, this study situates organisational practices within their regulatory environment while also highlighting the discretionary space in which organisations interpret and operationalize these requirements. This provides an important basis for examining how and why large multinational organisations headquartered in Austria design and implement their whistleblowing systems.

3. Conceptual framework

This section presents the conceptual framework that guides the study by identifying the key concepts and relationships used to explore how and why organisations design and implement their whistleblowing systems (Grant and Osanloo, 2014). In previous research, the handling of whistleblowing concerns have been studied through a number of theoretical approaches, such as the legal endogeneity framework (Friedrich and Quick, 2024), the legitimacy theory (Pittroff, 2014), the resource dependence theory (Miceli and Near, 2002), the agency theory (Smaili, Vandekerckhove and Arroyo Pardo, 2023), the signalling theory (Vandekerckhove *et al.*, 2025), with some more recent studies also employing the institutional logics (Ayres, Sauerbronn and Fonseca, 2022), as well as the institutional theory (Al-Thani, Salem and Wright, 2026) to the study of whistleblowing systems.

While all of these approaches offer valuable insights into specific aspects of whistleblowing, this thesis adopts institutional theory as its conceptual framework because it enables a broader analysis of how organisational practices are shaped by rules, norms, shared values, and field-level pressures (Zucker, 1987; Scott, 2014). This perspective is particularly suitable for analysing the design and implementation of internal whistleblowing systems in organisations, as these systems are not developed in isolation but are embedded in legal, professional, and organisational environments that shape how they are interpreted and enacted (Scott, 2014).

Institutional theory understands institutions as socially constructed and enduring elements of social life that provide stability and meaning to action. In Scott's formulation, institutions consist of regulative, normative, and cultural-cognitive elements, which together structure social behaviour and organizational arrangements (Scott, 2014). This broad conception is especially useful for the present study because it allows the implementation of whistleblowing systems to be examined not only as a matter of legal compliance, but also as a process shaped by professional expectations, organisational values, and shared views of what whistleblowing systems encompass and how they should function (Scott, 2014). In this study, whistleblowing is therefore approached as a governance practice whose design and operation are influenced by all three elements.

The institutional perspective also informed the empirical design of the study. The interview guide was developed with explicit attention to the possible effects of Scott's three pillars and to the mechanisms of isomorphic change proposed by DiMaggio and Powell (1983). Institutional theory offers a robust framework for examining why organisations adopt whistleblowing systems, how they interpret external requirements, and why systems may differ in their design and operation even under similar legal conditions (Scott, 2014). In this sense, institutional theory served as a sensitising framework for the formulation of interview questions, the selection of interview partners, and the subsequent analysis of interviewees' accounts. The following subchapters further elaborate the key concepts of institutional theory and discuss their relevance to the present study.

3.1. Institutional pillars affecting whistleblowing systems

Scott's institutional framework conceptualises institutions as systems composed of regulative, normative, and cultural-cognitive elements, each associated with distinct bases of compliance and legitimacy (Scott, 2014). Rather than existing as abstract structures, institutions are enacted and reproduced through everyday practices, as actors sustain and reshape rules, norms, and shared meanings through their interactions (Hallett and Ventresca, 2006). This perspective is particularly

relevant for the present qualitative study, which draws on the accounts of organisational actors to examine how whistleblowing systems are interpreted, implemented, and embedded in practice.

3.1.1. The regulative pillar

The regulative pillar refers to rule-setting, monitoring, and sanctioning processes that structure organisational behaviour (Scott, 2008). It is closely associated with coercive isomorphism, as organisations are expected to comply with formal legal requirements and may face sanctions or reputational consequences in cases of non-compliance (DiMaggio and Powell, 1983; Scott, 2014). In the context of whistleblowing systems, the regulative pillar is primarily expressed through supranational and national legal frameworks, most notably the EU Whistleblower Directive and its transposition into Austrian law.

However, institutional theory emphasises that legal rules rarely function as fully determinate prescriptions for action. Rather than dictating uniform organisational responses, laws often leave room for interpretation, particularly in areas where requirements are principle-based or minimally specified (Scott, 2014). This is evident in whistleblower protection legislation, which mandates the existence of internal reporting channels while providing limited guidance on how such systems should be designed, implemented, and embedded within organisations.

This study builds on this insight by examining how internal recipients perceive the impact of legal requirements on their organisations' handling of whistleblowing concerns. Instead of treating compliance as a binary outcome, the analysis focuses on the interpretive processes through which actors make sense of regulatory expectations and enact them in specific organisational contexts. In particular, the study investigates how legal ambiguity shapes variation in key system features, including the structure of reporting channels, the safeguards for whistleblower protection, the allocation of investigative responsibilities, and the communication of whistleblowing procedures within organisations.

From an institutional perspective, this approach assumes that coercive pressures may lead to convergence at the level of formal structures, while still allowing for significant variation in the operation of whistleblowing systems. Accordingly, the study expects that organisations will adopt similar baseline elements required by law but differ in how these elements are operationalised in practice. By focusing on the accounts of internal recipients, the analysis seeks to uncover the interviewees' perceptions on the role of legal framework, thereby contributing to a more nuanced understanding of how the regulative pillar shapes whistleblowing systems beyond formal compliance.

3.1.2. The normative pillar

The normative pillar refers to the prescriptive and evaluative dimensions of social life, encompassing values that define desirable goals and norms that specify appropriate means of achieving them (Scott, 2014). Within organisations, these expectations are often tied to professional roles and identities, shaping what actors perceive as appropriate behaviour in a given context. In contrast to the regulative pillar, which is grounded in formal rules, the normative pillar operates through a “logic of appropriateness,” whereby actors orient their decisions towards what is considered proper, responsible, or legitimate within their professional and organisational environment (Scott, 2014).

In the context of whistleblowing systems, the normative pillar is reflected in shared understandings of what constitutes “good practice” in the design and operation of internal reporting mechanisms. These expectations are shaped not only within individual organisations but also across organisational fields through processes of professionalisation. DiMaggio and Powell (1983) describe such processes as normative isomorphism, whereby common standards and practices emerge through shared education, professional training, occupational networks, and the influence of professional associations, consultants, and standard-setting bodies.

These insights inform this study as it examines how normative expectations are articulated and enacted by internal recipients responsible for whistleblowing systems. In particular, the analysis focuses on how interviewees justify and explain their practices by referring to professional standards, best practices, certifications, or peer organisations. Such references are treated as indicators of normative influence and are used to assess the extent to which organisational practices are shaped by field-level expectations rather than solely by legal requirements.

Within the conceptual framework normative isomorphism is expected to contribute to convergence across organisations, particularly in areas where legal requirements remain underspecified. Accordingly, the study anticipates that organisations will exhibit similarities in system features that are widely recognised as “good practice,” including procedural fairness, impartial handling of reports, and structured awareness-raising efforts. However, variation may persist depending on how strongly such norms are internalised, how they are manifested in organisational practices, and how actors interpret their professional roles in specific contexts.

By integrating the normative pillar and the concept of normative isomorphism, this study conceptualises whistleblowing systems as not only legally mandated structures but also as products of professional standardisation. Analysing how internal recipients invoke, interpret, and

operationalise normative expectations therefore provides insight into how shared professional frameworks shape organisational practices.

3.1.3. The cultural-cognitive pillar

The cultural-cognitive pillar focuses on the shared conceptions, interpretive frames, and taken-for-granted assumptions through which social reality is understood and made meaningful (Scott, 2014). In contrast to the regulative and normative pillars, which emphasise rules and evaluative standards, the cultural-cognitive dimension highlights how actors rely on implicit understandings of what is natural, legitimate, and conceivable within a given organisational or professional context. Behaviour is therefore not only guided by formal requirements or explicit norms, but also by deeply embedded beliefs and routines that are often taken for granted.

In the context of whistleblowing systems, the cultural-cognitive pillar is reflected in how organisational actors perceive and make sense of whistleblowing itself. Prior research suggests that whistleblowing may be perceived in fundamentally different ways, ranging from a legitimate governance mechanism and tool for risk management to a practice associated with mistrust, disloyalty, or organisational conflict (Friedrich and Quick, 2024). These underlying assumptions shape not only attitudes towards whistleblowing, but also how systems are designed, communicated, and enacted in practice.

This study examines the cultural-cognitive dimension by analysing how internal recipients construct and articulate the meaning of whistleblowing in their organisations. In particular, the analysis focuses on recurring interpretive patterns in interviewees' accounts, including how they describe the purpose of whistleblowing systems, how they frame the role of whistleblowers, how they distinguish between abuse and legitimate reporting, and how they describe their experiences with whistleblowing. These narratives are treated as indicators of shared—or contested—cultural-cognitive frameworks that guide organisational practice.

The cultural-cognitive pillar helps explain why certain organisational practices become taken for granted and widely accepted, while others remain contested or resisted. The study therefore explores the extent to which whistleblowing systems have become institutionalised as a routine element of organisational governance, as opposed to being perceived as externally imposed or culturally problematic. In this sense, convergence across organisations may not only result from coercive or normative pressures, but also from the gradual alignment of shared meanings and cultural-cognitive frameworks. This perspective complements the regulative and normative pillars by highlighting that

the implementation of whistleblowing systems depends not only on rules and standards, but also on how actors make sense of what whistleblowing is and what it is for.

3.2. Mechanisms of convergence across whistleblowing systems

The three pillars capture distinct dimensions of the influence of institutions on the design and implementation of whistleblowing systems, however organisations do not respond to these pressures mechanically. Instead, their responses are shaped by specific institutional mechanisms that structure how practices emerge and converge across organisational fields.

While coercive and normative pressures are closely aligned with the regulative and normative pillars respectively, mimetic isomorphism operates as a cross-cutting mechanism that becomes particularly salient under conditions of uncertainty (DiMaggio and Powell, 1983). In the context of whistleblowing systems, such uncertainty may arise where legal requirements are ambiguous, evolving, or minimally specified, and where professional standards are still developing or contested. Under these conditions, organisations may model their practices on those of perceived peers, industry leaders, consultants, or software providers to reduce uncertainty and signal legitimacy. This study examines mimetic processes by encouraging interviewees to compare their organisations' handling of whistleblowing with other organisations. References to external models or the adoption of pre-existing system designs are treated as indicators of imitation-driven decision-making, particularly in areas where actors lack clear guidance on appropriate system design. In this sense, mimetic isomorphism complements regulative and normative influences by helping to explain how organisational practices converge not only through compliance with legal requirements or adherence to professional standards, but also through imitation as a strategy for managing ambiguity.

3.3. Agency of internal report recipients and organisational receptivity

Recent scholarship within institutional theory highlights the role of actors in interpreting, enacting, and transforming institutional arrangements (Scott, 2008; Abdelnour, Hasselbladh and Kallinikos, 2017). Rather than passively responding to regulative, normative, and cultural-cognitive pressures, organisational actors exercise agency in shaping how these influences are translated into concrete practices. Importantly, such agency is not understood as purely individual autonomy, but as embedded in institutionalised roles that provide actors with specific resources, responsibilities, and capacities for action (Abdelnour, Hasselbladh and Kallinikos, 2017).

This perspective in the context of whistleblowing directs attention to the internal recipients responsible for the design, implementation, and operation of whistleblowing systems. These actors –

such as compliance officers, legal professionals, investigators, and ethics specialists – occupy positions that require them to interpret legal requirements, apply professional standards, and navigate organisational expectations. They act as key intermediaries between institutional pressures and organisational practice and custodians of a developing professional knowledge around internal reporting. Their professional identities and training shape how they define “good practice,” assess risks, and make decisions regarding system design and operation.

This study draws on agency by analysing how these actors reflect on their role and practices in the context of whistleblowing systems. In particular, the interview design encourages respondents not only to describe existing arrangements but also to reflect on challenges in handling whistleblowing cases and to identify potential improvement measures for their organisation’s systems. In addition, interviewees are invited to articulate their perceptions of appropriate system design, justify their decisions, and discuss how they view the impact of whistleblowing on their organisations. These reflections are treated as evidence of the interpretive and evaluative work through which actors exercise discretion, negotiate institutional pressures, and contribute to the ongoing shaping of whistleblowing systems.

At the same time, the extent to which institutional pressures are taken up and translated into practice may vary across organisational contexts. Institutional theory suggests that larger organisations are typically more resource-rich, more structurally differentiated, and more visible to external stakeholders, making them particularly receptive to regulatory, normative, and societal expectations (Scott, 2014). These organisations are also more likely to possess specialised roles and formalised structures that enable the implementation of complex governance practices such as whistleblowing systems. This insight supports the focus of the present study on large organisations, as they are expected to be both highly exposed to institutional pressures and equipped with the organisational capacity to interpret and implement them. Examining the views, perceptions and beliefs of internal authorities within such contexts therefore provides valuable insight into how institutional influences are translated into organisational practice through the exercise of role-based agency.

Taken together, institutional theory provides a strong framework for analysing why and how large organisations design and implement whistleblowing systems. Scott’s three pillars make it possible to capture the legal requirements, normative expectations, and shared meanings that shape organisational approaches to whistleblowing (Scott, 2014). DiMaggio and Powell’s concept of isomorphism helps explain why organizations within the same field may adopt similar system features through coercive, mimetic, and normative isomorphism (DiMaggio and Powell, 1983). Additionally, Scott’s insights on the receptivity towards institutional pressures based on organisational size justifies

this study's focus on large organisations. Finally, the emphasis on actors and agency highlights why the perspectives of internal authorities are especially valuable: these actors do not only design, implement or manage whistleblowing systems, but also interpret, maintain, and translate in the process of institutionalisation of whistleblowing within their organizations (Scott, 2008; Abdelnour et al., 2017). For these reasons, the institutional perspective was instrumental in the design of the interview guide, the selection of interview partners, and the interpretation of empirical material in this study. It enables the analysis to move beyond formal compliance and to examine how whistleblowing systems are shaped through the interaction of rules, norms, meanings, and actors.

4. Methodology

To address the research questions, this study adopts a qualitative interpretive approach and examines the design and implementation of whistleblowing systems through interviews with internal organisational actors directly involved in their development, implementation, and management. The following subchapters outline the rationale for the chosen methodology, describe the data collection and sampling strategies, the development of the interview guide, the characteristics of the sample, and the data analysis strategy.

4.1. Method

In line with Bryman and Bell (2019), the choice of method is guided by the objectives of the research. As highlighted by Culiberg and Mihelič (2017), addressing whistleblowing-related questions requires engagement with the relevant population; consequently, reliance on formal or prescriptive texts alone would be insufficient. Additionally, Smaili, Vandekerckhove and Arroyo Pardo (2023) underscore the need for case studies and other *Verstehende* studies that focus on recipients of whistleblowing concerns. Consequently, this study draws on the lived experiences of those responsible for implementing and managing whistleblowing systems and examines how they interpret the role of whistleblowing within their organisations. Given that the study seeks to understand both how organisations design their whistleblowing systems and why specific design choices are made, a qualitative interpretative approach as outlined by Stoian, Dimitratos and Plakoyiannaki (2018) was deemed most appropriate. The interpretative approach of this study is embedded in the philosophy of social construction, “which sees social reality as a constructed world built in and through meaningful interpretations” (Prasad and Prasad, 2002).

Further support for the chosen methodology can be found in prior whistleblowing research, where qualitative interpretative approaches have consistently generated rich and insightful findings. For

example, Ayres, Sauerbronn and Fonseca (2022) employed interpretative content and hermeneutic analysis to examine accounting professionals' reflections on whistleblowing, enabling them to uncover the influence of institutional logics across individual, organisational, and structural levels. Similarly, Kölbel (2026) used semi-structured interviews to gain insights into the processing of reports within a national reporting office, while Friedrich and Quick (2024) applied interpretative analysis of semi-structured interviews to identify multiple organisational perspectives on whistleblowing systems. Vandekerckhove *et al.* (2025) use an interpretive analysis of interviews with internal report recipients to develop recommendations for improving how the trustworthiness of internal whistleblowing channels is communicated. Other studies, such as Bibi *et al.* (2025) and Jackson *et al.* (2010), demonstrate how in-depth interpretative analysis of interviews can reveal personal and organisational drivers behind whistleblowing intentions. Finally, Loyens and Vandekerckhove (2018) and Khemakhem *et al.* (2023) use semi-structured interviews to explore the interplay of whistleblowing regulation with institutional arrangements and governance dynamics. Collectively, these studies illustrate that qualitative interpretative methodologies are particularly well suited to capturing the complexity, contextual variation, and meaning-making processes inherent in whistleblowing both at individual and organisational level, thereby reinforcing the appropriateness of this approach for the present research.

The overarching objective of this study is to develop a deep, context-sensitive understanding of organisational practices in establishing whistleblowing systems, as perceived and articulated by internal report recipients. Consistent with the aims of qualitative inquiry, the study focuses on participants' perspectives and the processes underlying implementation (Bryman and Bell, 2019). Given the complexity and context-dependent nature of these practices, a flexible and relatively unstructured method of inquiry – namely semi-structured interviews – enables in-depth exploration of experiences and meanings (Kallio *et al.*, 2016). Capturing participants' viewpoints, attending to process, and maintaining methodological flexibility thus serve as key means to achieve a rich and nuanced understanding of how and why organisations implement whistleblowing systems.

Furthermore, the data collection through semi-structured interviews was chosen because it is particularly suitable for exploring how participants understand and interpret institutional pressures, while at the same time ensuring sufficient comparability across interviews through a common interview guide. Semi-structured interviews allow the researcher to address predefined topics while retaining flexibility to probe unexpected issues, ask follow-up questions, and explore participants' perspectives in greater depth (Kallio *et al.*, 2016). Sometimes lines of thought identified by earlier interviewees were taken up and presented to later ones (Bryman and Bell, 2019). This iterative

process is consistent with qualitative research design, where data collection and analysis evolve concurrently. This was particularly important for the present study, as the aim was not only to identify formal features of whistleblowing systems but also to understand how actors responsible for these systems perceive their development, implementation, and functioning within their organizations.

4.2. Data sampling

To reinforce the trustworthiness of the research design in terms of credibility and transferability, the following section clarifies the sampling technique applied in this study.

To develop an understanding of the factors and perspectives influencing the design and implementation of whistleblowing systems, data were collected from actors responsible for the implementation and/or maintenance of whistleblowing systems in large organisations headquartered in Austria and the main source of information comprised of nine in-depth interviews.

A purposeful sampling technique was selected in order to collect empirical data from participants who could serve as relevant informants for the study (Patton, 2023). More specifically, key informant sampling was applied in order to identify subjects with special expertise (Fletcher and Plakoyiannaki, 2011). The study followed the procedure of selecting “information-rich cases to study, cases that by their nature and substance will illuminate the inquiry question being investigated” (Patton, 2023).

Two main criteria guided the selection of interviewees to ensure appropriate sampling and enhance the informational richness of the interviews. First, in line with the identified research gap concerning the limited attention paid to the perspectives of recipients of whistleblowing concerns (Smaili, Vandekerckhove and Arroyo Pardo, 2023; Friedrich and Quick, 2024), and with the theoretical emphasis on the significance of actors in institutional change (Scott, 2008; Abdelnour, Hasselblad and Kallinikos, 2017), only persons directly involved in the design, implementation, and/or maintenance of whistleblowing systems within large organisations headquartered in Austria were considered for the study. Second, to generate broader insights into the design and implementation of whistleblowing systems, the sample was selected to include industry diversity, as industry characteristics have been shown to influence the intensity with which whistleblowing systems are used (Stubben and Welch, 2020).

Large organisations were selected because organizational complexity and geographic dispersion can shape the role of whistleblowing systems. In complex and decentralised organizations, internal reporting mechanisms may serve as important channels for extending managerial oversight and facilitating communication between employees and central management (Vandekerckhove and Commers, 2004). Furthermore, large organisations were selected because they may have more

resources available for the implementation of whistleblowing systems, may possess more developed internal control procedures, may benefit more from internal whistleblowing reports, and may also have stronger incentives to avoid negative publicity and other consequences of corporate scandals due to higher reputational costs according to prior research (Stubben and Welch, 2020). Restricting the sample to organisations headquartered in Austria ensures that whistleblowing system implementation is analysed within the same regulatory and cultural context. In addition, in Austria, due to the structure of the regulation, these companies were the first required to establish whistleblowing channels, followed later by smaller organisations. The large organisations included in the study comply with the definition of the European Commission (*Directive 2013/34/EU of the European Parliament and of the Council*, 2013).

4.3. Data collection

The initial pool of 38 potential participants was compiled using multiple secondary sources, including ADVANTAGE AUSTRIA (the trade promotion organisation of the Austrian Federal Economic Chamber), the list of companies listed in Austria on the Vienna Stock Exchange, and corporate websites. These sources enabled a more informed and targeted selection process and facilitated familiarisation with the context and specific characteristics of each potential participant and their respective organisation.

Organisations were first contacted through publicly available general email addresses; however, no interviews could be arranged in this way. Subsequently, an additional list of 91 potential interviewees was identified through reviews of company whistleblowing pages, codes of conduct, and LinkedIn profiles. The invitation to participate was designed to include the reasoning why specific persons were considered eligible for the study, an exposé of the research project, and personal information about the researcher. Where available, personal company email addresses of potential interviewees were used to send interview invitations. In cases where email addresses were not publicly accessible, potential participants were contacted through dedicated company compliance email addresses.

Approximately 45 invitations were sent to personal and/or compliance email addresses. Nine recipients agreed to participate, eleven declined, primarily due to time constraints, in some cases after additional follow-up emails, and twenty-five invitations remained unanswered. Regarding sample size, the traditional assumption that larger samples automatically improve research quality has increasingly been questioned in qualitative research. Recent methodological discussions emphasize that smaller samples, including single-site studies, can generate valuable insights for process-oriented research, theoretical comparison, and analytical generalization when they provide sufficiently rich

empirical material (Plakoyiannaki and Budhwar, 2021). The final sample of nine interviews was considered adequate in light of the concept of information power, according to which smaller samples may be sufficient when the study has a narrow aim, uses a specific and relevant sample, draws on established theory, and generates high-quality dialogue (Malterud, Siersma and Guassora, 2016). In the present study, these conditions were met through the focused research questions, the purposive selection of key organisational actors, and the interview guide informed by literature and theory.

The consultation of secondary data sources, such as organizations' websites, supported the purposeful sampling process and allowed the interviewer to become familiar with organisations' approaches to whistleblowing prior to the interviews. Upon request, interviewees were provided with the questions from the interview guide before the interview. Prior to each interview, all participants received an informed consent agreement (Brinkmann, Kvale and Flick, 2018). Four interviewees returned the signed agreement, four interviewees provided their consent verbally before the start of the recording, and one participant consented only to the preparation of an interview protocol instead of recording. To ensure the validity of this protocol, the participant received the written version and introduced minor changes. The revised version of the protocol was then included in the data sample. All interviews were conducted via video conference. The interviews were recorded both via the Microsoft-Teams cloud function and with a telephone recorder. All interviews were conducted in German to enable participants to express themselves in their primary working language. Immediately before the start of the recording, interviewees received a summary of the research objectives and were given an opportunity to ask questions.

The interviews were conducted between July and August 2025. They lasted between 39 and 82 minutes, with an average duration of 60 minutes. Following standard procedure in interviewing (Brinkmann, Kvale and Flick, 2018), interviews were audio-recorded. They were then transcribed verbatim using f4x software to ensure confidentiality through GDPR-compliant software. An additional transcription guide was developed based on Gubrium, Holstein and Poland (2001). The transcripts were then corrected manually according to the transcription guide and fully anonymised. To enhance reliability, particular attention was paid to the translation of interview data. With the aid of DeepL, the transcripts were translated into English and then revised manually by aligning the original transcripts and the translated versions paragraph by paragraph. In line with prior research emphasising the importance of reflexivity in translation, the revision process was carried out with sensitivity to context and meaning (Chidlow, Plakoyiannaki and Welch, 2014). Translations were informed by extensive engagement with relevant literature, ensuring appropriate use of domain-specific terminology, and supported by the researcher's proficiency in both English and German.

During manual revision, care was taken to preserve interpretive nuance, given that the translated material formed the basis for coding and the reporting of excerpts. The final dataset comprised 116 pages of translated interview transcripts. The interviews were supplemented by field notes. Furthermore, observations and information available on firm websites were also utilised (Stoian, Dimitratos and Plakoyiannaki, 2018).

4.4. Interview guide

The interview script comprised two main stages. In the first part of the interview, background information about the interview participant and the organisation was covered. Whenever possible, this information was collected by the researcher prior to the interview through consultation of organisations' websites and the LinkedIn profiles of participants, where available. When necessary information was not publicly accessible, interviewees were asked to provide short responses to complete this section. In the second stage, participants were asked open-ended questions and were encouraged to answer as fully as possible. Since the purpose of the data collection was to uncover individuals' perspectives, this part of the interview focused on open-ended questions concerning the organisation's implementation and design of the whistleblowing system. Further explanations and examples were encouraged in order to provide greater clarity on the issues of interest. Questions such as "Could you provide further details on the aforementioned?", "Can you provide a concrete example?" or "How exactly do you understand this issue?" were asked during this stage. Where necessary, probing questions were also used (Stoian, Dimitratos and Plakoyiannaki, 2018).

Table 1 presents the open-ended questions of the interview guide and their links to the conceptual framework and prior literature on whistleblowing systems.

Topic	Question	Connection to prior literature
Dynamics of perceptions	What are your experiences with whistleblowing?	Friedrich, C. and Quick, R. (2024): Identifies seven perspectives on whistleblowing from least to most supportive of whistleblowing regulation. Smalli, N. (2023): Despite the benefits that an effective internal whistleblowing system can offer, many organizations appear to ignore all its potential advantages and are reluctant to set up a system of their own.
System design	How does your organisation handle whistleblowing concerns?	Jubb, P.B. (1999): Internal whistleblowing may be directed to different internal authorities, such as supervisors, powerful colleagues, ethics hotlines, or senior personnel. Kaptein, M. (2011): Most employees prefer to report to the direct management, smaller proportion prefer alternative channels. Kaptein, M. (2002): Centralised whistleblowing systems may suffer from lower employee trust if central officers are perceived as distant and lacking knowledge of local context.
	What are the key components of your organisation's whistleblowing system?	Culberg, B. and Mihelič, K.K. (2017): The establishment of clear reporting channels and structured procedures is essential for internal reporting. Kaptein, M. (2002): Effective whistleblowing system requires careful considerations about the design.
Communication and awareness	How do you or would you ensure that employees are aware of and understand the whistleblowing policies and procedures?	Al-Thani, N. and Wright, S. (2026): Identify training and awareness as the strongest predictor of whistleblowing intention. Mesmer-Magnus, J.R. and Viswesvaran, C. (2005): Organizations may consider publicizing when an incident of whistleblowing has led to positive change.
	How do you or would you ensure the protection of whistleblowers?	Near, J.P. and Miceli, M.P. (2016): Fear of retaliation is the most frequently cited barrier to whistleblowing. Ayres, R.M., Sauerbrom, F.F. and Fonseca, A.C.P.D. da (2022): Greater protection of whistleblowers is reported to enhance significantly the propensity to report wrongdoing. Mesmer-Magnus, J.R. and Viswesvaran, C. (2005): Internal reporting mechanisms should be designed in ways that minimise information leaks and ensure that reports are handled by individuals perceived as reliable and impartial.
Organisational culture	Where do you see the boundary to an abuse of whistleblowing?	Pitroff, E. (2014): The whistle-blowing system may cause disloyal or opportunistic behaviour that might outweigh the benefits of the system. Stubben, S.R. and Welch, K.T. (2020): Management may fear that the internal whistleblowing system will harm corporate culture by allowing anonymous reports that replace in-person discussions with managers. It might also permit employees, possibly underperforming employees about to be terminated and seeking legal protections as whistleblowers, to make frivolous complaints that distract from more important tasks.
	How do you or would you ensure that whistleblowing reports are handled in a fair and impartial manner?	Köbel, R. (2026): Employees are more likely to report if channels are perceived as fair and responsive. Al-Thani, N., Salem, B.E. and Wright, S. (2026): If employees perceive whistleblowing systems as fair and protective, they are more likely to report wrongdoing. Procedural justice should be high for effective whistleblowing channels.
Coercive isomorphism	What impact if any do the laws and regulations have on your organisation's handling of whistleblowing?	Stubben, S.R. and Welch, K.T. (2020): It is possible that firms install a whistleblowing system as required by law simply to be in compliance without actively promoting or using it. Al-Thani, N., Salem, B.E. and Wright, S. (2026): Strong regulatory frameworks often lead organizations to formalize internal reporting systems and strengthen whistleblower protection mechanisms.
Mimetic isomorphism	How do you or would you position your organisation's handling of whistleblowing in comparison to other organisations in Austria?	Pitroff, E. (2014): Establishment of internal whistleblowing systems may be primarily to signal legitimacy to stakeholders. Stubben, S.R. and Welch, K.T. (2020): Intensity of the use of internal reporting channels differs depending on industry sector. Financially stable and larger organisations are more likely to allocate the necessary resources to the whistleblowing system. Vandekerckhove and Commers (2004): In complex and geographically dispersed organisations internal whistleblowing may function as an extension of managerial oversight.
Normative isomorphism	What role do or should leadership, organisational ethics or HR policies play in shaping organisational whistleblowing system?	Lewis, D. (2011): No effective system can be established without top management's commitment to ethical behaviour. Near et al. (1993): Retaliation is most frequent when whistleblowers lack support from top or middle management. Mesmer-Magnus and Viswesvaran (2005): Perceptions of supervisor or top management support are instrumental in the decision to blow the whistle and selection of the reporting channel.
	What role have your education and professional experience played in your ideas on whistleblowing?	Mesmer-Magnus and Viswesvaran (2005): Top management should ensure that the internal reporting channels are "free from leaks" and are manned by trustworthy individuals.
Exercising agency	What are some potential challenges in handling whistleblowing cases?	Sommerfeldt (2026): Mitigating negative spillover effects of whistleblowing, such as negative impact on employees' willingness to work in teams where whistleblowing has previously occurred. Berendt and Schiffrer (2023): Safeguarding anonymity because of the identifying details of the report. Smalli, N., Vandekerckhove, W. and Arroyo Pardo, P. (2023): Challenges arising from functioning as double agent for the owner and the recipient.
	What measures if any should be implemented to improve your organisation's handling of whistleblowing concerns?	Smalli, N. (2023): Lack of support from management may lead to insufficient allocation of resources towards whistleblowing systems.
	How does or could whistleblowing impact your organisation?	Lin et al. (2023): Internal whistleblowing has increasingly been recognised as an important mechanism of organizational governance and self-regulation. Hassink, de Vries and Bollen (2007): Organisations with whistleblowing systems experience an increase in internal whistleblowing and a decrease in external whistleblowing. Dyck, Morse and Zingales (2010): Employees contribute to uncovering and correcting misconduct. Smalli (2023): An effective internal whistleblowing system reduces the cost of the fraud, quickly halts the wrongdoing, enhances employees' trust in the firm's responsiveness.
Conclusion	Do you want to add something else in the context of whistleblowing?	

Table 1. Open-ended questions of the interview guide linked to conceptual framework and prior research.

4.5. Individual and organisational sample characteristics

The empirical material is based on nine semi-structured interviews with a total of ten respondents, as one interview was conducted with two participants simultaneously. Of the respondents, six were female and four were male. The majority of interviewees (8 out of 10) held an educational qualification corresponding to level 7 of the International Standard Classification of Education (ISCED), equivalent to a master's or magister degree. One respondent held a level 8 qualification (PhD/doktorat), and one respondent held a level 6 qualification (bachelor's degree). Regarding disciplinary background, six respondents had a legal education, two had an economic background, and two had a background in controlling. In terms of current professional roles, the sample included three heads of compliance departments, one head of audit and risk management, one deputy head of compliance, three senior compliance specialists, one compliance manager, and one compliance officer. The respondents had between two and fifteen years of experience working with whistleblowing systems, with an average of twelve years of experience. Organisational tenure was generally long, with an average tenure of seventeen years and only three respondents having worked at their organisation for less than ten years. The respondents were employed in organisations from a diverse set of industries, including arts, entertainment and recreation; construction; transportation and storage; information and communication; wholesale and retail trade; electricity, gas, steam and air-conditioning supply; and manufacturing. Most organizations were privately owned, with two being majority state-owned. All organizations operated internationally, although the extent of internationalization varied: two companies operated in fewer than ten countries, while the most internationalized organisation operated in more than eighty countries. Organisational size also varied, with three organizations employing fewer than 10,000 employees and the remaining organizations employing between 20,000 and 100,000 employees.

All organizations had established internal reporting channels prior to the introduction of digital whistleblowing platforms. Some organisations introduced initial reporting mechanisms as early as 2007, while most (six out of nine) implemented reporting channels such as email between 2010 and 2012. Digital whistleblowing platforms were introduced in four organisations between 2022 and 2024, while the remaining organisations had implemented such systems earlier. All organisations used externally provided digital reporting platforms. Four organisations used EQS Integrity Line, two used BKMS, and one organisation each used .LOUPE, SpeakUp, and AdvoWhistle. While all organizations offered multiple reporting channels, only one organization additionally provided the option of reporting through an external legal office. Table 2 presents the profile of the interviewees and their organisations.

Interview partner					Organisation								
	S	Years of experience with whistleblowing	Level of education (ISCED)	Field of education	Years within organisation	Currently held position	Number of employees	Private /public	Industry (SIC)	External ombuds person, external legal counsel	System provider	Number of countries with operations	Year of introduction of whistleblowing system
C1	M	13	7	economics	25	Senior Compliance Specialist	>4000	private	Information and communication	no	BKMS	<10	2012 (initial)
C2	M	15	7	controlling	24	Senior Compliance Manager	>30000	private	Manufacturing	no	AdvoWhistle	>50	2007 (e-mail), 2016 (digital platform)
C3X	F	12	8	law	12	Head of Compliance	>20000	public	Transportation and storage	no	.LOUPE	>10	2011 initial, 2024 (digital platform)
C3Y	F	15	7	law	15	Senior Compliance Specialist	>20000	public	Transportation and storage	no	.LOUPE	>10	2011 initial, 2024 (digital platform)
C4	F	14	7	law	30	Deputy Head of Compliance	>4000	public	Electricity, gas, steam and air conditioning supply	no	EQS	<10	2011 initial, 2015 formalisation, 2022 digital platform
C5	M	14	7	law	7	Head of Compliance	>4000	private	Wholesale and retail trade; repair of motor vehicles and motorcycles	yes	SpeakUp	>20	2015 (initial), 2018 (expansion)
C6	F	15	7	law	23	Head of Compliance	>20000	private	Manufacturing	no	EQS	>20	2011 (initial), 2022 (digital platform)
C7	F	2	6	law	1	Compliance Officer	>50000	private	Construction	no	EQS	>50	2018
C8	F	7	7	economics	8	Compliance Manager	>20000	private	Arts, entertainment and recreation	no	EQS	>50	2019 (digital platform), prior to 2019 - email
C9	M	10	7	controlling	25	Head of Corporate Audit and Risk Management	>40000	private	Manufacturing	no	BKMS	>50	2010 (initial), 2022 (digital platform)

Table 2. Interviewee and organisational profile.

4.6. Data analysis strategy

This study adopts a qualitative interpretive research approach to understand how organizations design and implement whistleblowing systems and what factors drive these design choices. In line with Gioia, Corley and Hamilton (2013), the analysis follows an inductive approach to concept development, which is grounded in the assumption that organizational realities are socially constructed. As Gioia et al. (2013) argue, organisational members are “knowledgeable agents,” capable of explaining their intentions, actions, and interpretations of organizational practices. This perspective emphasizes understanding how participants themselves interpret and construct the phenomenon under study and aligns with insights from institutional theory arguing that professions are among the most influential institutional agents in contemporary society because they define, interpret, and apply institutional elements (Scott, 2008).

Consistent with this interpretive tradition, the study aims to identify relevant concepts that explain the organisational design and implementation of whistleblowing systems. Gioia et al. (2013) describe concepts as “more general, less well-specified notions capturing qualities that describe or explain a phenomenon of theoretical interest.” These concepts serve as precursors to theoretical constructs and enable the development of grounded theoretical insights.

The data analysis process was designed to allow iterative movement between empirical evidence and theoretical interpretation (Stoian, Dimitratos, & Plakoyiannaki, 2018). This iterative process enabled a gradual abstraction from empirical observations toward theoretical explanations of how whistleblowing systems are structured and why organizations implement them in particular ways. Following the Gioia methodology, the analysis proceeded in several stages, combining inductive and deductive coding with iterative interpretation of the interview data.

The first stage involved extensive familiarisation with the interview material. Familiarisation occurred at several stages: during the transcription of interviews, during translation, and through repeated readings of the transcripts. After the translated transcripts were prepared, each interview was reviewed in detail and short analytical summaries were prepared. These summaries captured the interviewees’ views on the design, implementation, and drivers of implementation of whistleblowing systems.

In line with the interpretive research tradition, a reflexive approach was adopted during this stage. Following Williams, Plakoyiannaki and Krasniqi (2023), the analysis aimed to remain sensitive to the perspectives of respondents while avoiding the imposition of the researcher’s own assumptions developed based on familiarisation with prior academic literature on whistleblowing. This reflexive

approach helped ensure that the analysis remained grounded in participants' interpretations of whistleblowing systems.

To stay as close as possible to the empirical material, the next step involved open coding of the interview transcripts. Open coding focused on identifying informant-centric expressions describing the design, operation, and perceived role of whistleblowing systems. These codes reflected the terminology and interpretations used by the interviewees themselves and correspond to what Gioia et al. (2013) describe as first-order concepts. The coding process was iterative. After an initial round of coding, the transcripts were reread and the codes were refined. Definitions for the codes were developed, and previously coded segments were reassessed to ensure consistency across interviews and conceptual clarity. Overall, this process resulted in 101 open codes and 680 coded segments across the interview transcripts. The coding process was conducted using MAXQDA software, which facilitated systematic organization of the data, comparison across interviews, and retrieval of coded segments during analysis.

In the next step, conceptually related open codes were grouped into broader second-order themes representing shared meanings expressed across interviews. This stage involved comparing how different interviewees described whistleblowing systems, identifying common patterns, and grouping related codes together. Through this process, eighteen second-order themes emerged from the dataset. These themes captured key aspects of how organisations structure and manage whistleblowing systems, including among others system components, reporting channels, protection mechanisms, investigation procedures, and their reflections on the effects of institutional pressures in shaping organisational practices regarding whistleblowing. This stage involved moving from informant-centric categories to more abstract, researcher-driven concepts that explain broader patterns in why and how whistleblowing systems are designed and implemented.

In the next step the second-order themes were grouped into third-order aggregate dimensions which address the research questions and explain why and how organisations implement whistleblowing systems.

The first aggregate dimension identified were the external drivers of implementation. This dimension encompasses external pressures and influences shaping organisational whistleblowing systems. Within this dimension, the following themes were included: legal and regulatory pressures; external expectations and legitimacy; benchmarking and influence of peer-exchange; professional background.

The second dimension identified was organisational governance and ethical foundations. This dimension reflects internal organisational factors influencing why whistleblowing systems are implemented. The following themes were grouped within this dimension: leadership and ethical tone; organisational culture and social meaning; shifting perspectives and motivations.

Together, these two dimensions explain why organizations design and implement whistleblowing systems in particular ways. Figure 1 provides a synopsis of the data structure for the first two dimensions.

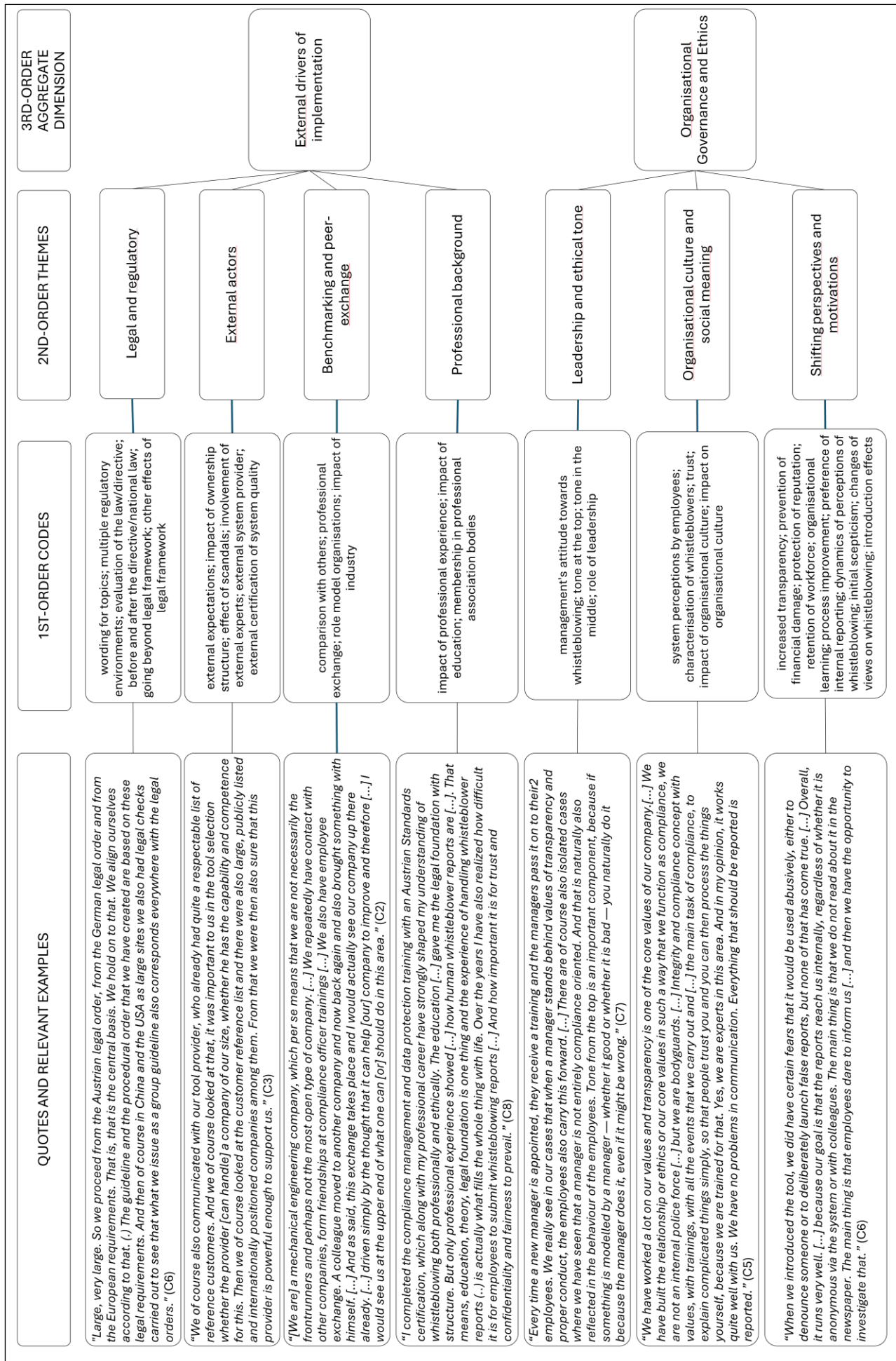


Figure 1. Data analysis structure, part I.

Beyond understanding the drivers of whistleblowing systems, the analysis also focused on identifying how these systems are implemented within organisations. The third aggregate dimension that emerged was structural design of whistleblowing systems. This dimension captures the components of whistleblowing systems and includes system components; reporting structure and access; protection architecture; and fair and impartial case handling. These themes describe how organizations design the technical, procedural, and governance structures of their whistleblowing systems.

The fourth dimension identified was operational implementation and management of whistleblowing systems. This dimension focuses on how whistleblowing systems function in practice. The themes included within this dimension are: case intake and entities involved in processing; interaction with whistleblowers; awareness-raising measures; and operational challenges. These themes capture the operational processes through which whistleblowing systems are managed and maintained within organisations.

Finally, the fifth dimension that emerged was monitoring, evaluation, and improvement of whistleblowing systems, which reflects how organizations assess and continuously refine their whistleblowing systems. The themes included within this dimension are: monitoring and organisational oversight; characterisation of reports; continuous improvement of whistleblowing systems.

Together, these three dimensions inform the second research question of the study on how organisations design and implement their whistleblowing systems. Figure 2 presents the synopsis of the data analysis structure for these three dimensions.

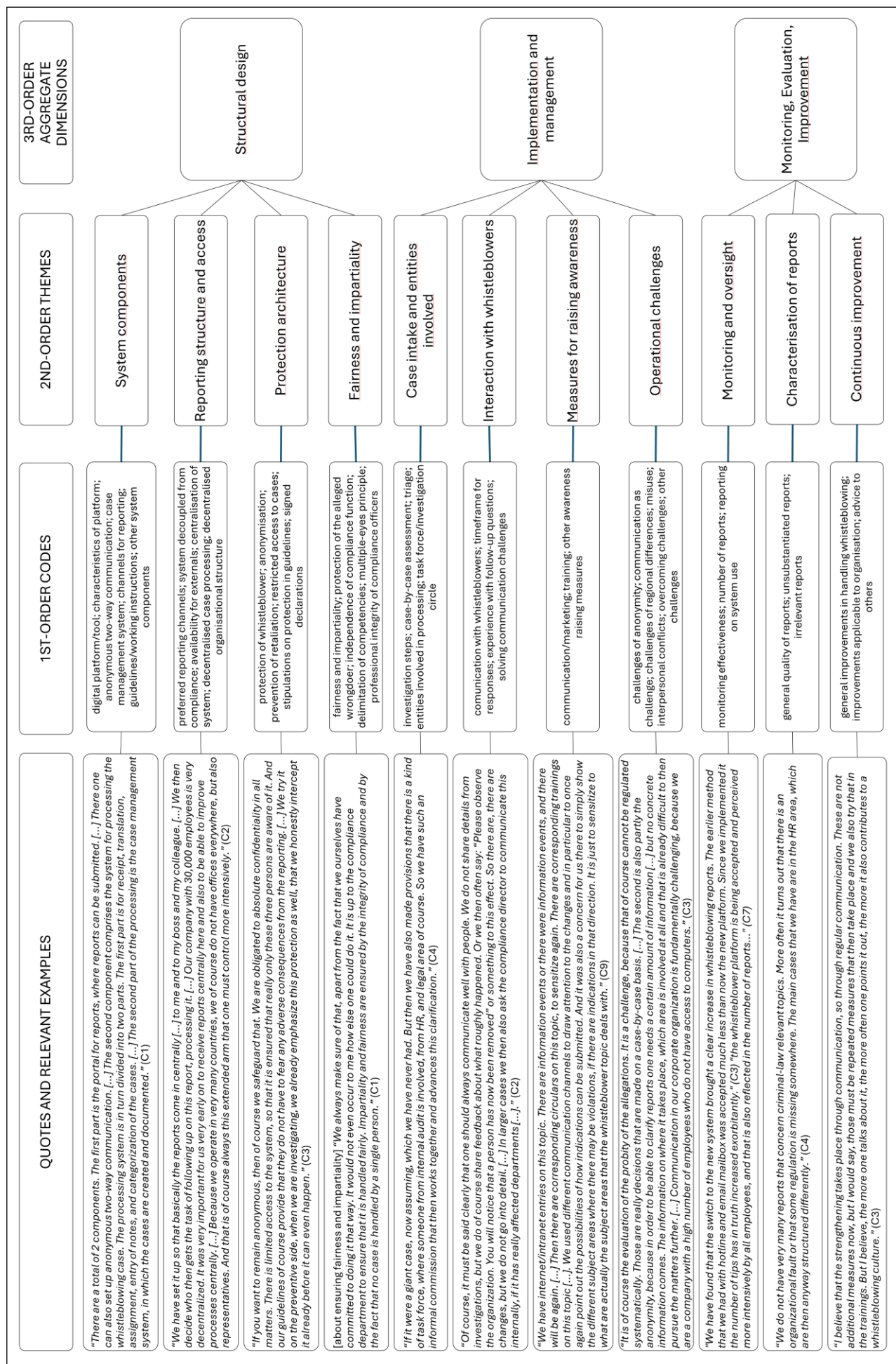


Figure 2. Data analysis structure, part II.

5. Presentation of findings

5.1. Dimension 1: External drivers of implementation

Prior research identifies external pressures as important drivers shaping the adoption and design of whistleblowing systems. In particular, regulatory frameworks are widely recognised as central influences, requiring organisations to implement reporting mechanisms, strengthen accountability structures, and enhance whistleblower protection (Near and Miceli, 2016; Al-Thani, Salem and Wright, 2026). Such regulatory pressure has been argued to contribute to the formalisation and increased transparency of internal reporting systems, although implementation may at times remain symbolic rather than substantive (Pittroff, 2014; Stubben and Welch, 2020; Al-Thani, Salem and Wright, 2026). These influences may transmit expectations regarding “appropriate” system design and contribute to the diffusion of practices across organisations.

From an institutional perspective, these external drivers can be understood as expressions of regulative and normative pressures. Regulatory frameworks reflect coercive pressures associated with the regulative pillar, encouraging convergence in formal structures while allowing variation in implementation (DiMaggio and Powell, 1983; Scott, 2014). External stakeholders – such as customers, investors, business partners, and professional advisors – may reinforce such pressures not only through formal requirements but also through market-based expectations, while professional actors and advisors act as carriers of normative standards that promote shared understandings of best practice. At the same time, organisations may engage in benchmarking under conditions of uncertainty, reflecting mimetic processes through which practices are imitated and adapted. Together, these mechanisms suggest that organisations are influenced by a combination of legal requirements, professional norms, and imitation dynamics when developing whistleblowing systems.

Accordingly, this study expects that external drivers will play a significant role in shaping the design and implementation of whistleblowing systems, not only by reinforcing and formalising existing structures, but also by guiding organisations towards widely accepted models of “good practice.” It is further expected that interviewees will refer to regulatory requirements, external stakeholder expectations, professional standards, and peer practices when explaining their system design choices. Adopting an interpretive approach, the analysis goes beyond identifying the presence of such pressures by examining how organisational actors perceive, interpret, and make sense of these influences in practice. This perspective is particularly valuable for the present study, as it enables an understanding of whistleblowing systems through the eyes of practitioners who are directly involved in their design and operation. By focusing on their accounts, the study provides fine-grained insights

into how external institutional pressures are translated into concrete organisational practices and how they are actively interpreted and operationalised within specific organisational contexts.

5.1.1. Legal and regulatory drivers

The interviews confirm that legal and regulatory developments play a significant role in shaping the design, formalisation, and operation of whistleblowing systems. In all organisations in the sample, reporting mechanisms existed prior to the introduction of the EU Whistleblower Directive, but legal developments prompted expansion, adaptation, and formalisation of these systems. As one interviewee explained, the whistleblowing system had already been established earlier but “*was then of course expanded again in 2022 on the basis of the requirements of the EU Directive*” (Interview C9, Pos. 5). Similar experiences were reported across organizations, suggesting that regulatory developments did not initiate whistleblowing practices but rather reinforced and structured them more systematically.

Legal reforms have influenced the technical infrastructure of whistleblowing mechanisms. Interestingly, both publicly controlled organisations in the sample reported that regulatory requirements triggered the implementation of digital reporting platforms. One interviewee explained that the directive “*was actually the occasion that we also decided for this electronic reporting option as an additional reporting option*” (Interview C4, Pos. 65). In addition, organisations reported implementing new communication measures and awareness initiatives to inform employees about revised reporting channels and the broader scope of reportable misconduct (Interview C9, Pos. 33), as well as prominently referencing external reporting options (Interview C1, Pos. 19). The legal requirements have stimulated the diversification of reporting channels and prompted the organisations to increase the visibility of internal and external reporting mechanisms.

Further, regulation has contributed to the formalisation of whistleblowing procedures. For instance, one organization introduced “*a very formalized procedure*” alongside the digital reporting platform, defining in great detail how reports are to be processed and investigated (Interview C4, Pos. 15). Similarly, other respondents emphasized that internal policies, procedural orders, and case-handling guidelines are explicitly aligned with legal frameworks such as the EU-Whistleblower Directive and national whistleblower protection legislation (Interview C7, Pos. 82; Interview C6, Pos. 57). These developments suggest that legal regulation has contributed to the formalisation of whistleblowing processing.

At the same time, interviewees consistently emphasized that legal requirements represent only a baseline standard for organisational practice. As one respondent stated, “*the guidelines and legal*

requirements are the minimum standards, the starting basis is to be fulfilled” (Interview C9, Pos. 35). Going beyond the legal framework was most frequently reported to entail implementing broader coverage of whistleblower protection to topics not covered by the regulation.

The interviewees further highlighted the interaction between whistleblowing regulation and other legal frameworks. The handling of reports must comply not only with whistleblower protection laws but also with data protection regulations, labour law, criminal law, and GDPR-provisions. This demonstrates that whistleblowing systems are embedded within a complex legal environment in which multiple regulatory frameworks intersect.

The multinational character of the organisations studied introduces additional complexity. Because the companies operate across numerous jurisdictions, whistleblowing procedures must accommodate divergent national legal requirements. Interviewees reported that organizations typically develop centralized group policies, while adapting them where necessary to comply with divergent national legal frameworks (Interview C7, Pos. 80). However, regulatory fragmentation remains a challenge. As one interviewee noted, there is “*no universal solution*” for multinational companies, since legal requirements differ across countries and must be interpreted separately for each jurisdiction, and even within the EU the directive has been implemented differently across member states (Interview C5, Pos. 61).

Finally, legal frameworks also influence how organisations define and categorise reportable misconduct. Several organisations revised their internal terminology and reporting categories to align with those specified in the EU Whistleblower Directive and related legislation (Interview C1, Pos. 19; Interview C2, Pos. 47). At the same time, some interviewees expressed critical reflections on the clarity of the regulation in Austria, noting that it is not always “*very user-friendly*” for potential whistleblowers attempting to identify whether they may be subject to protection (Interview C3, Pos. 135–138).

Overall, the findings largely support existing literature and theoretical expectations regarding the role of regulatory pressure. Consistent with prior research, legal frameworks contribute to the formalisation and expansion of whistleblowing systems and promote the adoption of more structured and transparent procedures (Al-Thani et al., 2026). However, the findings also refine this view by showing that, in large organisations, whistleblowing systems often predate regulatory intervention and are subsequently expanded and standardised rather than newly introduced. This suggests that regulation functions less as a trigger for adoption and more as a mechanism of formalisation and alignment.

From an institutional perspective, this pattern reflects coercive isomorphism, as organisations converge in adopting formal structures required by law, such as procedural guidelines and defined reporting categories. At the same time, the findings highlight that legal frameworks do not fully determine organisational practice. This is particularly reflected in the widespread adoption of digital reporting platforms by organisations, notwithstanding the absence of any legal mandate requiring their implementation.

Moreover, the findings extend existing literature by demonstrating the importance of regulatory complexity, especially for multinational organisations. The need to navigate overlapping legal frameworks and fragmented national implementations introduces additional challenges, reinforcing the role of organisational actors in shaping how regulatory expectations are translated into practice.

Taken together, the results underline that the impact of the regulative pillar goes beyond formal compliance. Rather than producing uniform outcomes, regulatory pressures create a shared structural baseline, while leaving room for variation driven by organisational context and actor interpretation.

References: Interview C9, Pos. 5, 31, 33, 35; Interview C8, Pos. 26, 46, 48, 76, 80; Interview C7, Pos. 80, 82, 104; Interview C6, Pos. 57, 61, 71; Interview C5, Pos. 47, 49, 61, 67; Interview C4, Pos. 15, 61, 65; Interview C3, Pos. 97, 99, 109, 111, 135–138; Interview C2, Pos. 19, 21, 27, 35, 45, 47, 49, 69; Interview C1, Pos. 19.

5.1.2. External actors shaping whistleblowing systems

External expectations and contextual pressures influence the implementation of whistleblowing systems. Interviewees noted that corporate governance practices are shaped not only by internal considerations but also by expectations from investors, customers, and other external stakeholders, who increasingly require the implementation of whistleblowing systems (Interview C8, Pos. 96; Interview C2, Pos. 21, 53). In some cases, industry-specific scandals acted as the main catalysts, prompting organizations to strengthen compliance infrastructures and reporting mechanisms (Interview C5, Pos. 21). This finding is in line with prior research underscoring the propensity of organisations that experienced external whistleblowing to strengthen their whistleblowing systems (Lee and Xiao, 2018). At the same time, as one interviewee argued, ownership structures may shape normative orientations toward whistleblowing: in family-owned firms, long-term stewardship and intergenerational responsibility were described as reinforcing the commitment to ethical governance and organisational improvement (Interview C5, Pos. 53).

On the other hand, the findings highlight that external expertise plays a significant role in the design, implementation, and operation of whistleblowing systems, reflecting a broader professional

ecosystem surrounding corporate compliance mechanisms. First, interviewees reported drawing on external consultants and legal advisors during the development of whistleblowing systems, particularly when establishing procedures and governance structures. Some companies relied on internationally recognized advisory firms and law firms to support the initial setup and refinement of whistleblowing programs and investigation procedures. As one interviewee explained, the organization worked with “*two, three internationally recognised consultants on the topic*” when developing the system (Interview C5, Pos. 55).

Second, the interviews suggest that organizations draw on external best practices and peer organizations when selecting whistleblowing tools. During the selection process, companies often compared different digital system providers and considered how widely they were used in the market. Vendor reference lists and the experience of other multinational corporations played an important role in establishing trust in particular providers. One of the interviewees noted that the selected provider had “*a respectable list of reference customers... including large, publicly listed and internationally positioned companies*” (Interview C3, Pos. 105). Such benchmarking illustrates how the design of whistleblowing systems is shaped not only by internal considerations but also by knowledge circulating within a broader corporate and compliance community.

Third, external digital whistleblowing platform providers themselves act as important regulatory intermediaries. Organizations frequently rely on specialized vendors to provide the technical infrastructure for digital reporting platforms and to ensure that these systems remain aligned with evolving legal requirements. In several interviews, companies reported working closely with their system providers and relying on them to maintain compliance with regulatory frameworks. As one interviewee explained, the provider ensures that the platform “*always complies with the European requirements, so that we can be sure to be up to date*” (Interview C6, Pos. 59). In this sense, system providers do not merely supply software but also translate complex legal requirements into operational reporting infrastructures.

Fourth, external actors are also involved in the handling of complex or sensitive whistleblowing cases, where their participation can help ensure independence, expertise, and credibility. Companies reported engaging external lawyers or forensic investigators in situations that required specialized legal knowledge, cross-border expertise, or enhanced procedural objectivity. For example, one organization granted access to the whistleblowing platform to an external lawyer in order to assess a case under Mexican law (Interview C6, Pos. 33). Similarly, in large or particularly complex cases companies may commission external forensic investigations, as one interviewee noted: “*we very often go in with externals, with forensic investigations*” (Interview C2, Pos. 43). Such practices

demonstrate how external expertise is used to strengthen the impartiality and professional quality of investigations.

Finally, the interviews reveal that whistleblowing systems are often embedded within external standards of governance and certification schemes, which further reinforce the role of external expertise. Several organizations reported aligning their compliance programs with international standards such as ISO 37301 for compliance management systems, ISO 37001 for anti-bribery management systems, and ISO 37002 for whistleblowing management system. These standards require periodic audits and assessments of compliance structures, including whistleblowing mechanisms. As one interviewee explained, through ISO certification “*one must also... have the compliance organization... audited*” (Interview C2, Pos. 41). Such external evaluations contribute to quality assurance, accountability, and organizational legitimacy, ensuring that whistleblowing systems adhere to recognized governance standards.

The findings reinforce prior research emphasising the role of external pressures in shaping whistleblowing systems, particularly through stakeholder expectations and responses to reputational risks (Near and Miceli, 2016; Al-Thani et al., 2026; Lee and Xiao, 2018). However, they also show that external influence extends beyond formal regulation. Rather than acting solely as sources of pressure, external actors—including consultants, legal advisors, platform providers, and certification bodies—actively contribute to shaping how whistleblowing systems are designed and operated.

This broader pattern can be understood through an institutional lens as a combination of coercive, normative, and mimetic processes. While stakeholder expectations and market pressures reinforce the need for formal systems, professional actors and advisory firms disseminate standards of “appropriate” practice, contributing to convergence across organisations. At the same time, references to widely used system providers and established solutions point to imitation as a response to uncertainty in system design.

A notable insight from the data is the role of external experts as intermediaries. Rather than merely advising organisations, they translate legal and professional expectations into concrete organisational arrangements, for example through digital platforms, investigation procedures, or certification frameworks. This suggests that the standardisation of whistleblowing systems is not only driven by external demands but also by the availability of ready-made solutions and expert knowledge.

References: Interview C5, Pos. 55; Interview C3, Pos. 105; Interview C6, Pos. 59, 33; Interview C2, Pos. 43, 41.

5.1.3. Benchmarking and influence of peer-exchange

The interviews reveal diverse perceptions regarding how organizations position their whistleblowing practices relative to those of other companies. In general, interviewees tend to view their own systems as well-developed and aligned with contemporary standards. Several respondents described their systems as “*state of the art*” or positioned “*at the upper end of what one can or should do in this area*” (Interview C4, Pos. 68–69; Interview C2, Pos. 49), while others emphasized that their organisations aim to follow best-practice approaches and even act as role models in the market (Interview C7, Pos. 88). At the same time, explicit benchmarking against specific organizations appears to be relatively limited. Some interviewees reported that their companies primarily focus on internal needs and legal requirements rather than systematically comparing themselves with peers (Interview C6, Pos. 65), while others indicated that their approaches were developed independently based on internal experience rather than copied from external examples (Interview C9, Pos. 41). Nevertheless, certain organizations did draw selectively on external reference points or best practices—for example by examining systems implemented by other large companies or referencing concrete examples (Interview C1, Pos. 20–21).

Professional exchange networks nonetheless play an important role in shaping awareness of industry practices. Several interviewees described participation in compliance forums, seminars, and professional working groups, where practitioners exchange experiences on approaches to whistleblowing management (Interview C2, Pos. 49; Interview C3, Pos. 105). Such networks provide opportunities for informal benchmarking and learning, even if organizations do not formally adopt other companies’ models. In addition to these professional forums, interviewees also highlighted personnel mobility and employee exchange between companies as another channel through which practices and experiences are transferred, with employees bringing knowledge of how whistleblowing and compliance systems are handled in other organisations (Interview C2, Pos. 49). At the same time, industry context is perceived to influence the openness and maturity of whistleblowing practices; for example, one interviewee noted that companies in mechanical engineering may be somewhat less communicative about such systems than firms in more open sectors such as software (Interview C2, Pos. 49).

The findings suggest that the influence of peer organisations on whistleblowing systems is less direct than implied in institutional theory that emphasises imitation and benchmarking. While organisations position themselves as aligned with best practices and contemporary standards, explicit copying of role models appears limited. Instead, system design is primarily justified with reference to internal

needs and legal requirements, indicating that convergence is not driven by deliberate imitation of specific organisations.

Rather, the results point to the importance of normative isomorphism. Professional exchange networks, compliance forums, and employee mobility facilitate the circulation of shared understandings of appropriate practice, allowing organisations to orient themselves towards commonly accepted standards without formally benchmarking against peers. In this sense, convergence emerges through professionalisation and ongoing interaction within expert communities, where ideas about “good” whistleblowing systems are discussed, refined, and internalised.

At the same time, mimetic processes are not entirely absent but appear in a more specific and indirect form. Instead of imitating organisational role models, companies rely on widely used digital reporting platforms and established providers, effectively adopting standardised technical solutions that are perceived as legitimate and reliable. This suggests that imitation occurs at the level of tools and infrastructures rather than organisational models.

Overall, the findings show that similarities in whistleblowing systems arise less from explicit benchmarking and more from the diffusion of professional norms and the uptake of widely accepted solutions.

References: Interview C9, Pos. 35, 37, 41, 55; Interview C8, Pos. 84, 94; Interview C7, Pos. 88, 92, 102; Interview C6, Pos. 65; Interview C5, Pos. 53, 55; Interview C4, Pos. 68–69, 73; Interview C3, Pos. 102–105, 124; Interview C2, Pos. 49, 51, 53; Interview C1, Pos. 19–21.

5.1.4. Professional background shaping views

The interviews indicate that majority of respondents perceive education and professional experience as important factors shaping their understanding of whistleblowing and their ability to manage reporting systems effectively. Legal education and compliance training are frequently described as foundational for handling whistleblowing cases, since the evaluation of reports requires the interpretation of legal obligations and the assessment of potential violations. As one interviewee noted, managing whistleblowing system essentially represents “*application of the law on a daily basis*,” requiring the ability to analyse facts and determine whether a report constitutes a legal or regulatory violation (Interview C5, Pos. 59). Similarly, several respondents with formal legal education emphasized that their legal background provides the analytical framework necessary to assess allegations and handle confidential information appropriately (Interview C4, Pos. 77; Interview C3, Pos. 109). Similarly, professional training and certifications—such as compliance

management or data protection certifications—were described as important elements that provide theoretical knowledge and a structured legal understanding of whistleblowing systems (Interview C8, Pos. 90).

At the same time, some interviewees stressed that practical experience plays an equally important role, often complementing formal education by revealing the complexity and human dimensions of whistleblowing processes (Interview 2, Pos. 53; Interview C8, Pos. 90). While education provides the theoretical and legal foundation, respondents emphasized that professional experience in handling cases is what ultimately enables practitioners to manage reports effectively and sensitively (Interview C8, Pos. 90). Long-term professional involvement in compliance or audit functions was frequently cited as particularly valuable, since these fields cultivate competencies such as confidentiality, independence, and objective case assessment that are directly applicable to whistleblowing management (Interview C9, Pos. 47). In addition, several respondents highlighted that extensive tenure within organisation enables practitioners to understand internal dynamics, organizational culture, and employee relationships, which can facilitate effective adjustment of whistleblowing systems to the expectations of the organisation (Interview C6, Pos. 69).

Membership in professional networks and continued professional development also appear to contribute to expertise in whistleblowing management. Some interviewees reported holding certifications as compliance officers and regularly participating in recertification processes and professional training, which help maintain up-to-date knowledge of compliance standards and regulatory developments (Interview C2, Pos. 53; Interview C3, Pos. 110). Beyond legal and compliance expertise, respondents also mentioned additional competencies relevant for the management of whistleblowing systems, including audit experience, technological understanding of digital reporting platforms, and the ability to maintain confidential and sensitive communication with whistleblowers (Interview C9, Pos. 45; Interview C4, Pos. 83).

From an institutional perspective on agency, the findings show what actors responsible for internal reporting consider essential professional knowledge in the design and management of whistleblowing systems. Taken together, the findings indicate that a legal educational background is widely perceived as a key prerequisite for the effective handling of whistleblowing systems. At the same time, interviewees emphasise that legal knowledge alone is not sufficient. Effective whistleblowing management is seen as requiring a combination of continuous professional training, practical experience, strong interpersonal skills, and a comprehensive understanding of the organisation.

References: Interview C9, Pos. 45, 47; Interview C8, Pos. 62, 90; Interview C6, Pos. 69; Interview C5, Pos. 59; Interview C4, Pos. 77, 79, 83; Interview C3, Pos. 109–111; Interview C2, Pos. 53; Interview C1, Pos. 21.

5.2. Dimension 2: Organisational governance and ethical foundations

Prior research suggests that organisational governance and ethical context play a central role in shaping whistleblowing systems and employees' willingness to report wrongdoing. In particular, studies indicate that supportive ethical cultures, characterised by openness, transparency, and clear standards of conduct, are identified as key drivers of effective whistleblowing systems, while lack of trust and fear of retaliation may inhibit it (Miceli and Near, 2002; Kaptein, 2011; Mesmer-Magnus and Viswesvaran, 2005; Jackson et al., 2010). Furthermore, leadership behaviour is expected to be a key influence, as managerial support and role modelling shape whether whistleblowing is perceived as legitimate and safe within the organisation (Berry, 2004; Keil et al., 2010). Based on this literature, the analysis expects that organisational actors will emphasise the importance of ethical culture, trust in reporting mechanisms, and leadership commitment when explaining how whistleblowing systems are designed and implemented.

From an institutional perspective, the findings are expected to provide insight into the normative and cultural-cognitive pillars shaping whistleblowing systems. Normative institutions are expected to shape organisational approaches through shared standards of appropriate conduct, while cultural-cognitive institutions influence how actors interpret the meaning and purpose of whistleblowing systems within their organisational context (Scott, 2014). Accordingly, it is anticipated that interviewees will refer not only to formal governance structures but also to underlying values, beliefs, and taken-for-granted assumptions when discussing whistleblowing practices, reflecting how these institutional dimensions guide both system design and everyday handling of reports.

Adopting an interpretive approach, this study examines how organisational actors perceive and articulate these influences in practice. The analysis seeks to identify which elements of organisational governance and ethical foundations are regarded as most salient by practitioners, and how they are translated into concrete practices within whistleblowing systems.

5.2.1. Leadership and ethical tone

The interviews reveal a strong normative consensus among practitioners that leadership plays a central role in shaping the effectiveness and legitimacy of whistleblowing systems. Across organizations, respondents emphasized that the attitudes and behaviours of managers – particularly senior leadership – are critical in determining whether whistleblowing mechanisms are trusted,

accepted, and ultimately used by employees. This perspective is frequently articulated through the concept of *“tone from the top,”* which refers to visible commitment by executive leadership to the principles of transparency, integrity, and responsible reporting. Interviewees repeatedly stressed that the endorsement of whistleblowing systems by the executive board sends an important signal throughout the organization. One respondent explained that leadership consistently communicates that the purpose of the system is to address misconduct rather than identify the whistleblower, noting that *“it has never been a concern of the executive board to find out who submitted this tip, but simply always to deal with this matter”* (Interview C9, Pos. 43). Over time, such visible support was described as building trust among employees, as they observed that senior leadership stood behind the whistleblowing system from the outset (Interview C8, Pos. 14).

However, the findings suggest that leadership influence extends beyond top management. Interviewees frequently highlighted the importance of *“tone from the middle,”* referring to the attitudes and behaviours of middle managers who interact directly with employees. While executive endorsement provides strategic direction, middle managers were seen as crucial intermediaries who translate organisational values into everyday practice. As one participant noted, the success of a whistleblowing system depends on whether both senior management and intermediate leadership levels *“stand behind it, take it seriously and accept that there are tips that have to be investigated. If you do not have that, you cannot build a serious whistleblowing system”* (Interview C6, Pos. 55). This highlights the perception that leadership commitment must be embedded throughout the organisational hierarchy rather than confined to statements by senior executives.

Within this framework, middle managers are often described as normative carriers and communicators of whistleblowing values. Several interviewees characterized managers as *“ambassadors”* who shape how employees interpret reporting mechanisms and whether they feel encouraged to use them. As one respondent explained, managers at the level below senior leadership act as *“ambassadors for the attitude toward whistleblower reports... if they encourage their people, then we have already won a large part”* (Interview C8, Pos. 88). In practice, this role involves communicating compliance expectations, reinforcing the legitimacy of reporting channels, and cascading information about whistleblowing procedures through managerial hierarchies. Compliance teams often rely on managers to disseminate information about reporting systems and ethical standards to their teams, illustrating how organizational communication about whistleblowing frequently follows hierarchical channels (Interview C6, Pos. 37).

The interviews also emphasize the role-model function of leadership, suggesting that managerial behaviour directly influences employees’ perceptions of acceptable conduct and reporting norms,

while also acknowledging that managerial commitment can vary across teams. Respondents observed that employees tend to emulate the attitudes and behaviours demonstrated by their supervisors: when managers visibly support ethical standards and transparency, employees are more likely to perceive whistleblowing positively and engage with reporting mechanisms. Conversely, weak managerial commitment may undermine the credibility of the system. As one interviewee noted, when managers themselves embody compliance-oriented values, *“the employees also carry this forward,”* whereas when managers appear less committed to compliance, this attitude *“naturally [is] reflected in the behaviour of the employees”* (Interview C7, Pos. 98). Such variation can pose challenges for implementation, as a lack of managerial engagement may weaken the effectiveness of reporting systems; as one respondent remarked, if a supervisor *“cannot do much with the [compliance] topic ... that is a problem, because then it goes downward and the employees notice that”* (Interview C2, Pos. 65).

Beyond these cultural and communicative roles, leadership is also involved in operational aspects of whistleblowing governance. Managers may participate in investigations, contribute to decision-making processes, or implement corrective measures when misconduct occurs within their organisational units. One interviewee highlighted that leadership is involved in investigations and decision-making processes surrounding whistleblowing cases, reflecting the integration of management into the governance structures of reporting systems (Interview C7, Pos. 96). At the same time, some organizations have institutionalized managerial responsibilities within the whistleblowing framework. For instance, supervisors may be formally obligated to escalate reports of potential misconduct to the compliance function. In one case, managers were described as key contact points who are contractually required to forward information about possible violations, with failure to do so constituting a compliance breach subject to investigation (Interview C5, Pos. 45). Such formalization underscores the extent to which organisations seek to embed whistleblowing responsibilities into leadership roles.

The findings are in line with academic literature emphasising the importance of leadership and managerial support in shaping whistleblowing practices (Berry, 2004; Near and Miceli, 2016). However, they also extend this perspective by illustrating how leadership influence operates across multiple organisational levels. While prior research often focuses on “tone from the top,” the results highlight that effective implementation depends equally on “tone from the middle,” with middle managers acting as key intermediaries who translate organisational values into everyday practice. Managers communicate and reinforce standards of conduct, thereby influencing whether whistleblowing is seen as legitimate, safe, and meaningful. Variations in managerial engagement

across teams further suggest that the effectiveness of whistleblowing systems depends on how uniformly these norms and meanings are communicated and internalised, highlighting the central role of middle management in translating organisational values into practice.

From an institutional perspective, the findings reflect a strong normative consensus among interviewees regarding the pivotal role of leadership in shaping organisational whistleblowing practices. The interpretive approach provides valuable insights into how these leadership-related norms are operationalised in practice within whistleblowing context. Leadership contributes to the institutionalisation of whistleblowing by embedding it in organisational routines and social norms. It is not only perceived as enabling the implementation of whistleblowing systems but also as setting the broader ethical framework within which such systems can function.

References: Interview C9, Pos. 43; Interview C8, Pos. 14, 88; Interview C6, Pos. 55, 37; Interview C7, Pos. 98, 96; Interview C5, Pos. 45; Interview C2, Pos. 65.

5.2.2. Organisational culture and the social meaning of whistleblowing

The interviews indicate that practitioners perceive organisational culture as a central factor shaping both the functioning and the perception of whistleblowing systems. Across the interviews, whistleblowing is not primarily framed as a purely technical or legal reporting mechanism but rather as a practice embedded in broader organisational values, trust relations, and cultural norms regarding openness, integrity, and accountability. Interviewees consistently emphasized that whistleblowing systems both depend on and influence organisational culture, particularly in relation to employees' willingness to speak up about misconduct.

A recurring theme concerns the importance of trust as the foundation of whistleblowing systems. Several respondents stressed that the effectiveness of reporting mechanisms depends fundamentally on whether employees trust that reports will be taken seriously, handled professionally, and processed confidentially. This finding is closely aligned with prior literature, which identifies the trustworthiness of reporting channels as a key prerequisite for the effectiveness of whistleblowing systems (Mesmer-Magnus and Viswesvaran, 2005; Lewis, 2011; Vandekerckhove *et al.*, 2025). One interviewee summarized this succinctly, stating that *“the whistleblowing system is nothing else than trust of employees in me and my function”* (Interview C5, Pos. 33). Trust was described as something that develops gradually through consistent organisational practice, particularly when employees observe that reports are acknowledged and processed reliably. As one interviewee described the ideal perception among employees: *“my report is received... someone responds to me... the receipt of the report is confirmed... and every single case is taken seriously”* (Interview C8, Pos. 14). Over time,

such experiences contribute to the development of trust in the system, which interviewees also linked to observable increases in reporting activity as employees gain confidence that speaking up will lead to meaningful responses.

Closely connected to this is the role of organisational signals demonstrating that whistleblowing is valued rather than discouraged. Interviewees repeatedly emphasised that the way whistleblowing is framed within the organisation strongly shapes how employees perceive reporting behaviour. Whistleblowing was explicitly integrated into the organisation's value framework through policies and codes of conduct that present reporting misconduct as part of corporate integrity and transparency. As one respondent explained, whistleblowing is positioned within organizational policies as *"part of our integrity... part of our culture. We promote open dialogue, we promote transparency. And we also protect employees who speak up about misconduct"* (Interview C8, Pos. 76). In this sense, whistleblowing systems themselves are interpreted as signals to the organisation that the company is open to identifying and addressing misconduct. As one interviewee stated, *"a whistleblower system is simply a signal to the organisation that they are open to reports of shortcomings,"* which can positively influence employees' trust in the organization and its willingness to address problems (Interview C8, Pos. 96).

At the same time, interviewees highlighted that formal policies alone are insufficient to establish such a culture, emphasizing instead the importance of lived organizational practices. One respondent noted that policies provide only the formal framework, whereas the actual cultural meaning of whistleblowing depends on everyday organisational behaviour: *"the policy is the paper, and what fills the whole thing with life are the people and the employees"* (Interview C8, Pos. 88). This perspective reflects the view that whistleblowing systems become meaningful only when employees experience them as credible and protective mechanisms. For this reason, practitioners stressed the importance of demonstrating that whistleblowers are protected and that reports lead to tangible outcomes. As one interviewee remarked, protecting whistleblowers is essential because *"if we did not do that, then the system would very quickly be called into question"* (Interview C9, Pos. 37).

Another important aspect concerns the changing perceptions of whistleblowing within organizations over time, suggesting that the presence of a reporting system can gradually normalise speaking up about misconduct. Several interviewees reported that the existence and consistent use of whistleblowing mechanisms gradually alter employees' perceptions of reporting behaviour. As employees observe that reports are handled professionally and that the organisation responds appropriately, whistleblowing becomes increasingly accepted as a legitimate organisational practice. One interviewee noted that the whistleblower platform has become more widely accepted over time

and that its importance “*is being accepted and perceived more intensively by all employees,*” which is also reflected in a growing number of reports (Interview C7, Pos. 28). This dynamic indicates that whistleblowing systems do not merely reflect existing organizational culture but may actively contribute to shaping it by reinforcing norms of openness and accountability.

The interviews also reveal ongoing tensions and cultural barriers that may inhibit reporting behaviour, particularly concerns about anonymity and potential retaliation. There is a perception that some employees remain sceptical about whether anonymity can truly be guaranteed, as one respondent assumed that “*although one assures this anonymity... it is not quite believed, because one knows that everything that has once landed in IT is traceable*” (Interview C4, Pos. 25). Similarly, interviewees noted that employees may fear negative consequences, including reputational damage or career disadvantages, which may discourage reporting.

Finally, interviewees also reflected on the normative characterization of whistleblowers themselves, often portraying them positively as individuals motivated by ethical considerations rather than personal grievances. One respondent emphasized that whistleblowers should be seen as contributors to the organisation’s ethical standards: “*it is not the whistleblower’s fault that [misconduct] happened... he or she has contributed to upholding the company’s ethics and our principles by reporting the misconduct*” (Interview C7, Pos. 62). This perspective reflects the positioning of whistleblowing as a constructive organizational activity that supports ethical governance rather than a disruptive act.

Taken together, the findings demonstrate that whistleblowing systems are deeply embedded in broader organisational trust relations, ethical norms, and cultural narratives about transparency and responsibility. Interviewees consistently described whistleblowing as both shaped by and shaping organisational culture, with trust and consistent procedural fairness playing key roles in determining whether employees perceive reporting mechanisms as legitimate and worthwhile. When successfully embedded in a culture that values openness and integrity, whistleblowing systems can strengthen organisational trust and contribute to a more transparent and accountable organisational environment.

In line with prior research, organisational culture was viewed by interviewees as a key determinant of system effectiveness. Trust, openness, transparency, and perceived fairness were described as essential conditions for encouraging reporting behaviour. However, the findings go beyond viewing whistleblowing systems merely as products of organisational culture. Instead, they suggest a reciprocal relationship: while whistleblowing systems are embedded in and shaped by existing cultural conditions, they also actively contribute to shaping organisational culture by reinforcing

openness, strengthening trust, and promoting transparency. In this sense, whistleblowing systems function as both cultural artefacts and instruments of cultural change in organisations.

References: Interview C9, Pos. 37, 43; Interview C8, Pos. 14, 36, 76, 88, 96; Interview C7, Pos. 28, 62, 116; Interview C5, Pos. 33, 45; Interview C4, Pos. 25; Interview C1, Pos. 3, 15; Interview C3, Pos. 52, 124; Interview C2, Pos. 21, 35, 43, 55, 63.

5.2.3. Shifting perspectives and motivations

The interviews indicate that organizations perceive whistleblowing systems primarily as instruments for early detection and prevention of misconduct, as well as mechanisms for strengthening transparency and internal learning. Several interviewees emphasized that reports enable organizations to identify irregularities and address them before they escalate, thereby ensuring that *“misconduct ... is identified and processed accordingly, so that such incidents no longer occur in the future”* (Interview C9, Pos. 57). In this sense, whistleblowing is seen as a tool for risk mitigation, allowing organisations to intervene before scandals or financial losses arise; as one interviewee noted, the system helps *“to uncover misconduct at an early stage in order to prevent greater damage to the company”* (Interview C8, Pos. 14). Closely related is the objective of protecting the organisation’s reputation and financial stability, since early internal reporting can prevent problems from becoming public and causing external scrutiny (Interview C6, Pos. 61; Interview C8, Pos. 96).

A further motivation lies in the clear preference for internal rather than external reporting. Interviewees stressed that organizations seek to create accessible internal channels so that employees raise concerns internally rather than approaching regulators, authorities, or the media; as one respondent put it, the goal is that reports reach the organization itself—*“the main thing is that we do not read about it in the newspaper”* (Interview C6, Pos. 21). Internal reporting mechanisms are therefore understood as a means of maintaining control over investigations and enabling organisations to clarify and remedy issues themselves (Interview C4, Pos. 95). At the same time, whistleblowing is perceived as contributing to organizational learning and process improvement. Reports may reveal regulatory gaps or procedural weaknesses, prompting the revision of guidelines, additional training, or adjustments to internal processes (Interview C9, Pos. 61; Interview C4, Pos. 97). Interviewees also attributed a broader preventive and deterrent function to whistleblowing systems, describing them as a *“hygiene factor”* that both uncovers misconduct and discourages unethical behaviour (Interview C1, Pos. 24). Finally, several respondents associated whistleblowing with organisational development, arguing that it can foster transparency, strengthen governance structures, and ultimately improve the working environment—for example by contributing to organizational improvements and enhancing employee retention.

The interviews reveal dynamic changes in organizational perceptions of whistleblowing over time, both among leadership and employees, particularly following the introduction of digital whistleblowing platforms. Across organizations, respondents reported that the implementation of digital reporting platforms and regulatory developments—such as the EU-Whistleblower Directive—have increased the visibility of whistleblowing. In some cases, organisations observed a measurable rise in reporting activity after the introduction of formal systems, which interviewees attributed to a broader scope of reporting channels and increased awareness: *“the perception we have... is that the reports have increased,”* partly because the reporting framework has expanded (Interview C9, Pos. 9). Similarly, one organization reported that the transition to a new reporting platform resulted in *“a clear increase in whistleblowing reports”* (Interview C3, Pos. 41). These developments were interpreted not as a rise in misconduct but rather as evidence that employees increasingly view reporting through whistleblowing channels as a legitimate means of communicating concerns.

At the same time, the interviews indicate that initial perceptions of whistleblowing systems were often characterized by hesitation and scepticism, particularly at the time of their introduction. Employees initially questioned whether reporting mechanisms were truly anonymous and whether submitted reports would be handled seriously. As one interviewee recalled, at the beginning there was uncertainty about *“is this really anonymous?... where does the report go?... will anyone respond to me at all?”* (Interview C8, Pos. 14). Similar concerns were also expressed among managers and compliance professionals themselves, who initially feared that the system might lead to denunciation or malicious reporting. One respondent noted that organizations initially worried that the platform might be used *“to denounce someone or to deliberately launch false reports,”* although such fears ultimately *“did not come true”* (Interview C6, Pos. 21). In several cases, interviewees emphasized that anticipated misuse of the system proved largely unfounded after implementation (Interview C4, Pos. 25; Interview C1, Pos. 3).

Over time, however, these initial concerns were reported to have shifted toward more positive evaluations of whistleblowing systems. Interviewees described how continued operation of the system, visible responses to reports, and organizational communication gradually improved employees’ perceptions of reporting mechanisms. Several respondents stated that their organizations had *“overall good experiences”* with the system and that the benefits of whistleblowing platforms clearly outweigh earlier concerns (Interview C8, Pos. 96; Interview C6, Pos. 19). This shift is reflected in the broader normalization of whistleblowing within corporate governance, with interviewees noting that reporting channels have become a *“state of the art”* feature expected in large organizations (Interview C4, Pos. 26–27). At the leadership level, whistleblowing is increasingly framed not only

as a compliance requirement but also as an essential governance tool. One respondent described whistleblowing systems as “*an absolutely one-hundred-percent necessary tool for the functioning of large companies*” and even as “*an attribute of the modern company*” (Interview C5, Pos. 23, 65).

Finally, the interviews suggest that perceptions of whistleblowing are evolving alongside broader institutional developments in compliance and corporate governance. Several interviewees observed that both compliance and whistleblowing have gained prominence within organizations over the past decade, reflecting broader regulatory and societal shifts (Interview C5, Pos. 21). As one respondent noted, topics such as compliance and whistleblowing were not widely understood years ago, whereas today they are widely recognized as integral components of modern corporate governance (Interview C2, Pos. 65). In this sense, whistleblowing systems are increasingly perceived not as exceptional mechanisms but as standard tools that support organizational improvement and accountability.

The findings broadly support existing literature that positions internal whistleblowing as a key governance mechanism for early detection of misconduct and risk mitigation (Stubben and Welch, 2020; Dworkin and Baucus, 1998). However, they also deepen this perspective by showing that organisational motivations extend beyond instrumental concerns. While practitioners emphasise functions such as preventing financial damage, maintaining reputational control, and enabling internal resolution of issues, whistleblowing is simultaneously framed as a mechanism for organisational learning, transparency, and continuous improvement. This suggests that internal reporting is not only valued for its strategic benefits but is increasingly embedded within broader organisational narratives of responsible governance.

From an institutional perspective, these patterns reflect a combination of normative and cultural-cognitive influences. Normatively, internal reporting is promoted as the appropriate and preferred course of action, aligned with expectations of accountability and integrity. At the same time, the findings illustrate a cultural-cognitive shift in how whistleblowing is understood: rather than being associated with denunciation or risk, it is increasingly interpreted as a legitimate and necessary organisational practice. The positive characterisation of whistleblowing as a “hygiene factor” and a driver of organisational improvement indicates that shared meanings around reporting are evolving, reinforcing its acceptance as part of everyday governance.

The interpretive approach facilitates the illustration of how whistleblowing systems are redefined within organisations. Initial scepticism – particularly regarding anonymity, misuse, and potential negative consequences – gradually gives way to acceptance as organisations gain experience with reporting systems and demonstrate consistent handling of cases. This dynamic points to a process of

institutionalisation, in which repeated use, visible outcomes, and organisational communication contribute to the normalisation of whistleblowing. Increasing reporting volumes are thus interpreted not as evidence of rising misconduct, but as an indicator of growing acceptance and trust in the system.

References: Interview C9, Pos. 9, 43, 57, 59, 61; Interview C8, Pos. 14, 84, 96; Interview C7, Pos. 104; Interview C6, Pos. 19, 21, 23, 27, 61, 71, 81; Interview C5, Pos. 21, 23, 65; Interview C4, Pos. 25, 26–27, 85, 95, 97, 101; Interview C3, Pos. 41, 51–52, 128, 132; Interview C2, Pos. 21, 49, 63, 65, 69; Interview C1, Pos. 1, 3, 13, 21, 24.

5.3. Dimension 3: Structural design of whistleblowing systems

Prior research highlights that whistleblowing systems are implemented as part of broader governance and compliance frameworks and consist of formal structures designed to facilitate the internal reporting of misconduct (Niazi et al., 2020). These systems typically include multiple reporting channels, confidentiality safeguards, and defined investigation procedures, reflecting the need to balance accessibility, trust, and organisational control (Kaptein, 2011; Miceli, Near and Dworkin, 2009). The literature further suggests that effective system design requires not only formal reporting mechanisms but also supporting organisational arrangements – such as independent case handling and clear procedures – that enable employees to report concerns safely and effectively (Al-Thani, Salem and Wright, 2026).

From an institutional perspective, these design features can be understood as the concrete manifestation of regulative and normative pressures. While legal frameworks encourage the adoption of formal reporting structures, they often leave room for interpretation, leading to variation in how systems are operationalised (Scott, 2014). At the same time, shared professional understandings of “good practice” are expected to drive convergence in key system elements, such as confidentiality protections, procedural fairness, and structured reporting processes, reflecting normative isomorphism.

Building on the premise that institutions are enacted through everyday practices (Hallett and Ventresca, 2006), this dimension examines how organisational actors translate institutional pressures into concrete design choices. Adopting an interpretive approach, the analysis focuses on the system components that practitioners themselves regard as most important, thereby providing insight into how legal requirements, professional norms, and organisational priorities are operationalised in practice. In this way, the findings are expected to reveal how whistleblowing systems are not only formally structured but also actively constructed and adapted by organisational actors.

5.3.1. System components

The interviews highlight several core components that practitioners regard as essential for the effective design of whistleblowing systems. In particular, respondents emphasised the importance of digital reporting platforms, including anonymous two-way communication, and additional platform functionalities that facilitate secure and accessible reporting. Furthermore, interviewees also identified whistleblowing case management systems, alternative reporting channels, and clearly defined procedural guidelines as key elements supporting the handling of reports. Finally, the integration of whistleblowing into organisational codes of conduct was described as an important component embedding reporting practices within the broader governance framework.

The findings show that digital reporting platforms constitute the core technical component of whistleblowing system architecture across all interviewed organisations. Every organization in the sample has implemented an online platform solution for the intake and management of whistleblowing reports provided by external vendors and accessible to both internal and external whistleblowers. Among the systems used in the sample are established market solutions such as EQS, BKMS, .LOUPE, AdvoWhistle, and SpeakUP. Interviewees consistently identified the digital platform as the most important operational element of the whistleblowing system, primarily because it enables structured report submission, secure communication, and documentation. The platforms typically include features such as anonymous reporting options and secure mailboxes for follow-up communication with whistleblowers, allowing investigators to request additional information while maintaining anonymity. In addition, interviewees highlighted the importance of technical reliability, strong data protection (including GDPR compliance), and low-threshold accessibility, ensuring that employees with different levels of digital literacy—including production workers—can easily access the system. As one interviewee explained regarding the most effective component of the whistleblowing system: *“I would say that it is actually our secure mailbox. Simply because it allows us to stay in contact with our whistleblower. We can ask follow-up questions there. The whistleblower can then get back to us when new findings emerge. And I would describe that as the most efficient element”* (Interview C7, Pos. 39–40). Overall, the digital reporting tool functions as the central infrastructure enabling anonymous reporting, secure communication, and *“low-threshold”* submission of reports, making it a foundational element of whistleblowing system design (Interview C1, Pos. 10–11; Interview C7, Pos. 39–41; Interview C6, Pos. 21, 35; Interview C2, Pos. 27; Interview C8, Pos. 36).

Furthermore, the interviews identify anonymous two-way communication between whistleblowers and case handlers as a key functional element of the digital whistleblowing platform. All

organizations have implemented this functionality through a secure mailbox within the reporting platform, enabling investigators to ask follow-up questions and request additional information while preserving the whistleblower's anonymity. Interviewees emphasized that this feature is particularly important for clarifying incomplete reports and gathering sufficient evidence, as initial submissions often lack the information necessary for further investigation. As one interviewee explained: *"Sometimes the evidence is not sufficient either, and therefore it is simply important that we have this communication system in our whistleblowing system. That is, our secure mailbox, in order to stay in contact with the whistleblower and possibly clarify questions"* (Interview C7, Pos. 26). At the same time, some interviewees noted that not all whistleblowers actively use the anonymous mailbox, which can limit the ability to clarify details. In several organizations, the implementation of this functionality was also linked to legal requirements, indicating that regulatory pressure has influenced the technical design of whistleblowing platforms. Anonymous two-way communication is commonly argued to be a critical mechanism for maintaining dialogue, improving evidentiary quality, and supporting effective case processing while safeguarding anonymity (Interview C9, Pos. 53; Interview C1, Pos. 4; Interview C2, Pos. 27; Interview C7, Pos. 26; Interview C3, Pos. 99).

The interviews highlight several additional functional characteristics of digital whistleblowing platforms that strengthen their role within whistleblowing system architecture. A central perceived feature is the guarantee of anonymity, with interviewees emphasizing that reports submitted through the platform cannot be technically traced back to the whistleblower. At the same time, the systems provide audit-proof documentation, ensuring that all submissions and actions are systematically recorded and stored. Another frequently mentioned advantage is the multilingual functionality of the platforms, which allows reports to be submitted and processed in multiple languages without requiring external translation tools. Integrated translation features enable both investigators and whistleblowers to communicate across language barriers directly within the system, thereby improving accessibility for international workforces. Interviewees also emphasized the low-threshold accessibility of the platform and additional functionalities such as case tracking and integrated communication tools, which allow whistleblowers to follow the status of their reports and maintain contact with investigators while remaining anonymous. As one interviewee described the advantages of the system: *"Apart from the fact that one can choose whether to use it anonymously or not anonymously, everything is recorded in an audit-proof manner and stored in the system. We can work there with various languages... employees do not have to translate their considerations into the English or German language but can use the system in their mother tongue"* (Interview C6, Pos. 25). Overall, these features—anonymity protection, multilingual accessibility, integrated translation, audit-proof documentation, tracking, and communication functions—demonstrate how digital

platforms provide a technically robust and accessible infrastructure for reporting and managing whistleblowing cases (Interview C9, Pos. 23; Interview C6, Pos. 25; Interview C7, Pos. 42; Interview C4, Pos. 75; Interview C2, Pos. 13).

Some interviews indicate that whistleblowing case management systems represent a key organisational component of the overall system architecture, enabling the structured processing, documentation, and coordination of whistleblowing cases. In many organisations, the digital reporting platform is complemented by a case management environment that allows reports to be categorized, assigned, documented, and tracked throughout the investigation process (Interview 1, Pos. 11-12; Interview C4, Pos 35; Interview 7). Reports submitted through other channels—such as telephone, in-person communication, or email—are often manually entered into the platform, ensuring that all cases are centrally recorded and managed within a single system (Interview 7, Pos. 32). This centralization supports complete case documentation, evaluation, and compliance with retention and deletion requirements, while also enabling secure internal collaboration. The systems allow authorized users to grant case-specific access to additional colleagues or experts, facilitating cross-departmental investigation while maintaining confidentiality through controlled system access rather than email distribution. At the same time, interview data reveal variation in system maturity: while some organizations operate fully digitalized case tracking systems with comprehensive documentation and evidence storage, others use the platform primarily as a documentation archive rather than a fully integrated case management tool, relying on internal procedures and manual coordination for case handling. As one interviewee explained regarding the advantage of whistleblowing case management system: *“That had the advantage that we did not have to send the emails and tips around by mail, but simply access, simply via this secure, via a secure channel into the system was given”* (Interview C6, Pos. 33). Overall, the case management system functions as a centralized infrastructure for documentation, coordination, and secure collaboration in the investigation of whistleblowing reports, although the degree of system integration varies between organizations (Interview C7, Pos. 32; Interview C6, Pos. 33; Interview C5, Pos. 57; Interview C4, Pos. 35; Interview C3, Pos. 68–71; Interview C1, Pos. 11–12).

The interviews indicate that the reporting system architecture is designed to provide multiple and accessible reporting channels to facilitate the submission of tips and allegations. Central to this structure is a digital whistleblower platform, which is complemented by several alternative channels such as email, telephone, postal mail, and in-person reporting. In addition, reports can often be submitted directly to internal departments including compliance, legal, audit, HR, or immediate supervisors. Some organisations also provide dedicated contact persons such as ombudspersons,

regional hotlines, or regional compliance officers. Notably, only one company reported offering the possibility to submit reports to an external legal office, which functions as an additional confidential contact point (Interview C5). As one interviewee pointed out: *“It is then also a minimum condition to offer contact points for employees, so that they can speak with us themselves and dare to submit tips”* (Interview C6, Pos 61). The availability of diverse reporting pathways is considered a key structural requirement, as it increases accessibility and allows individuals to choose the reporting method with which they feel most comfortable, thereby encouraging the submission of concerns (Interview C5, Pos 25; Interview C9, Pos 17; Interview C6, Pos 61).

The interviews indicate that guidelines and formal working instructions constitute a central structural component of whistleblowing system architecture. Across organizations, internal policies, whistleblower guidelines, and procedural documents define how reports are received, processed, and investigated. These documents establish standardized procedures, responsibilities, and decision-making pathways, ensuring that reports are handled consistently and in accordance with predefined rules. Several interviewees also pointed to detailed working instructions as the most fundamental document for processing reports: *“We began to build the whistleblower system as it normally functions. You first have to prepare a policy”* (Interview C5, Pos 21). The working instructions specify the operational steps of the procedure and clarify responsibilities, including the roles of different departments such as compliance, internal audit, HR, or corporate security. In most cases, the framework is embedded within broader governance documents such as the Code of Conduct, which introduces employees to the whistleblowing system and outlines reporting obligations from the beginning of their employment. Furthermore, formal process descriptions and work instructions help ensure audit-proof documentation and consistent application of rights and duties for all actors involved in handling reports. As one interviewee explained, organizations define clear internal procedures to ensure that all indications follow a structured process regardless of where they are initially received: *“Internally, we have of course also defined a clear procedure as to how we deal with tips... we have a clear path as to how the processing then takes place”* (Interview C9, Pos 15–17). The findings demonstrate that codified guidelines and procedural instructions function as an essential governance mechanism, structuring the operational handling of whistleblowing cases and ensuring transparency, accountability, and procedural consistency within the system.

Taken together, the findings highlight the system components that practitioners regard as most important for the effective functioning of whistleblowing systems. Across organisations, digital reporting platforms emerged as the central component, particularly due to functionalities such as anonymous two-way communication, audit-proof documentation, protection against traceability,

multilingual accessibility, and integrated case tracking. Closely linked to this is the importance of case management infrastructure, which supports the secure documentation, coordination, and processing of reports, although the degree of technological integration varies between organisations. In addition, practitioners emphasised the value of providing multiple reporting channels, establishing formalised procedures for case handling, and embedding whistleblowing within core governance documents such as codes of conduct. These findings demonstrate that whistleblowing systems are operationalised through a combination of technological tools, procedural structures, and normative integration aimed at facilitating reporting, ensuring effective case management, and reinforcing the legitimacy of whistleblowing within the organisation (Interview C9, Pos 15–17; Interview C6, Pos 35; Interview C5, Pos 21; Interview C5, Pos 25; Interview C5, Pos 31; Interview C4, Pos 37; Interview C3, Pos 54; Interview C3, Pos 64; Interview C2, Pos 29).

5.3.2. Reporting structure and access

This theme examines how organisations structure their whistleblowing systems in practice, focusing on preferred reporting channels, system accessibility, and the organisation of case handling. The interviews provide insights into how different design choices reflect organisational priorities such as accessibility, confidentiality, and effective case management, as well as the need to balance central oversight with decentralised expertise.

The interviews indicate that while organisations offer multiple reporting channels, digital whistleblowing platforms have become the most widely used due to their accessibility, user-friendliness, and option for anonymous reporting. Their introduction has increased reporting activity compared to traditional channels such as hotlines or email, although preferences still vary across regions, with some employees favouring personal contact. As one interviewee noted, the platform is most popular *“simply because it is very user-friendly... you can submit the report, and of course many still use the anonymous reporting function”* (Interview C7, Pos. 33–34). Overall, organisations emphasise that the specific channel is less important than ensuring that concerns are reported internally, while maintaining multiple options to accommodate different preferences and contexts (Interview C7, Pos. 33–34; Interview C6, Pos. 19, 21, 25; Interview C4, Pos. 25, 95; Interview C3, Pos. 41; Interview C2, Pos. 13, 21, 47).

The interviews indicate that whistleblowing systems are accessible to external stakeholders in addition to employees, reflecting both regulatory requirements and organizational interests in receiving reports directly. Several organizations reported that their reporting platforms are open to suppliers, contractors, and other stakeholders, whereas earlier systems were designed solely for internal use. As one interviewee explained: *“The system is open for internal and external use, because*

we want to make sure, also with external tips, that they land with us and that they do not go to other bodies that then find out first” (Interview C6, Pos. 27). Overall, expanding access to external stakeholders supports both legal compliance and early internal handling of concerns (Interview C6, Pos. 27; Interview C4, Pos. 65–67; Interview C3, Pos. 64).

The findings show that one organisation in the sample conceptually separates the whistleblowing system from the compliance management system, positioning it as a company-wide reporting infrastructure rather than a compliance-specific tool. In this model, the whistleblowing system serves as a central intake and coordination mechanism for reports across multiple functional areas, enabling different departments to receive and process cases according to their respective responsibilities. While the compliance department was responsible for selecting and implementing the system, it does not claim ownership over it, and compliance cases represent only one category of potential reports. Other topics – such as HR or data protection – are directly forwarded to and handled by the relevant specialized departments. This approach reflects an organizational design in which the whistleblowing system functions as a cross-departmental reporting platform supporting the entire organization, rather than being embedded exclusively within the compliance management framework (Interview C6, Pos. 85).

The interviews reveal two main organisational approaches to whistleblowing case processing: centralized and decentralized models, with most organizations in the sample favouring centralized intake combined with selective delegation for investigation. In centralized systems, all reports submitted through the platform are first received by a central compliance or responsible unit, which conducts an initial plausibility check, maintains oversight, and decides which department or local unit should be involved in the investigation (Interview C1, Pos. 9; Interview C2, Pos. 19; Interview C5, Pos. 23). This structure is particularly common in organizations seeking to maintain a global overview, ensure consistent handling, and coordinate investigations across different countries and organizational units. At the same time, some organizations adopt more decentralized processing models, in which whistleblower through topic selection directs the report to the responsible functional department—such as HR, legal compliance, or procurement—based on the subject matter of the allegation (Interview C7, Pos. 75; Interview C6, Pos. 32). The rationale for decentralization is argued to relate to confidentiality considerations, as well as to limited compliance resources and the desire to assign responsibility directly to the departments best equipped to address specific issues. As one interviewee explained: *“We have only a small compliance team, but a large HR department... so we said these tips can best be processed directly there on site and not always run through us four or five colleagues, who then anyway have to pass everything on again”* (Interview C6, Pos. 74–75). Overall,

the findings indicate that organizations frequently combine centralized report intake and oversight with decentralized investigation responsibilities, balancing the need for organizational control with subject-matter expertise in specialized departments (Interview C8, Pos. 4, 32–34; Interview C6, Pos. 74–75, 85; Interview C5, Pos. 23; Interview C2, Pos. 19, 21, 23, 45; Interview C1, Pos. 1, 9).

The findings on reporting structures illustrate how organisations translate institutional pressures into concrete design choices that balance accessibility, control, and organisational integration. Consistent with expectations, organisations implement multiple reporting channels, with digital platforms emerging as the dominant option due to their accessibility and support for anonymous reporting. At the same time, variation in channel preferences and the continued availability of alternative reporting options indicate that system design is adapted to organisational and cultural contexts rather than standardised uniformly. From an institutional perspective, this reflects convergence around widely accepted “good practice” features – such as multi-channel access and external availability – driven by normative and regulative pressures, while allowing flexibility in implementation.

Beyond reporting channels, the findings show that organisations adopt different structural configurations for handling reports, including variations in system ownership and the organisation of case processing. The prevalence of centralised intake combined with decentralised investigation highlights a common approach to balancing oversight with functional expertise. At the same time, alternative models—such as decoupling whistleblowing systems from compliance functions—demonstrate that organisations actively interpret and adapt institutional expectations to fit internal structures and resource constraints. These design choices illustrate how whistleblowing systems are operationalised as organisational infrastructures that reflect both shared institutional standards and context-specific adaptations.

5.3.3. Protection architecture

This theme examines how organisations operationalise the protection architecture of whistleblowing systems, focusing on the measures they implement to safeguard whistleblowers and ensure the integrity of the reporting process. The interviews provide insights into how organisations design confidentiality safeguards, restrict access to sensitive information, and prevent retaliation, thereby translating regulatory requirements regarding whistleblower protection into concrete system features. The interviews are expected to provide insights into the measures organisations implement in practice to mitigate one of the key barriers to effective whistleblowing identified in prior research, namely employees’ fear of retaliation (Dyck, Morse and Zingales, 2010; Bibi *et al.*, 2025; Al-Thani, Salem and Wright, 2026).

Firstly, the interviews show that organisations implement multiple procedural and technical safeguards to ensure confidentiality and prevent retaliation. These measures include strict anonymisation of reports (Interview C9, Pos. 23), restricted access to reporting systems (Interview C9, Pos. 23, Interview C6, Pos. 29; Interview C3, Pos. 78), and the deliberate omission of identifying information during case processing, often replacing names with coded identifiers (Interview C5, Pos. 35). In several organizations, even case handlers or senior management do not receive identifying information about the whistleblower (Interview C7, Pos. 36; Interview C5, Pos. 35). Additional safeguards include excluding implicated individuals from the investigation process (Interview C9, Pos. 13), requiring confidentiality agreements from those involved in case handling (Interview C4, Pos. 41), and imposing disciplinary measures if confidentiality is breached or pressure is exerted on whistleblowers (Interview C6, Pos. 41). In extreme situations, organizations may also implement enhanced protective measures, such as temporarily removing individuals from their work environment to ensure their safety (Interview 7, Pos. 60). At the same time, companies formally communicate non-retaliation commitments through policies and codes of conduct (Interview C2, Pos. 35; Interview C1, Pos. 16), sometimes extending protections beyond legal minimum requirements. As one interviewee emphasized: *“The protection of whistleblowers is the most essential topic actually. Because if we did not ensure that, then we would no longer receive any tips”* (Interview C9, Pos. 59).

Secondly, the interviews indicate that restricted access to whistleblowing cases is a key element of the protection architecture, designed to safeguard confidentiality and protect all individuals involved in a report. Organisations implement strict need-to-know principles, ensuring that only a small and carefully selected group of individuals can access case information and participate in the investigation (Interview C9, Pos. 23; Interview C1, Pos. 12). This involves limiting access to a small whistleblower committee or a designated group of case handlers, with additional controls over how information is stored and shared (Interview C3, Pos. 78). Interviewees emphasized that sensitive information must remain within a secure environment and the smallest possible circle of participants, preventing unnecessary dissemination of allegations and protecting both whistleblowers and accused persons (Interview C8, Pos. 46). Some organizations further strengthen this approach through technical restrictions, controlled system permissions, and centralized oversight of information flows, ensuring that only those who can meaningfully contribute to the investigation receive access to relevant data. As one interviewee explained: *“I have to ensure the protection of all persons concerned. I have to ensure the protection of data. I have to ensure the need-to-know principle, that only those know about the circumstances who can really actually contribute to the investigation of the case”* (Interview C5, Pos. 33).

Thirdly, in line with regulatory framework, the interviews show that preventing retaliation against whistleblowers is a central element of the protection architecture, supported by both formal policies and practical support mechanisms. As one interviewee emphasized regarding the importance of prevention of retaliation: *“That is the supreme command in the processing, to avoid that and to permanently protect whistleblowers”* (Interview C9, Pos. 27). Organisations typically establish explicit non-retaliation commitments in codes of conduct and whistleblowing policies, communicating to managers and employees that any disadvantage imposed on whistleblowers constitutes a serious violation (Interview C4, Pos. 43; Interview C3, Pos. 82). Several interviewees described institutional safeguards such as compliance offices, HR contact points, or ombudspersons, who remain available to whistleblowers after a case has been resolved to address potential reprisals (Interview 8, Pos. 48; Interview C7, Pos. 66; Interview C1, Pos. 16). In some organisations, retaliation is treated as a severe breach that can lead to immediate investigation and termination of responsible managers (Interview C5, Pos. 37), while preventive measures – such as emphasizing whistleblower protection during investigations or limiting information disclosure where identification might occur – are used to reduce the risk of retaliation from the outset (Interview C3, Pos. 83; Interview C1, Pos. 16).

Taken together, the findings demonstrate how organisations translate regulatory requirements and normative expectations regarding whistleblower protection into concrete operational practices. Rather than relying on a single safeguard, they implement a comprehensive protection architecture that combines anonymisation procedures, restricted case access based on need-to-know principles and controlled system permissions, confidentiality obligations, formal non-retaliation policies, and dedicated organisational support structures. These measures are further reinforced through disciplinary enforcement mechanisms and preventive information management aimed at minimising the risk of retaliation. Overall, the findings suggest that organisations seek to foster trust in their whistleblowing systems by embedding whistleblower protection into both the technical design and the procedural governance of the reporting process.

5.3.4. Fair and impartial case handling

The interviews indicate that fairness and impartiality in whistleblowing investigations are safeguarded through a combination of procedural rules, organizational independence, and structured decision-making processes. A recurring element across organizations is the multiple-eyes principle, often implemented as a four-eyes or even six-eyes review mechanism, ensuring that reports are not assessed or processed by a single individual. As one interviewee noted regarding measures ensuring fairness and impartiality: *“We always make sure of that, apart from the fact that we ourselves have*

committed to doing it that way. It would not even occur to me how else one could do it. It is up to the compliance department to ensure that it is handled fairly. Impartiality and fairness are ensured by the integrity of compliance and by the fact that no case is handled by a single person.” (Interview C1, Pos 18). This collaborative evaluation is complemented by clear procedural guidelines, documented investigation steps, and defined roles for case handlers, which promote transparency and accountability in case processing. Organizational arrangements further support impartiality, for example through the independence of compliance function, trained reporting officers without conflicts of interest, and the separation of functions between those who assess reports and those who decide on disciplinary measures. In addition, some organizations ensure neutrality by preventing departments from investigating allegations concerning their own activities (Interview 6, Pos. 47). Furthermore, the interviews indicate that protecting the alleged wrongdoer is considered an important component of fairness and impartiality in whistleblowing investigations (Interview C4, Pos. 85; Interview C6, Pos. 45; Interview C8, Pos. 64). These safeguards are intended to prevent stigma and ensure that individuals are not unjustly disadvantaged while allegations are still being examined. As one interviewee explained, *“the accused must also actually be protected until it is proven that he is guilty”* (Interview C4, Pos. 85). The findings demonstrate that procedural formalization, multi-person review, independent structures, and balanced evidence assessment are key mechanisms used to ensure fair and impartial whistleblowing case handling (Interview C9, Pos. 11; Interview C8, Pos. 26, 36, 62, 64; Interview C7, Pos. 74, 78; Interview C6, Pos. 45, 47, 53; Interview C5, Pos. 41; Interview C4, Pos. 31, 57–59, 85; Interview C3, Pos. 90–91; Interview C2, Pos. 23, 41; Interview C1, Pos. 18).

The findings indicate that organisations operationalise normative expectations of fairness and impartiality through concrete procedural and structural arrangements. Consistent with prior literature, widely recognised “good practice” elements – such as multi-person review mechanisms, formalised procedures, and organisational independence – are systematically embedded in the design of whistleblowing systems. These features reflect normative isomorphism, as organisations converge around shared standards of appropriate case handling, particularly in areas where legal requirements remain underspecified.

At the same time, the findings illustrate how these norms are translated into practice through specific organisational configurations, such as the separation of investigative and decision-making functions. The emphasis on protecting not only whistleblowers but also accused individuals further highlights that fairness is understood as a balanced and procedural principle, rather than solely as a protective measure for reporters. This suggests that organisations interpret institutional expectations in a way that aligns whistleblowing systems with broader principles of due process and organisational justice.

Overall, the results demonstrate that fairness and impartiality are not abstract principles but are actively constructed through formalised processes and organisational structures. This underscores how institutional pressures are translated into concrete system features, while still allowing for variation in how organisations implement and combine these mechanisms in practice.

5.4. Dimension 4: Operational implementation and management of whistleblowing

Prior research emphasises that the effectiveness of whistleblowing systems depends not only on their formal design but also on how they are implemented and managed in practice. In particular, studies highlight the importance of clear case-handling procedures, effective communication with whistleblowers, and organisational efforts to raise awareness of reporting mechanisms (Miceli, Near and Dworkin, 2009; Culiberg and Mihelič, 2017). At the same time, the literature identifies a range of potential operational challenges, including the handling of anonymous reports, potential misuse of reporting channels, and organisational constraints in processing cases (Near and Miceli, 2016; Singh and Ramdeo, 2020). Based on these insights, the analysis expects that organisations will develop structured processes for case intake and investigation, establish mechanisms for interaction with whistleblowers, and implement targeted awareness-raising measures, while simultaneously facing practical challenges in managing reporting systems.

From an institutional perspective, these operational practices can be understood as the enactment of regulative, normative, and cultural-cognitive elements in everyday organisational processes (Scott, 2014; Hallett and Ventresca, 2006). While formal rules and system design provide the framework, it is through ongoing interaction, communication, and case handling that whistleblowing systems are realised in practice. Accordingly, the analysis expects to provide insights into how organisational actors interpret and apply institutional expectations, shaping how reporting procedures are implemented, how whistleblowers are engaged, and how challenges are addressed.

5.4.1. Case intake and entities involved in processing

The interviews indicate that the investigation of whistleblowing reports typically follows a structured triage process combined with case-by-case assessment. After receiving a report, organizations generally conduct an initial screening to determine whether the report contains sufficient substance, whether it falls within the scope of the whistleblowing system, and which department should be involved in further investigation. As one interviewee explained, the first step is to assess whether the report provides enough information to act upon: *“we do look at it to see whether firstly the report has*

substance, whether we have the necessary information to be able to do anything with it” (Interview C3, Pos. 54). Reports are often formally registered and categorized, sometimes according to predefined severity levels (Interview 1, Pos. 11), after which investigators analyse the available information, request clarifications from the whistleblower if necessary, and decide whether the case should proceed. Where sufficient indications exist, organizations may conduct further investigative steps such as interviews, internal document reviews, email searches, or consultations with relevant functional experts. At the same time, reports lacking sufficient information or plausibility may be closed if additional evidence cannot be obtained. Interviewees repeatedly emphasized that each case requires an individual assessment, as the appropriate investigative approach depends on the nature of the allegation, the available evidence, the organizational units involved, and the potential impact of the case. It is evident that whistleblowing investigations rely on initial plausibility checks, structured case registration and categorization, ongoing communication with whistleblowers, and flexible investigative procedures tailored to the specific circumstances of each report (Interview C9, Pos. 13; Interview C8, Pos. 26; Interview C7, Pos. 36, 46, 48, 50; Interview C5, Pos. 25; Interview C4, Pos. 29, 87; Interview C3, Pos. 54, 85; Interview C2, Pos. 19; Interview C1, Pos. 11).

The interviews indicate that whistleblowing reports are typically processed by a small core group and supplemented by additional entities depending on the subject matter of the case, reflecting a flexible and multi-disciplinary investigation structure. In organisations with centralised reporting structure, reports are first received and assessed by compliance or a designated whistleblowing committee, which applies the multiple-eyes principle and decides which additional experts should be involved. The entities most frequently participating in the processing of reports include compliance, legal, internal audit, and HR, further complemented by specialized functions such as environmental, occupational safety, data protection, procurement, tax, or corporate security departments, depending on the nature of the allegation. In multinational companies, local management, country-level compliance officers, and relevant specialist departments may also be involved, while HR typically plays a central role in implementing disciplinary measures. For particularly complex or cross-functional cases, organizations often establish temporary investigation circles or task forces that coordinate the investigation across several departments. As one interviewee explained: *“We have the so-called investigation circle... consisting of me [Head of Compliance], Head of HR, Head of Legal Department, Head of Internal Audit... and there the most complicated cases are coordinated”* (Interview C5, Pos. 29). More generally, interviewees emphasized that the investigation structure is collaborative and involves multiple departments depending on the allegation; for example, *“that is compliance, legal, audit, HR... and depending on the topic we involve the respective responsible contact person”* (Interview C9, Pos. 13). Overall, the findings demonstrate that whistleblowing

investigations rely on cross-functional cooperation, with compliance typically coordinating the process while specialized departments and ad hoc investigation groups contribute expertise for complex cases (Interview C9, Pos. 11, 13, 49; Interview C8, Pos. 4, 26, 28; Interview C7, Pos. 18, 36–38; Interview C6, Pos. 29; Interview C5, Pos. 26–27, 29, 57; Interview C4, Pos. 31; Interview C3, Pos. 58–59; Interview C2, Pos. 23, 25, 35; Interview C1, Pos. 9–10).

5.4.2. Interaction with whistleblowers

The interviews indicate that interaction with whistleblowers is an integral part of the case-handling process, particularly for clarifying reports, obtaining additional information, and providing feedback. In line with legal requirements, organizations aim to acknowledge receipt of a report within seven days, although some interviewees reported attempting to respond even more quickly to reassure whistleblowers that their concerns are being addressed. As one interviewee explained: *“we ensure as quick a response as possible when someone submits a whistleblower report... by law, we have seven days to confirm receipt... but I do this ideally on the first day if possible”* (Interview C8, Pos. 26). At the same time, communication with whistleblowers is often limited by the willingness of reporters to remain engaged, as many do not respond to follow-up questions or do not check the secure mailbox after submitting a report (Interview C3, Pos. 45; Interview C7, Pos. 52; Interview C6, Pos. 23). This lack of interaction can complicate investigations when additional details are required to assess plausibility or pursue the case further. Interviewees also noted that feedback to whistleblowers typically remains general rather than detailed, both to protect confidentiality and to avoid disclosing sensitive investigation information (Interview C2, Pos. 27). Overall, the findings show that structured communication processes—confirmation of receipt, follow-up questions, and limited feedback—are standard features of interaction with whistleblowers, although their effectiveness depends heavily on the continued participation of the whistleblower (Interview C9, Pos. 17, 29, 53; Interview C8, Pos. 26, 62; Interview C7, Pos. 52; Interview C6, Pos. 23, 43; Interview C4, Pos. 29, 55; Interview C3, Pos. 45–46, 85, 113–114; Interview C2, Pos. 27; Interview C1, Pos. 4).

5.4.3. Measures for raising awareness

The interviews indicate that communication and awareness-raising play a central role in the successful implementation and continued use of whistleblowing systems, particularly following the introduction of digital reporting platforms. Several organizations described launching dedicated communication campaigns during the implementation of the digital whistleblowing tool, typically using intranet announcements, internal newsletters, employee magazines, and presentations in internal committees to inform employees about the system and its reporting possibilities. As one interviewee explained, *“when we introduced the tool, we had an accompanying communication*

campaign for it” (Interview C3, Pos. 73). These initial campaigns were designed not only to announce the availability of the platform but also to sensitize employees to the types of misconduct that can be reported and to clarify the different reporting channels available.

Beyond the initial introduction phase, organizations rely on a wide range of ongoing communication and internal marketing activities to maintain awareness and trust in the whistleblowing system. Interviewees reported that information about the system is communicated through multiple channels, including intranet pages containing policies, guidelines, contact persons, and direct links to the reporting platform; internal newsletters and compliance SharePoint pages; corporate magazines; screensavers; posters and flyers; QR codes linking directly to the reporting tool; and short information slides displayed on monitors in company facilities. These communication efforts are often supplemented by formal training and awareness initiatives, including compliance trainings, onboarding sessions for new employees, information events, and presentations during management meetings or employee assemblies. Some organizations also publish aggregated data on the number of reports to demonstrate that the system produces tangible outcomes and that submitted reports lead to concrete improvements (Interview C1, Pos. 24).

A recurring theme in the interviews is the challenge of reaching all employee groups, particularly production workers or employees without regular computer access (Interview C2, Interview C3, Interview C6). To address this issue, organizations have developed targeted communication strategies such as information screens in production areas, blackboards in factory sites, printed materials, and physical information stands in high-traffic areas such as company canteens. In some cases, local compliance delegates personally engage with employees at these locations to explain the whistleblowing system and answer questions. As one interviewee described: *“for our production employees we also have screens, monitors in the corridors, because they do not have computers... this ensures that our colleagues from production are also informed”* (Interview C8, Pos. 38). Similarly, companies use local compliance managers, regional compliance officers, and internal compliance delegates to disseminate information at different organizational levels and ensure that awareness reaches subsidiaries and local sites.

At the same time, interviewees emphasized that communication efforts must be carefully balanced to avoid information fatigue. While regular reminders and awareness campaigns are considered necessary for maintaining visibility and building a whistleblowing culture, excessive communication may reduce employee engagement. As a result, some organizations deliberately aim for periodic but moderate communication, for example by publishing updates every few months or incorporating whistleblowing topics into broader compliance communication initiatives (Interview C5, Pos. 31).

Organizations treat whistleblowing communication as a continuous awareness-building and internal marketing process, combining digital communication channels, targeted outreach to non-desk employees, and periodic campaigns to ensure that employees understand the reporting system and trust its use (Interview C9, Pos. 19, 33; Interview C8, Pos. 36, 38, 44, 64; Interview C7, Pos. 106–108; Interview C6, Pos. 25, 27, 37, 39; Interview C5, Pos. 21, 31; Interview C4, Pos. 39; Interview C3, Pos. 64, 73, 103; Interview C2, Pos. 23, 27, 29, 55; Interview C1, Pos. 14, 24).

The interviews further indicate that training constitutes an important mechanism to ensure that employees understand whistleblowing procedures and are aware of available reporting channels. In many organizations, whistleblowing is integrated into broader compliance training programs, including e-learning modules and onboarding sessions that introduce employees to the code of conduct, reporting obligations, and the available reporting tools. For example, one interviewee emphasized that employees must be trained “*what the whistleblower system is, what a violation is, why something needs to be reported and how it needs to be reported*” (Interview C5, Pos. 21). Several companies reported that all new employees receive information about the whistleblowing system during induction programs, while others incorporate the topic into regular compliance trainings covering areas such as anti-corruption, competition law, or the Code of Conduct. In addition to general employee training, some organizations provide specialized training for managers and employees responsible for processing reports, including classroom trainings for senior management (Interview C5, Pos. 31) or technical training for case handlers (Interview C6, Pos. 39). The frequency and structure of trainings vary across organizations: some conduct mandatory e-learning and recurring compliance trainings, while others address whistleblowing more informally by including short explanatory sections or slides within broader voluntary compliance trainings. Overall, the findings show that organizations rely on a combination of onboarding sessions, regular compliance trainings, e-learning modules, and targeted training for managers and case handlers to ensure that employees understand whistleblowing procedures and are aware of their reporting options (Interview C9, Pos. 21; Interview C8, Pos. 36, 38, 42; Interview C7, Pos. 54, 106; Interview C6, Pos. 39; Interview C5, Pos. 21, 31; Interview C4, Pos. 39; Interview C3, Pos. 64, 73–76; Interview C2, Pos. 31, 33).

5.4.4. Operational challenges

The interviews indicate that misuse of whistleblowing systems is generally perceived as a potential risk but occurs relatively rarely in practice. A report is typically considered justified when it is submitted in good faith and concerns suspected misconduct, even if the allegation later proves to be unfounded. In contrast, misuse is understood as the deliberate submission of false allegations, malicious denunciations, or reports motivated by personal conflicts or harmful intent. As one

interviewee explained, misuse occurs when someone “*consciously asserts a false act, deliberately claims a false fact... or submits a report with harmful intent*” (Interview C8, Pos. 52). In practice, however, many organizations reported that clear cases of malicious false reporting are rare, and that most reports are assumed to be submitted in good faith unless clear indications of abuse exist. Instead, interviewees more frequently encounter reports that arise from interpersonal conflicts, workplace grievances, or personal frustrations, such as disputes over promotions, perceived unequal treatment, or private conflicts between employees. In some instances, the whistleblowing platform is also used simply as a channel to “*vent*” dissatisfaction rather than report genuine misconduct (Interview C3, Pos. 45). Another form of potential misuse identified by interviewees concerns strategic reporting intended to obtain legal protection, for example when employees submit reports shortly before anticipated disciplinary measures in order to benefit from whistleblower protection rules (Interview C5, Pos 61). Nevertheless, organizations emphasized that all reports must still be assessed objectively and on a case-by-case basis, distinguishing between genuine concerns, misunderstandings, and intentional misuse. Reports that clearly constitute denunciations or lack plausibility may therefore be dismissed at an early stage of the review process. The findings suggest that while the possibility of misuse is recognized and sometimes discussed as a challenge, interviewees generally perceive deliberate malicious reporting as uncommon compared to good-faith or ambiguous reports (Interview C9, Pos. 17, 29, 57; Interview C8, Pos. 52, 64, 96; Interview C7, Pos. 28, 68, 70, 72; Interview C6, Pos. 19, 43; Interview C5, Pos. 39, 61; Interview C4, Pos. 49; Interview C3, Pos. 45–46; Interview C2, Pos. 39, 61; Interview C1, Pos. 3, 17).

In addition, the interviews indicate that anonymity, while a central protection mechanism in whistleblowing systems, also creates several practical challenges for case handling and investigations. A key difficulty arises when anonymous reports contain insufficient detail and investigators have no possibility to contact the whistleblower for clarification, which can prevent further investigation. As one interviewee explained, when a report is “*really completely anonymous, little concrete... and one has no possibility to get in contact with the whistleblower,*” it becomes difficult to determine how the case should be pursued (Interview C9, Pos. 51). Similar problems occur with anonymous reports submitted by post, where the absence of communication channels means that investigations cannot proceed if the information provided is insufficient (Interview 5, Pos. 63). More broadly, interviewees highlighted a structural tension between preserving anonymity and obtaining enough information to clarify allegations, describing this as a “*balancing act*” between protecting the whistleblower and gathering sufficient evidence for investigation (Interview C3, Pos. 113). Additional challenges arise in small organizational units where anonymity may be difficult to maintain, as well as in situations where employees inadvertently reveal identifying information

through submitted documents or correspondence (Interview C2, Pos. 35). Finally, anonymity can also limit the ability to implement corrective measures, since concrete action sometimes requires the disclosure of additional details (Interview C1, Pos. 16). These findings suggest that while anonymity is essential for encouraging reporting, it simultaneously creates investigative, organizational, and trust-related challenges that organizations must carefully manage (Interview C9, Pos. 51; Interview C5, Pos. 63; Interview C4, Pos. 25, 75, 85; Interview C3, Pos. 113; Interview C2, Pos. 35; Interview C1, Pos. 15–16).

Besides challenges associated with anonymous reporting, the interviews furthermore reveal that managing whistleblowing systems involves a wide range of other organizational and procedural challenges. One of the most frequently mentioned difficulties concerns the assessment of allegations and the gathering of sufficient evidence. Interviewees described situations in which investigations are based primarily on conflicting testimonies, making it difficult to determine the truth. As one interviewee explained, *“sometimes it is statement against statement, where... one does not know which of the parties is telling the untruth”* (Interview C8, Pos. 60). In many cases, reports are either insufficiently substantiated or lack verifiable evidence, requiring investigators to seek additional information from whistleblowers or other sources. However, this process is complicated when whistleblowers fail to respond to follow-up questions or when allegations remain too general to pursue effectively. Consequently, investigators must frequently make case-by-case judgments regarding the plausibility and seriousness of reports, while balancing the risk of overlooking misconduct with the possibility that allegations may be unfounded.

Another major challenge relates to the complexity and resource intensity of investigations. Interviewees emphasized that processing reports can require extensive analysis of documents, emails, and testimonies, particularly when reports are vague or excessively detailed (Interview C7, Pos. 100). The workload can become substantial when multiple cases arise simultaneously or when cases involve several organizational units or hierarchical levels. In some organizations, limited team capacity further intensifies these challenges, as compliance departments must manage growing numbers of reports with relatively small teams. Moreover, the investigation process requires highly trained personnel with expertise in interviewing techniques, legal frameworks, and internal procedures, as well as the ability to handle sensitive interpersonal situations with both objectivity and empathy.

Interviewees also highlighted organizational and structural challenges associated with multinational operations and regulatory diversity. Companies operating across several jurisdictions must navigate differing national implementations of whistleblowing regulations, including varying reporting

deadlines and legal requirements. According to one interviewee, *“there are no universal requirements for the whistleblowing system... if one works with several countries... that is of course a very big challenge”* (Interview C5, Pos. 61). These variations complicate the design of standardized procedures and require organizations to adapt their whistleblowing processes to local legal frameworks.

Finally, a further set of challenges arises from communication and accessibility issues within large and diverse workforces. In particular, several interviewees noted the difficulty of reaching employees without regular computer access, such as workers in production environments. As one interviewee explained, communication is challenging because *“the majority of our workforce we do not reach with classic communication tools like email or intranet... we reach them only or predominantly in analogue form”* (Interview C3, Pos. 126). This complicates efforts to ensure that all employees are informed about whistleblowing channels and procedures. Overall, these findings offer a detailed account of the challenges practitioners encounter in operating whistleblowing systems (Interview C8, Pos. 60, 62, 90, 92, 96; Interview C7, Pos. 26, 52, 100, 102; Interview C6, Pos. 23, 45, 73, 81; Interview C5, Pos. 33, 49, 61; Interview C4, Pos. 85; Interview C3, Pos. 86, 113, 126; Interview C2, Pos. 27, 29, 35, 61; Interview C1, Pos. 22, 24).

From an institutional perspective, the findings illustrate how regulative, normative, and cultural-cognitive elements are translated into ongoing organisational processes. While formal rules and system features provide a framework, their practical effectiveness depends on interaction, communication, and professional judgement in handling individual cases. Awareness-raising measures further show how organisations actively seek to embed whistleblowing in organisational routines and shared understandings, reinforcing its legitimacy and visibility. However, the presence of operational challenges—such as handling anonymity, assessing evidence, managing resource constraints, and navigating organisational complexity—demonstrates that the implementation of whistleblowing systems remains inherently contingent and requires continuous adjustment.

5.5. Dimension 5: Monitoring, evaluation, and improvement of whistleblowing systems

Consistent with the findings of the present study, prior research suggests that the operation of whistleblowing systems is accompanied by a range of organisational challenges that may affect their effectiveness and long-term sustainability. These include resource constraints resulting from insufficient managerial support (Smaili, 2023), tensions related to maintaining anonymity while ensuring effective investigation (Berendt and Schiffner, 2023), and potential negative spillover effects

on organisational dynamics, such as reduced willingness to collaborate in teams where whistleblowing has occurred (Sommerfeldt, 2026). Additional challenges arise from the complex role of internal report recipients, who may simultaneously serve organisational and stakeholder interests, creating tensions in their position (Smaili, Vandekerckhove and Arroyo Pardo, 2023). At the same time, prior research indicates that the implementation of whistleblowing systems is associated with increase in internal reporting volume and reduced reliance on external channels (Hassink, de Vries and Bollen, 2007). Based on this literature, the analysis expects that organisations will actively monitor system usage, reflect on emerging challenges, and identify areas for improvement in response to both operational demands and organisational consequences of whistleblowing.

From an institutional perspective, these processes can be understood through the role of organisational actors in interpreting and enacting institutional arrangements (Scott, 2008; Abdelnour, Hasselbladh and Kallinikos, 2017). Accordingly, it is expected that practitioners will draw on their roles and expertise to evaluate the functioning of whistleblowing systems, interpret patterns such as reporting volumes and case characteristics, and identify adjustments conducive to improving system effectiveness.

Adopting an interpretive approach, this dimension examines how practitioners evaluate and reflect on the performance of whistleblowing systems in practice. The analysis is expected to uncover how organisations interpret reporting patterns and how they identify areas for improvement. In doing so, it provides insight into how whistleblowing systems are continuously shaped through processes of monitoring, feedback, and organisational learning by practitioners.

5.5.1. Monitoring and organizational oversight of the whistleblowing system

The interviews indicate that organizations monitor the effectiveness and acceptance of their whistleblowing systems primarily through tracking report volumes, internal reviews, employee feedback, and regular reporting to leadership. Many interviewees observed that the number of reports has increased over time, which they interpret as a sign of growing awareness and acceptance of the reporting platform, sometimes also linked to the expansion of reporting scopes following regulatory developments such as the EU Whistleblowing Directive. While some interviewees described a twentyfold increase in the number of reports (Interview 5, Pos. 21), others pointed out that “*since we implemented [the digital platform] the number of tips has in truth increased exorbitantly*” (Interview C3, Pos 41). While the overall number of reports remains manageable in most organizations, the system’s analytics functions allow compliance teams to track reporting patterns across time, countries, and categories of cases, thereby enabling internal evaluations of system usage. Some organisations complement these quantitative indicators with employee surveys and feedback

mechanisms to assess perceptions of the whistleblowing system (Interview C1, Pos. 15; Interview C5, Pos. 57; Interview C6, Pos. 81). In addition, monitoring is supported by formal governance mechanisms, including internal control checks, internal audits verifying compliance with investigation procedures, and periodic reporting of case numbers and developments to senior management or boards. The findings demonstrate that organizations rely on reporting statistics, internal controls, audits, employee feedback, and management reporting to monitor the functioning and organizational acceptance of whistleblowing systems (Interview C9, Pos. 9, 57; Interview C8, Pos. 24; Interview C7, Pos. 28, 92; Interview C6, Pos. 35, 49, 81; Interview C5, Pos. 21, 29, 33, 41, 57; Interview C3, Pos. 41, 65–66; Interview C2, Pos. 21, 41; Interview C1, Pos. 15).

5.5.2. Characterisation of reports

The interviews indicate that the characteristics of whistleblowing reports varies considerably, ranging from well-substantiated allegations of serious misconduct to vague or irrelevant submissions. Many interviewees reported that some proportion of reports contain meaningful information and are submitted in good faith, sometimes revealing significant issues such as fraud or other forms of misconduct that may lead to disciplinary, civil, or even criminal consequences. As one interviewee emphasized regarding the depth of some reports: *“It is not only about ‘Someone said that I am a stupid person’. But really very, very deep things are reported, also concerning business, concerning fraud”* (Interview C5, Pos. 53). At the same time, organisations regularly receive reports that fall outside the intended scope of the whistleblowing system, including customer complaints, job applications, or minor workplace conflicts. In some cases, reports lack sufficient detail or evidence, making it difficult to pursue investigations, while a small number may ultimately prove unfounded. Interviewees also noted that reports often relate to organizational or cultural issues rather than criminal misconduct, particularly in HR-related contexts. The findings suggest that while most reports are submitted in good faith and many contain substantive information, whistleblowing systems must also handle a high share of low-substance, misdirected, or non-relevant reports, which can create additional workload for case handlers (Interview C8, Pos. 26; Interview C7, Pos. 26–30; Interview C6, Pos. 19–21; Interview C5, Pos. 53; Interview C4, Pos. 31, 49, 85; Interview C3, Pos. 41, 43–45, 114, 118, 122; Interview C1, Pos. 3, 17, 22).

5.5.3. Continuous improvement of the whistleblowing system

“One should never neglect training and ongoing sensitization. One should communicate with people and show: there is a tool... and generally strive to aim for a continuous improvement process” (Interview C8, Pos. 94). The interviews indicate that improvements to whistleblowing systems are primarily associated with strengthening communication, expanding resources, and continuously

refining organizational and technical processes. Several interviewees emphasized the importance of ongoing awareness-raising through training, onboarding activities, and repeated communication, which help reinforce a broader whistleblowing culture. Communicating the outcomes of substantiated reports while ensuring confidentiality was considered important for demonstrating that reports lead to concrete corrective measures (Interview C1, Pos. 24; Interview C2, Pos. 67). At the same time, some organizations identified organizational capacity constraints, noting that growing numbers of cases increase the workload for existing compliance teams and may require additional personnel or even dedicated units responsible solely for the reception and processing of reports (Interview C6, Pos. 79; Interview C7, Pos. 102). Other improvement areas relate to developing investigative expertise and practical experience, such as training staff in conducting interviews during investigations (Interview C4, Pos. 93). Interviewees also stressed the need for continuous monitoring and optimization of the system, including both technical and organizational adjustments, as well as stronger leadership role-modelling to reinforce the importance of whistleblowing. The organizations view whistleblowing systems as dynamic governance mechanisms requiring continuous communication and sensitisation, capacity development, and organizational learning to remain effective (Interview C8, Pos. 40, 94; Interview C7, Pos. 102; Interview C6, Pos. 79; Interview C4, Pos. 93; Interview C3, Pos. 124; Interview C2, Pos. 67; Interview C1, Pos. 24).

Taken together, the findings show that whistleblowing systems are continuously evaluated and adapted in response to organisational experience and emerging challenges. Consistent with prior research (Hassink, de Vries and Bollen, 2007), organisations monitor system usage through reporting volumes, case characteristics, and internal controls, interpreting increases in reporting as indicators of growing acceptance and effectiveness. Overall, the findings extend existing literature by showing that whistleblowing systems function as dynamic governance mechanisms shaped by ongoing evaluation and organisational learning. Their effectiveness depends not only on formal structures, but on the ability of organisational actors to interpret system performance, address emerging challenges, and continuously adapt practices in line with both institutional expectations and organisational realities.

6. Discussion of findings

This section discusses the findings in relation to the study's central research questions: why organizations design and implement whistleblowing systems in particular ways and how these systems are structured and operated in practice. Building on the aggregate dimensions identified in the analysis using Gioia methodology (Gioia, Corley and Hamilton, 2013), the discussion is

structured around two interrelated perspectives. First, it examines the institutional and organizational drivers that explain why organizations adopt whistleblowing systems. Second, it analyses how these systems are designed, implemented, and continuously managed, highlighting the key trade-offs that emerge in practice.

6.1. Institutional and organizational drivers of whistleblowing systems

The findings indicate that the design and implementation of whistleblowing systems are strongly shaped by institutional pressures, particularly regulatory developments, normative expectations, and mimetic processes. Together, these forces explain why organizations adopt similar structural features while simultaneously extending beyond formal legal requirements. At the same time, organizations must balance these external pressures with internal needs for flexibility, resulting in systems that are both standardized and locally adapted.

Regulatory developments, particularly the EU-Whistleblower Directive and corresponding national legislation, played a significant role in prompting the expansion and formalization of whistleblowing systems, which is in line with findings of prior research that underscores the formalisation of internal reporting systems due to strong regulatory frameworks (Al-Thani, Salem and Wright, 2026). While all organizations in the sample reported having internal reporting channels prior to the introduction of these legal requirements, the legislation triggered notable changes in system design. Several organizations introduced or upgraded digital reporting platforms only after the legal framework came into force, indicating that regulatory pressure was particularly effective in driving the diversification and standardization of reporting channels.

However, the findings also suggest that organizations do not perceive legal requirements as exhaustive. Many organizations deliberately extend their whistleblowing systems beyond the scope of legally mandated reporting topics, incorporating broader categories such as cultural or ethical concerns. This indicates that whistleblowing systems are not designed solely for compliance purposes but are also shaped by broader governance considerations.

At the same time, multinational operations introduce an inherent tension between standardization and customization. Organisations emphasized the difficulty of implementing a uniform whistleblowing system across different jurisdictions, given that even among EU-Member States the Whistleblowing Directive has been transposed with variations. As a result, organizations often adopt globally standardized system architectures – particularly in terms of digital platforms and reporting procedures – while allowing for local adaptations in processes or communication practices. This reflects an ongoing balancing act between regulatory alignment and organizational flexibility.

Beyond regulatory pressures, the findings provide strong evidence of mimetic isomorphism shaping whistleblowing systems. A particularly striking pattern is the universal reliance on external system providers for digital whistleblowing platforms. This convergence suggests that technological solutions act as carriers of institutionalised practices. External providers do not merely supply technical infrastructure; they embed regulatory requirements, procedural standards, and best practices into their systems, thereby shaping how organizations operationalize whistleblowing.

In this sense, organisations partially outsource not only the technical implementation but also the interpretation of legal and regulatory requirements. Several respondents explicitly noted that external providers are relied upon to ensure regulatory compliance, effectively positioning these software providers as intermediaries between regulation and organizational practice. This highlights the growing influence of external experts in translating abstract legal regulations into concrete organizational systems. Given the inherent ambiguity of regulatory frameworks (Scott, 2014), the interpretive work required to operationalize these legal requirements is, to a considerable extent, shifted away from internal organizational actors toward external system providers. As a result, the meaning and practical application of regulatory expectations are increasingly shaped by these external actors rather than by those directly responsible for the design, management, and implementation of whistleblowing systems within organizations.

Mimetic processes are further reinforced through indirect benchmarking. While most organizations denied explicitly modelling their systems after specific peer organizations, many reported consulting the reference lists of system providers during the selection process. This suggests that imitation occurs less through direct observation of competitors and more through shared reliance on common intermediaries, leading to convergence in system design.

Normative pressures are also evident in the role of professional networks and certifications. Organizations referred to ISO standards as frameworks guiding system design, while peer exchange in compliance networks, professional training programs, and the mobility of compliance professionals contribute to the diffusion of shared norms and practices. In addition, respondents emphasized that effective management of whistleblowing systems requires a combination of legal expertise, audit or compliance experience, and practical case-handling skills, reinforcing the importance of professional standards in shaping implementation approaches.

These findings align with institutional theory (DiMaggio & Powell, 1983), particularly the interplay of coercive, mimetic, and normative isomorphism. Taken together, these findings demonstrate that whistleblowing systems emerge at the intersection of institutional pressures, professional norms, and

organizational context. While regulatory frameworks initiate formalization, mimetic and normative processes drive convergence in system design, and internal cultural factors ultimately determine how these systems function in practice.

In addition to external pressures, internal organizational factors – particularly leadership and culture – play a central role in shaping whistleblowing and the effectiveness of whistleblowing systems in practice. Across interviews, respondents consistently emphasized the importance of leadership commitment, frequently using shared terminology such as “tone from the top” and “tone in the middle.” This convergence reflects a strong normative consensus among respondents regarding the critical role of leadership in fostering effective whistleblowing practices, which is in line with prior research observing the indispensable role of leadership in facilitating effective whistleblowing (Near, Dworkin and Miceli, 1993; Berry, 2004; Mesmer-Magnus and Viswesvaran, 2005; Kaptein, 2011) . Leadership is not only perceived as enabling the implementation of whistleblowing systems but also as setting the broader ethical framework within which such systems can function.

Organisational culture was similarly identified as a key driver of the implementation of whistleblowing systems. Trust, openness, transparency, and perceived fairness were described as essential conditions for encouraging reporting behaviour. However, the findings go beyond viewing whistleblowing systems merely as products of organisational culture. Instead, they suggest a reciprocal relationship: while whistleblowing systems are embedded in and shaped by existing cultural conditions, they also actively contribute to shaping organisational culture by reinforcing openness, strengthening trust, and promoting transparency. In this sense, whistleblowing systems function as both cultural artefacts and instruments of cultural change.

These findings are consistent with prior research emphasizing the importance of leadership and organizational culture for effective whistleblowing (Bibi et al., 2025; Al-Thani, Salem and Wright, 2026; Keil et al., 2010; Mesmer-Magnus and Viswesvaran, 2005; Near and Miceli, 2016; Berry, 2004). The empirical evidence thus reinforces the view that formal reporting mechanisms cannot be understood in isolation from the broader organizational context in which they are embedded.

Importantly, the findings also reveal a shift in how whistleblowing is perceived within organizations. Initial concerns about misuse and denunciation have diminished over time, giving way to a more positive and strategic understanding of whistleblowing. Many respondents described whistleblowing systems as tools for organizational learning, process improvement, and risk mitigation. In particular, the role of whistleblowing in preventing reputational damage and strengthening governance structures was emphasized.

This evolution reflects a broader normalization of whistleblowing as a legitimate and valuable organisational practice. Rather than being viewed primarily as a compliance mechanism, whistleblowing is increasingly understood as a strategic tool that contributes to organizational resilience, ethical culture, and long-term performance. In this respect, the findings challenge perspectives that argue the implementation of whistleblowing systems is primarily motivated by legal compliance (e.g., Pittroff, 2014), demonstrating instead that organizations actively deploy these systems as mechanisms for cultural development and strategic governance.

6.2. Structures, processes, and trade-offs of whistleblowing systems

The findings indicate that the structural design of whistleblowing systems is characterized by a combination of standardization, accessibility, and control, shaped by the need to operate across complex organisational contexts. At the same time, these design choices give rise to inherent trade-offs, particularly between accessibility, anonymity, and investigative effectiveness.

Across the sample, whistleblowing systems exhibit a high degree of standardization, especially regarding digital reporting platforms, multiple reporting channels, and formalized investigation guidelines. All organisations in the sample rely on externally provided digital tools that enable anonymous reporting, anonymous two-way communication, comprehensive documentation of cases, and accessibility to both external and internal whistleblowers. These platforms are widely communicated and form the backbone of contemporary whistleblowing systems, reflecting the broader institutionalization of standardized technological solutions.

However, despite this strong tendency toward standardization, organisations simultaneously adapt their systems to accommodate diverse organizational and regional needs. In response to perceived employee preferences and local cultural expectations, organisations maintain alternative reporting channels alongside digital platforms or appoint local compliance officers to act as accessible points of contact. This reflects the organisations' attempts to mitigate the challenges associated with decentralised operations in diverse cultural contexts, where differences in cultural norms and communication preferences influence reporting behaviour (Al-Thani, Salem and Wright, 2026).

The findings also reveal two main organizational approaches to whistleblowing case processing: centralized and decentralized models. Most organisations favour centralized intake mechanisms, which allow for consistent oversight and control, combined with selective delegation of investigations to local or specialized units. At the same time, prior research suggests that highly centralized systems may lead to employee mistrust if central offices are perceived as too distant from local realities (Kaptein, 2002). The observed design choices can therefore be interpreted as organizational responses

to this tension, aiming to mitigate barriers to reporting while maintaining centralised control over case handling.

This dual objective – ensuring accessibility while retaining control – is further reinforced through governance mechanisms embedded in system design. Access to whistleblowing cases is typically restricted to a small number of authorized individuals, and formal guidelines define responsibilities, escalation procedures, and decision-making processes. Mechanisms such as the multiple-eyes principle, clearly defined role distributions, and formalised investigation procedures are implemented to ensure fairness, impartiality, and procedural integrity. These features demonstrate that whistleblowing systems are not only designed to facilitate reporting but also to tightly govern how sensitive information is processed within organizations.

Consistent with prior research identifying fear of retaliation as one of the primary barriers to whistleblowing (e.g., Near and Miceli, 2016; Mesmer-Magnus and Viswesvaran, 2005; Bibi et al., 2025), and the regulatory pressure organisations place strong emphasis on the protection of whistleblowers as a critical prerequisite for system effectiveness. Accordingly, a central component of the governance architecture of whistleblowing systems is the implementation of measures aimed at ensuring confidentiality, anonymity, and protection from retaliation. Organizations employ a range of protective mechanisms, including restricted access to cases, anonymization of reports prior to investigation, and formal policies explicitly prohibiting retaliation. These measures are designed to foster trust in the system, reduce personal risks associated with reporting, and ultimately lower the threshold for employees to come forward with concerns.

At the same time, the findings reveal a fundamental and persistent tension between ensuring anonymity and enabling effective investigation. While anonymous reporting is widely promoted and technologically supported – particularly through features such as anonymous two-way communication – it also often constrains the ability of organisations to obtain additional information, verify allegations, and conduct investigations. Respondents consistently emphasized that anonymous whistleblowers often do not engage in follow-up communication or provide further details, leaving report recipients with insufficient information to initiate or substantiate an investigation. Moreover, several respondents highlighted that, in certain cases, maintaining anonymity is incompatible with achieving effective remediation, as corrective actions may require disclosure of identities or direct engagement with the whistleblower. This underscores that anonymity, while essential for encouraging reporting, may simultaneously limit the organizational capacity to act upon reports of alleged wrongdoing.

This highlights a core design trade-off in whistleblowing systems: mechanisms that maximize accessibility and protection may simultaneously reduce investigative effectiveness. Organisations attempt to manage this trade-off through iterative communication with whistleblowers, encouraging the provision of additional information and, where necessary, facilitating a transition from anonymous to identifiable reporting while ensuring confidentiality. Nevertheless, this tension cannot always be fully resolved. These findings demonstrate organisations must continuously navigate tensions between standardization and local adaptation, accessibility and control, and anonymity and investigative effectiveness.

Whistleblowing systems require regular communication measures and monitoring. Organisations track indicators such as the number of reports, types of cases, and outcomes of investigations to assess system effectiveness. They treat whistleblowing communication as a continuous awareness-building and internal marketing process, combining digital communication channels, targeted outreach to non-desk employees, training initiatives, and periodic campaigns to ensure that employees are aware of the reporting system and trust its use.

In addition, some organizations communicate aggregated information about whistleblowing cases internally, aiming to demonstrate that reports lead to concrete actions and thereby strengthen trust in the system. At the same time, the findings suggest that organizations may face challenges in making the impact of whistleblowing visible without compromising confidentiality.

Taken together, the findings demonstrate that whistleblowing systems are shaped by the interplay between institutional pressures and internal organisational dynamics. While regulatory frameworks initiate formalization, mimetic and normative processes drive convergence, and organizational culture and leadership determine how effectively these systems function in practice. At the same time, the implementation of whistleblowing systems is characterized by persistent tensions between standardization and adaptation, accessibility and control, anonymity and effectiveness of investigation, and communicating the system's effectiveness while maintaining confidentiality.

7. Conclusion

The increasing role of whistleblowing in uncovering illicit organisational behaviour and the growing recognition of the importance of whistleblower protection at the European level have led to significant regulatory developments, most notably the introduction of the EU Whistleblower Directive and its transposition into Austrian law through the Whistleblower Protection Act in 2023. As a result, approximately 6,000 to 8,000 Austrian organisations were expected to establish internal

whistleblowing systems (Schmidt, 2024). These developments provided the impetus for the present study, which set out to investigate why and how large organisations headquartered in Austria design and implement their whistleblowing systems.

The research was motivated not only by recent legislative developments but also by an important gap in the existing literature. Previous research has predominantly examined whistleblowing from the perspective of (potential) whistleblowers, while comparatively little attention has been paid to the perspectives of organisations and, in particular, those responsible for receiving and managing whistleblowing reports. Responding to these calls for further research, this study focused on internal organisational actors involved in the design, implementation, and management of whistleblowing systems. The emphasis on large organisations was justified both by their early regulatory obligation to establish internal reporting channels and by institutional theory, which suggests that larger organisations are more receptive to regulatory and societal pressures and possess the resources required to develop specialised governance structures for whistleblowing. Restricting the analysis to organisations headquartered in Austria ensured a coherent regulatory context within which organisational responses could be examined.

Institutional theory served as the conceptual framework for the study, providing a lens through which to analyse how regulative, normative, and cultural-cognitive institutions shape organisational approaches to whistleblowing. The framework informed the development of the interview guide, the selection of interview participants, and the interpretation of the empirical material, enabling the analysis to move beyond formal legal compliance and examine how organisational actors translate institutional pressures into concrete governance practices.

To achieve this objective, the study adopted a qualitative interpretive research design ((Stoian, Dimitratos and Plakoyiannaki, 2018). Semi-structured interviews were conducted with nine organisational actors responsible for the design, implementation, and/or management of whistleblowing systems in large organisations headquartered in Austria across a range of industries between July and August 2025. The interview guide was developed on the basis of the existing literature and institutional theory, while the data were analysed using the Gioia methodology, allowing the findings to emerge from participants' own interpretations and experiences. This analytical process resulted in the identification of five aggregate dimensions that explain why and how organisations design and implement their whistleblowing systems.

The first two dimensions – external drivers of implementation and organisational governance and ethical foundations – primarily address why organisations implement whistleblowing systems. The

findings demonstrate that organisational approaches are strongly shaped by institutional pressures, particularly regulatory developments, normative expectations, and processes of institutional convergence. Regulatory requirements have encouraged organisations to formalise and expand their whistleblowing systems while frequently extending protections beyond the legal minimum, for example by covering categories of misconduct not explicitly included within the legislative framework. At the same time, although the introduction of digital reporting platforms is not mandated by law, all organisations in the sample adopted such technologies. This finding highlights the influential role of specialised platform providers in the institutionalisation of whistleblowing, as organisations increasingly rely on them not only for technical infrastructure but also for translating complex regulatory requirements into operational solutions. The widespread adoption of similar technological solutions further points towards significant mimetic isomorphism in response to regulatory uncertainty.

In line with prior research (Miceli and Near, 2002; Berry, 2004; Kaptein, 2011), the findings also identify organisational culture as a central determinant of whistleblowing system implementation while simultaneously demonstrating that the relationship between culture and whistleblowing is reciprocal. Whistleblowing systems are embedded within existing organisational cultures and influenced by prevailing norms of trust, openness, and integrity, yet they also actively shape these cultural conditions by reinforcing transparency, encouraging employee voice, and strengthening organisational trust. Moreover, the study reveals a notable shift in organisational perceptions of whistleblowing. Initial concerns regarding denunciation and misuse have gradually given way to a broader recognition of whistleblowing as a legitimate and strategically valuable governance mechanism. Rather than being viewed merely as an instrument of legal compliance, whistleblowing systems are increasingly perceived as contributing to organisational resilience, ethical culture, and long-term organisational performance.

The remaining three dimensions – structural design, operational implementation and management, and monitoring, evaluation, and improvement – provide insights into how organisations operationalise whistleblowing systems in practice. The findings reveal a considerable degree of convergence across organisations regarding core system components, including digital reporting platforms, multiple reporting channels, and formalised investigation procedures. Nevertheless, important differences emerge in organisational design choices, particularly with respect to case processing structures. While most organisations favour centralised intake mechanisms combined with coordinated investigations, others position whistleblowing systems as cross-functional reporting infrastructures that distribute responsibility across specialised departments without central

compliance coordination. Simultaneously, organisations adapt standardised system architectures to local organisational contexts by maintaining alternative reporting channels and appointing local compliance representatives to accommodate regional preferences and cultural expectations.

Beyond identifying common structural features, the findings also demonstrate how organisations translate broad legal and ethical principles into concrete operational arrangements. In particular, requirements concerning whistleblower protection and expectations of fair and impartial case handling are embedded in everyday organisational practices through anonymisation procedures, restricted access based on need-to-know principles, multiple-eyes review mechanisms, independent investigation structures, confidentiality obligations, and formal non-retaliation safeguards. The study therefore illustrates how broad regulatory and normative expectations are operationalised through specific procedural and technical measures that seek to ensure both the protection of whistleblowers and the integrity of investigations.

A further key contribution of the study lies in demonstrating the persistent tension between protecting whistleblower anonymity and ensuring effective investigations. Although anonymous reporting is widely facilitated through technological solutions such as secure two-way communication channels, anonymity frequently limits organisations' ability to obtain clarifications, verify allegations, and gather sufficient evidence. The findings therefore illustrate the continuous balancing act faced by practitioners between maximising whistleblower protection and ensuring the procedural effectiveness of investigations.

Finally, the study provides a detailed account of the practical challenges involved in managing whistleblowing systems and the measures organisations employ to address them. These include balancing confidentiality with investigative needs, allocating sufficient organisational resources, maintaining employee trust, communicating effectively across diverse workforces, and continuously refining systems in response to operational experience. By examining these challenges through the perspectives of practitioners directly responsible for whistleblowing systems, the study offers a nuanced understanding of how institutional pressures are translated into everyday organisational practice.

Overall, this thesis contributes to the whistleblowing literature by shifting the analytical focus from whistleblowers themselves to the organisational actors responsible for designing and managing internal reporting systems. It demonstrates that whistleblowing systems should not be understood merely as mechanisms for legal compliance but as dynamic governance structures that emerge through the interaction of regulatory requirements, professional norms, shared organisational

meanings, and the agency of those entrusted with their implementation. In doing so, the study provides a context-sensitive understanding of the institutional processes through which whistleblowing systems are established, maintained, and continuously adapted within large organisations headquartered in Austria.

7.1. Contributions to literature

This study makes several important contributions to the literature on whistleblowing. First, this study contributes by extending the literature beyond its predominant focus on individual whistleblowers. Existing research has largely examined factors influencing reporting intentions, such as ethical reasoning, perceived retaliation risks, and organizational climate (Mesmer-Magnus and Viswesvaran, 2005; Mir Djawadi, Plaß and Loer, 2025), thereby positioning the whistleblower as the primary unit of analysis (Culiberg and Mihelič, 2017). In contrast, this study adopts an organisational perspective and demonstrates that whistleblowing cannot be fully understood without examining how organisations design reporting systems and process disclosures in practice.

Second, this study responds to calls for greater attention to the role of report recipients and organisational actors responsible for handling whistleblowing disclosures (Friedrich and Quick, 2024; Kölbel, 2026; Lee and Xiao, 2018). While prior research acknowledges that recipients play a crucial role in determining the outcomes of whistleblowing (Near and Miceli, 1995), empirical insights into their practices and decision-making processes have remained limited. The findings of this study provide detailed insights into how organisational actors manage whistleblowing systems and highlight the interpretive and procedural complexity involved in handling disclosures.

Third, this study contributes methodologically by addressing the dominance of quantitative and experimental approaches in whistleblowing research (Gao and Brink, 2017). While prior studies have provided valuable insights into reporting intentions, they offer limited understanding of how whistleblowing systems function in practice. By adopting a qualitative and interpretive research design, this study provides rich, context-sensitive insights into how whistleblowing systems are designed, implemented, and managed within organizations. This responds directly to calls for more qualitative research examining whistleblowing processes in their organizational contexts and focusing on recipients of whistleblowing concerns (Smaili, Vandekerckhove and Arroyo Pardo, 2023).

Fourth, this study advances understanding of how regulatory and institutional environments influence whistleblowing practices. While prior research has highlighted the importance of legal frameworks, their impact on organizational implementation has remained underexplored (Culiberg and Mihelič,

2017). This study is placed within a coherent regulatory setting, and its findings demonstrate that regulatory developments, such as the EU-Whistleblower Directive and Austrian Whistleblower Protection Act, act as catalysts for formalization and standardization but do not fully determine system design. Instead, organizations interpret legal requirements as baseline expectations and extend their systems beyond regulatory compliance. Moreover, the study shows that external actors, such as system providers, play a crucial role in translating regulatory requirements into organisational practice. This highlights the importance of institutional intermediaries in shaping whistleblowing systems and contributes to a more nuanced understanding of how regulation influences organizational behaviour.

Finally, the study contributes by identifying fundamental trade-offs inherent in the design and implementation of whistleblowing systems. It highlights tensions between accessibility and control, standardization and local adaptation, and anonymity and investigative effectiveness.

As whistleblower protection continues to evolve across Europe, understanding how organisations interpret and operationalise institutional expectations will be essential for ensuring that whistleblowing systems function not only as formal compliance mechanisms but as trusted instruments of ethical governance and organisational learning.

7.2. Limitations

This study admittedly presents several limitations, which were addressed through methodological and analytical rigor wherever possible.

The study is subject to potential researcher subjectivity and interviewer bias. To mitigate this limitation, the study ensured transparency and rigor throughout the research process. The theoretical considerations guiding the development of the interview guide, as well as the criteria for selecting interviewees, were explicitly outlined. The analytical steps were documented in detail, and findings were presented extensively, thereby enhancing the credibility and transparency of the results.

The study is based on a relatively small number of interviews, which limits statistical generalizability. However, this limitation was addressed by developing in-depth understanding rather than broad generalization. The careful selection of key informants, ensuring that participants possessed substantial expertise and direct involvement in whistleblowing system design and management enabled the collection of rich, information-dense data. The transferability of the findings is further constrained by the study's focus on large organisations headquartered in Austria. As a result, the insights generated reflect a specific organisational and regulatory context and may not be readily

applicable to organisations of different sizes or operating in other national and institutional environments.

A further limitation of this study concerns the absence of interrater reliability in the coding and analysis process, as all stages of data coding and interpretation were conducted by a single researcher. Consequently, the categorisation and interpretation of the empirical material may have been influenced by the researcher's subjective judgments. To mitigate this limitation, the study employed a transparent and systematic analytical procedure based on the Gioia methodology, with coding decisions being documented throughout the analysis and higher-order concepts developed inductively from the participants' own accounts. In addition, the findings are consistently supported by illustrative interview quotations, thereby enhancing the transparency, credibility, and traceability of the interpretive process.

The primary sources of data in this study comprise semi-structured interviews with participants and publicly available organisational documents relating to whistleblowing systems. Consequently, opportunities for data triangulation were limited by the absence of access to internal organisational materials, such as confidential policies, reporting statistics, or whistleblowing case files. This reliance on participants' accounts and publicly available information may have constrained the extent to which the findings could be independently corroborated and therefore represents a limitation with regard to the overall validity of the study.

The findings rely on self-reported data, which may be subject to social desirability bias, particularly given the sensitive nature of whistleblowing. To reduce this risk, the study employed probing questions and cross-case comparisons during analysis.

7.3. Future research

The findings of this study provide several promising avenues for future research. First, subsequent studies could examine a larger and more diverse sample of organisations, including small and medium-sized enterprises as well as organisations operating in different institutional and regulatory environments. Such research would enable comparisons across organisational contexts and enhance understanding of the extent to which the patterns identified in this study are transferable beyond large organisations headquartered in Austria.

Future research could also strengthen methodological triangulation by complementing qualitative interviews with additional data sources, such as internal organisational documents, whistleblowing case files, reporting statistics, or observations of investigative processes. Moreover, incorporating the perspectives of other organisational actors – including senior managers or employees using

whistleblowing channels – could provide a more comprehensive understanding of the design, implementation, and operation of whistleblowing systems.

Building on the insights generated by this study, future research could further investigate the effectiveness of alternative organisational approaches to whistleblowing management, particularly by comparing centralised and decentralised case-processing models. Additional attention should also be devoted to identifying organisational and technological measures capable of mitigating the persistent tension between protecting whistleblower anonymity and ensuring effective investigations. Furthermore, the prominent role of digital whistleblowing platform providers identified in this study warrants more detailed examination, particularly regarding their influence on organisational design choices, the interpretation of regulatory requirements, and processes of institutional convergence across organisations.

Finally, longitudinal research could explore how whistleblowing systems evolve over time as organisations gain practical experience and regulatory frameworks mature. Comparative studies across countries may also provide valuable insights into how differing institutional environments shape the implementation and effectiveness of whistleblowing systems.

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