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# Problems with the Concept of Whistleblowing in the Intercultural Perspective and the EU Directive 2019/1937

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## ABSTRACT

**Objective:** The aim of the article is to verify the concept of whistleblowing, taking into account the literature on the subject and the EU Directive 2019/1937 and its understanding by Polish and Ukrainian respondents, i.e. those who belong to the EU and those who aspire to it and have grown up in different cultures.

**Methodology:** The research analysed literature in English and used qualitative methods in the form of an in-depth individual interview with Polish and Ukrainian managers.

**Findings:** The research revealed that the understanding of whistleblowing in EU Directive 2019/1937 reflects years of discussion and goes beyond the original understanding of the term. Respondents understand the advantages and drawbacks of internal and external whistleblowing, the anonymity of the whistleblower and their position in the organisation.

**Originality/Value:** The article clarifies the concept of a whistleblower and explains the problems with its interpretation and implementation, allowing for further discussion on its topic in a reliable way. The understanding of whistleblowing contained in the EU Directive and the respondents' concerns are relevant to the implementation of the Directive, especially in areas that concern the whistleblower's reliability and anonymity.

**Recommendations:** Further research should be conducted among EU members and candidates for EU structures. Quantitative research will determine the acceptance of the issue and indicate the difficulties of implementation. Further research should focus on the reliability of non-employed whistleblowers and their anonymity.

**Key words:** external whistleblowing, internal whistleblowing; directive (EU) 2019/1937, abuse, anonymity

**JEL codes:** F 29, L19, L21, K22

## Introduction

Modern and organised societies rely on well-functioning organisations. Organisations' effective, ethical and lawful conduct largely depends on the procedures and tools they have in place to verify their performance. One of the tools that can streamline the legal and ethical rules of their conduct in line with the accepted rules is the institution of the whistleblower (Olesen, 2023). History shows that thanks to whistleblowers' attitudes, many irregularities in organisations around the world have been detected (Pamungkas et al., 2017; Maulida & Bayunitri, 2021). The literature often indicates that whistleblowing involves the deliberate disclosure of information about suspected illegal or unethical conduct by specific people within a company or its individual, organisational units (Delmas, 2015; Lai, 2020). A whistleblower would therefore be a person who functions within an organisation and discloses negligence, wrongdoing or risks within this organisation. It is a person who also exposes improper appointments and incompetence of employed staff. The same literature shows a distinction between external whistleblowing (information outside the organisation) and internal whistleblowing (actions within the organisation). Initially, it was thought that disclosing information outside the organisation was the priority action of the whistleblower. Generally speaking, their action could be likened to a whistle being blown to report some wrongdoing. However, both external and internal whistleblowing always posed ethical issues, a challenge for whistleblowers that stemmed from the risks they were taking. The decision to report the wrongful actions of a colleague, co-worker or employer has never been easy. If there is an obligation in the organisation to report real or potential wrongdoing, whistleblowing should be seen as a step that the individual takes when all internal organisational procedures have failed. Thus, external whistleblowing requires the whistleblower to first use all the appropriate channels that exist within the organisation to right the existing wrong (Ray, 2006; Gagnon & Perron, 2020).

The concept of whistleblowing emerged in the early 1970s. It crystallised at the intersection of a series of processes that developed clearly between 1960 and 1970, specifically concerning the progressive process of individualisation

and the change in the perception of loyalty to organisations. The decline in trust in authority and the emergence of new organizational functioning patterns were important. The growing awareness of threats and the increasing interdependence of actors involved in the production process were also significant (Weiskopf & Willmott, 2013). The idea of signaling, accepted with some resistance, is taking on a whole new dimension due to the EU legislation being introduced in this regard. Namely, a European Parliament resolution of 24 October 2017 on legitimate measures to protect whistle-blowers acting in the public interest when disclosing the confidential information of companies and public bodies (2016/2224(INI)) was introduced. 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 was adopted two years later (Stappers, 2021). This directive introduces regulations aimed at protecting persons who report breaches. The analysis of the second document also responds to some ethical and organizational issues that arise in the discussion on whistleblowing. These undoubtedly include the very definition of whistleblowing and whistleblower. The purpose of this paper is to analyse the concept of whistleblowing from the perspective of the literature on the subject and the 2019 EU Directive. For the same purpose, a qualitative study was conducted among Polish and Ukrainian managers. The aim was to investigate the stance towards whistleblowing taken by those who grew up in different cultures and who belong to a country that is a member of the European Union and one that reports ongoing aspirations to join its structures.

## The Different Concept of Whistleblowing – Literature Review

There is general agreement among researchers that several elements must be present in order to speak of whistleblowing. There must be a complainant, a complaint of misconduct within the organisation, an organisation, individual or group of individuals who engage in misconduct and a party who receives a complaint

from the organisation about the whistleblower's misconduct (Near & Miceli, 1985, 1996; Rocha & Kliener, 2005; Dasgupta & Kesharwanii, 2010). Clearly, the act of whistleblowing is not intended to cause harm to the organisation, but rather to facilitate the disclosure of negative acts committed that may harm the organisation or are contrary to its values (Near & Miceli, 1985; Rocha & Kliener, 2005). There is also a consensus that the whistleblowing process in a given company has several stages: "the occurrence of the triggering event, recognition of the event and decision of actions to take, conduct of action, organizational response to whistle-blowing, and whistle-blower's assessment to the organizational response" (Henik, 2008, p. 112). All the stages are significant, but the second one seems to be the most important, when the whistleblower makes the decision to take action. The whistleblower can be called, in a sense, an informer or an informant. In this case, it is not simply an informer passing on specific information, and even less so, an informer with a dubious reputation who wants to make capital out of what is revealed, sometimes anonymously and not fully examined.

Advanced research on whistleblowing since at least the 1980s has shown that there are many definitions of whistleblowing, and they contain important nuances. Already a decade earlier, however, it was defined as "an act of a man or woman who, believing that the public interest overrides the interest of the organization he serves, blows that the organization is involved in corrupt, illegal, fraudulent or harmful activity" (Nader et al., 1972, p. VII). Establishing a clear and precise definition of whistleblowing should be a fundamental element of any policy that seeks to put in place procedures that allow whistleblowers to operate (Eaton & Akers, 2007). According to Bowden (2014), the best known definitions of whistleblowing are based on the research of Near and Miceli (1985). They show that whistleblowing is about reporting wrongdoing in an organisation to people or institutions that can fix it. This refers to employers or organisations that can take appropriate remedial action, and the irregularities themselves include illegal, immoral or illicit activities (Near & Miceli, 1985; Hassink et al., 2007; Keil et. al., 2010). This is well reflected in Near and Miceli's proposed definition, which can be found in many publications on the subject: "The disclosure by organizational members (current/former) of unethical/ immoral, illegal, or illegitimate and unlawful practices under the control of

their employers to individuals or organizations that may be able to take action” (Miceli et al., 2009, p. 15; Suyatno, 2018, p. 13; Abbas et al. 2021, p. 44).

Articulating some of the nuances inherent in the concept of whistleblowing helps to point out the complexity of this process (Bowden, 2014; Pittroff, 2016; Suyatno, 2018). Namely, originally, when whistleblowing was discussed, it was understood as activities that go beyond the place of actual work or organisation (Ray, 2006; Ting, 2006; Hirst et al., 2021). In the literature, however, we encountered the opinion that a whistleblower can be a person who works in a given organisation and provides information to their superiors (Beim et al., 2014). It is a very different situation when whistleblowing is reported to departments or individuals within an organisation, and a different situation when abuse is reported to an institution located outside the organisation. Although whistleblowers typically have both internal and external reporting channels to report organisational wrongdoing, research suggests that almost all whistleblowers initially attempt to report wrongdoing through “internal channels” (Messmer-Magnus & Viswesvaran, 2005).

As the next step, let us recall another definition of whistleblowing, which also enjoys recognition among researchers. It reads that “whistleblowing is a deliberate non-obligatory act of disclosure, which gets onto public record and is made by person who has or had privileged access to data or information of an organisation, about non-trivial illegality or other wrongdoing whether actual, suspected or anticipated which implicates and is under the control of that organisation, to an external entity having potential to rectify the wrongdoing” (Jubb, 1999, p. 78; Delmas 2015, p. 80). Let us point out that in this definition it is stated that information about wrongdoing in the organisation is made public. Other researchers talk about the possibility of reporting irregularities to the media (King, 1999; Vandekerckhove & Commers, 2004). If this were indeed the case, the pure intentions of whistleblowers could be questioned. Let us put this issue in the form of a question: is the purpose of their action to eliminate existing damage in the organisation or to gain publicity? After all, the only motive to view a whistleblower’s actions positively is that he or she seeks to effectively eliminate illegal or unethical behaviour within an organisation (Abbas et al., 2021).

As noted above, in the discussion on whistleblowing that has been going on for many years, we speak of external and internal whistleblowing (Near & Miceli, 1996; Bouville, 2008; Ponnu et al., 2008; Bunget & David-Sobolevski, 2009). The latter, internal whistleblowing, has emerged as a response by companies and organisations to emerging abuses and scandals within them (Mrowiec, 2022). Namely, more and more organisations have adopted information policies that make recourse to external institutions unnecessary through internal solutions. The actions that organisations and companies take to solve problems internally are sometimes called ‘institutionalised whistleblowing’. It is about keeping information about irregularities inside the organisations themselves. Vandekerckhove & Commers (2004, p. 226) define the “institutionalised whistleblowing” as “the set of procedures allowing potential whistle blowers to raise the matter internally before they become whistle blowers in the strict sense”. External whistleblowing occurs when the whistleblower takes the information outside the organisation to bodies that can correct it by their actions.

Another issue related to whistleblowing concerns the position the whistleblower occupies within the organisation. The issue is whether the whistleblower is a member of the organisation or is outside the organisation. The US “Whistleblower Protection Act” of 1989 states that it is a matter of “a current or former employee who discloses information ‘that he or she reasonably believes indicates a violation of law, rule or regulation, gross mismanagement and gross waste of funds, abuse of authority, or a substantial and specific threat to public health or safety’” (Lennane, 1993, p. 667). Other definitions (Davis, 1996; Keenan, 2007; Rocha & Kleiner, 2005; Dasgupta & Kesharmani, 2010) take the same direction regarding the whistleblower’s position. For example, let us recall that whistleblowing is the disclosure by (current or former) members of an organisation of illegal, immoral or unlawful practices under the control of their employers to persons or organisations who may be able to take appropriate action (Messmer-Magnus & Wiswesvaran, 2005). We must note that the situation of a person who is employed by a company or works in an organisation is quite different when reporting wrongdoing within that organisation. A person inside the organisation is in a much weaker position than a person already outside its structures (Kobroń-Gąsiorowska, 2021).

While there is consensus that whistleblowers are individuals who report unethical and legal behaviour occurring within their own group or organisation and play a decisive role in detecting injustice and corruption, the question of whether or not they can act anonymously seems controversial. On the one hand, anonymous actions may be less credible and irresponsible, with uncertain motivations. On the other hand, they may be greatly facilitated. Thus, there are researchers who argue that the phenomenon can also apply to people acting anonymously (Dungan et al., 2019; Previtali & Cerchiello, 2021).

All the above discussions and nuances related to the understanding of whistleblowing and whistleblowers are reflected in Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019. Firstly, in the discussion of internal and external whistleblowing, the Directive emphasises the importance of internal procedures within organisations that would allow for the rectification of irregularities (De Zwart, 2020). It reads that, given the need to detect and prevent breaches of EU law effectively and quickly, “reporting persons should be encouraged to first use internal reporting channels”. It is therefore about reporting to the employer if the organisation has such reporting channels in place and they “can reasonably be expected to work”. The Directive clarifies that this applies “where reporting persons believe that the breach can be effectively addressed within the relevant organisation, and that there is no risk of retaliation” (Article 47). If there is a lack of confidence in the ability of the problem to be effectively remedied within the organisation, there is “a need to impose a clear obligation on competent authorities to establish appropriate external reporting channels, to diligently follow up on the reports received, and, within a reasonable timeframe, give feedback to reporting persons” (Article 63).

Secondly, on the issue of whether a whistleblower can be a person outside an organisation, the Directive already makes it clear in Article 1 that it is not only about persons working for a public or private organisation, but also about those who “are in contact with such an organisation in the context of their work-related activities” (Article 1). The document goes on to clarify who a whistleblower can be. Whistleblowers should not only be people with permanent and standard employment in the organisation, but also people working



part-time, employed on a temporary basis, or working as contractors (Article 38). The precision with which the document mentions specific potential whistleblowers is noteworthy. Namely, “it is also about freelancers, persons who are not employed by the organisation in question, but who are suppliers of products to the organisation or are involved in the transportation of products, cooperating with the company in question”. Whistleblowers could be “financial consultants, service contractors and subcontractors, managers”. In general, this includes all persons connected in any way with the organisation, not excluding “volunteers working for the organisation and interns” (Article 40), as well as “clients” (Article 41). This relationship with the organisation must, however, be such that the whistleblower has “reasonable grounds to believe, in light of the circumstances and information available to them at the time of reporting, that the matters they report are true” (Article 32). However, the relationship with the organisation must be an ongoing one, as it is also a matter of disclosing fraudulent activities that have already taken place or that “have not yet been committed but are very likely to occur”. The whistleblower should disclose acts or omissions that he or she “has reasonable grounds to believe constitute violations; and attempts to conceal violations” (Article 43). However, they must know the organisation well, as a whistleblower cannot be a person who reports unsubstantiated rumours and hearsay (Article 43).

The third dilemma with regard to whistleblowers concerns anonymity (Lewis, 2020). On the one hand, the problem relates to the lack of accountability for the reports made. On the other hand, guaranteeing whistleblowers to be anonymous when reporting abuse may be dictated by concerns about whistleblowers losing their jobs. The assessment of reporting and acceptance of anonymity is arguably dependent on the culture of the Member States and on historical circumstances. It is therefore left to the Member State to decide whether to accept or distance itself from such reports. Notwithstanding this, persons who anonymously reported or who made anonymous public disclosures falling within the scope of this Directive “should enjoy protection under this Directive if they are subsequently identified and suffer retaliation” (Article 34).

In summary, we will say that the Directive expands the concept of a whistleblower in the traditional sense. It no longer has to be a person employed

by the organisation, allows for anonymous whistleblowers and emphasises the importance of internal whistleblowing.

## ***Research Methodology***

The most recent literature on whistleblowing research focuses on problems such as the individual experiences of whistleblowers, psychological and social determinants that determine whether to take action, the legal protection, and the ethicality of arguments for or against whistleblowing (Thomas, 2020).

The article deals with the concept of whistleblowing in the perspective of the EU Directive and uses qualitative research. Such research requires the identification of crucial research problems (Tomaszewski et al., 2020). These are formulated as follows:

- Is there a need to distinguish between internal and external whistleblowers, and why?
- What are the advantages and disadvantages of anonymous whistleblowers?
- What is the rationale for a whistleblower to be a member of an organisation?

Qualitative research, including an individual in-depth interview, was conducted to investigate the research problems thus identified. The research was conducted among Polish and Ukrainian managers in companies of different sizes. The selection of respondents was not only since they come from two countries which are in entirely different political and economic situations. It was also justified by the fact that they come from two quite different cultural traditions shaped by history, geopolitical location, and religious influences. Ukraine wants to quickly join the European family of nations bound together by a common European heritage and build its identity after liberation from the bonds of communism. Today, Ukraine is a crossroads of East and West, with many languages and traditions and a resurgence of literature and culture. Ukrainian cultural artists are gaining recognition in other European countries, science is developing,

despite the state of war. In religious terms, there is a strong influence of Eastern Christianity (Helbig et al., 2008). Before starting the research, a scenario was constructed and consulted with external experts familiar with the problems involved. Two of the experts came directly from academia and the other two had both theoretical knowledge and practical experience of managing organisations. Interviews were conducted between March and April 2023.

The selection of respondents was purposive and made it possible to deepen every cases. In qualitative research, the selection of respondents plays a special role. They allow us to capture valuable life experiences, understanding of the issues under study in a broad management context, and their relevance to the organization as a whole. Thus, an opportunity was gained not only to understand and deepen the specificity of the questions under investigation but also to deepen them (Liamputtong, 2020). Instead, in selecting interviewees, attempts were made to take into account their practice activities as well as their familiarity with the issue being addressed. Twenty in-depth interviews were conducted. The time allocated to the research allowed for additional questions to be asked. The shortest interview lasted just under an hour and the longest – over two hours.

More than thirty pages of notes were taken during the interviews. Most of the interviews took place via an online video connection, a few were conducted by phone, and email and face-to-face interviews were also used. Some of the responses sent via email needed to be deepened during the phone calls or additional explanations were added. It should be acknowledged that the issue of whistleblowing is familiar to the participants of the interviews, and it was not necessary to use explanations in formulating the questions. All participants gave their consent to participate in the study. NVivo software, which helps uncover richer information from the research, was used for to analyse qualitative data (Allsop et al., 2022).

A summary of the respondents taking part in the in-depth individual interviews is given below, where P stands for Polish managers and U for Ukrainian managers.

**Table 1.** Respondents to the survey

No.	Gender	Company size/ Number of employees	Age	No.	Gender	Company size/ Number of employees	Age
Polish respondents				Ukrainian respondents			
P1	M	5 000	30	U1	M	450	21
P2	F	100	40	U2	M	150	37
P3	F	500	30	U3	F	600	25
P4	M	500	25	U4	F	750	29
P5	M	65	41	U5	M	3 500	38
P6	M	10 000	36	U6	M	7 000	46
P7	F	29	28	U7	F	17	32
P8	F	500	28	U8	F	900	39
P9	M	3 000	52	U9	F	40	39
P10	F	120	32	U10	M	25	34

Source: own research.

## Findings and Discussion

The research showed that respondents had a good understanding of the essence of the division between internal and external whistleblowers and the implications of this division. Internal whistleblowing is considered to be better for the organisation. Namely, “internal whistleblowing is safer for the organization” (P1) and “issues concerning the organisation should be dealt with independently, as the good of the company is at stake” (P1). The employee should “be loyal to the company and try to resolve issues within the organization” (P8). The employee “should protect the company’s good name at all costs and not take the company’s problems outside its own environment” (P9).

On the other hand, the division between external and internal whistleblowing has similar implications for the whistleblower. Namely, it “is associated with the serious risks the whistleblower is set to face” (P4). The consequences of whistleblowing are usually the same and involve “the destruction of the whistleblower” (P6).

Regarding the possibilities to remedy an unethical situation, “external whistleblowing is a burden, but it is often the only way to remedy the situation” (P7). There are many problems, despite reporting of irregularities, “e.g. in schools, hospitals and sometimes these are downplayed by management” (P2). Informal relations and interconnectedness “are so great that whistleblowing may never get resolved” (P3). For the same reasons, “the discussion of internal whistleblowing becomes irrelevant and a waste of time” (P5). Whistleblowing outside the organisation “is the only way to straighten out and solve ethical problems” (P10).

The research showed that Ukrainian respondents, with a view to the image side of the organisation, were in favour of internal whistleblowing. This is because the matter concerns “the consequences that the organisation bears” (U4) and “the effects” (U6). When matters “are dealt with internally, the organisation does not bear the image costs” (U1). It bears the “image and legal consequences in the case of external whistleblowing” (U5). Rather, external action should be abandoned because “external reporting will have negative consequences for the company” (U4). “By acting internally, I express concern for the company” (U8).

There was little difference between the statements of Polish and Ukrainian respondents regarding the consequences for whistleblowers. Yes, the consequences “are more serious for those who try to explain things inside the organization” (U2) rather than “deciding to act outside the organization” (U7). Internal and external whistleblowers, however, should “fear dismissal” (U3), “increasing conflicts with colleagues” (U4) and “rejection by those around them” (U10). Internal whistleblowers “seem to be more concerned about the organization”, which does not change the fact that they “suffer more serious consequences”, and these include “rejection by the environment” (U8) and “exposure to ostracism” (U5) and even “to retribution” (U4). To add, “a whistleblower operating inside an organisation is more easily identified”, which can result in “mobbing” and being considered “a snitch” (U9). It is easier to “remain anonymous ‘when acting outside the organization’” (U1).

Ukrainian respondents perceived that actions outside the organisation were more effective. This was strongly expressed by the last respondent, who stated that he did not believe “in the effectiveness of internal whistleblowers”

(U10). Inside the organisation, it is difficult to solve “swollen problems because there exist interrelations difficult to identify” (U5).

The research showed that respondents take an ambivalent stance towards anonymous whistleblowers. Polish supporters of anonymity generally pointed to fears of potential reprisals from the group and the possibility of being stigmatised. Anonymity would provide robustness and peace of mind in the preparation of specific information. At the same time, “maintaining anonymity is difficult, especially in a small organisation, so one has to expect to be recognized by the members of the organization” (P9). Thus, a whistleblower “theoretically should be anonymous. If actions are made public, he or she risks reprisals from the group, which prevents action and also eliminates the desire to participate” (P1). For another respondent, “providing 100% anonymity benefits the whistleblower for him or herself as well as for the organization”, and “total anonymity enables the case to be taken seriously, without drawing hasty conclusions” (P4) or “unfounded opinions” (P6), guarantees “comfort with a fair approach to the case” (P7). A whistleblower should be anonymous “because of the stigma as a whistleblower against employers” (P5) or “to remove fears of retaliation” (P10). An anonymous whistleblower would “feel safe” (P8).

There was a belief among opponents of anonymity that whistleblowers could then report unprompted on matters that were untrue or with personal motives such as revenge in mind (P2). They could be “subjective, whether or not certain emotions would creep in between the individuals concerned” (P3).

The research showed that on the issue of anonymity, Ukrainian respondents also showed some divergence in their approach to the issue. Its acceptance stemmed from concern for the future welfare of the organisation. “The purpose of whistleblower reports is to expose unethical and “mobbing cases in the organization” (U1) and “legal cases” (U6). “A whistleblower can” (U1) and even should act anonymously “to improve the situation” (U4). Anonymity would ensure safety. Given the “existing concerns about potential dismissal” (U5), “other types of harassment” (U9), it is better if the whistleblower “remains anonymous”. However, one should not “forget the need to ensure the reliability of the information obtained” (U4 and U9). Anonymity provides freedom to “act, but in terms of remediation, it would be better if the whistleblower was not anonymous” (U9).

There was also no shortage of ambivalent approaches to the issue. On the one hand, “for ease of action, the whistleblower should remain anonymous” (U2). On the other hand, “whistleblowers should be registered and this is necessary due to the corrective nature of the action” (U7). Anonymity may help to “protect the whistleblower”, but also “may lead to uncertainty as to the reliability of the subject of the reported wrongdoing” (U10).

There were also opinions about the need to disclose one’s personal information. Namely, “it may result from increasing the credibility of the information received” (U3). One cannot be content with anonymity “when there is a need to rectify a situation” (U8).

Research has shown that it would be better for the company if the whistleblower worked there. Being a member of an organisation means that “we know best what is going on inside and can no longer remain silent” (P2). Being a member of an organisation “we know the procedures and patterns of actions, so we should know which actions to report” (P1). By remaining within an organisation, a whistleblower “has real-time access to what is happening in the organisation’s structures and operations” (P8). When working in a given company, “a whistleblower functions in the environment on a daily basis and is able to more accurately identify behaviour that does not comply with legal and ethical norms” (P4). Respondents argued that a member of the organisation “is more aware of irregularities, abuses that are carried out in a given workplace” (P5) and “knows the situation and atmosphere in the organisation very well” (P7). The whistleblower should be in the organisation because he or she “knows the organisation very well and is able to notice irregularities” (P9), furthermore “knows well how the organisation works and how it is managed” (P10).

It is more comfortable for the whistleblower to remain outside the structures of the organisation. Being outside the organisation relieves “fears of exclusion” (P1), “exclusion from the group” (P3), and the whistleblower “does not fear for their fate” (P2). Being outside the organisation “we have no fears about the future and good relationships” (P4). When not working for a particular company, “we do not have to fear the consequences of the whistleblower actions, as far as harassment from management goes” (P5). A whistleblower “does not have to fear the consequences”, but “the knowledge of such a person

may be limited" (P7). A whistleblower being in an organisation "witnesses a lot of events" (P8), and "outside its structures is accompanied by less concern about his or her fate" (P10).

On the other hand, in the case of a whistleblower who reports wrongdoing and remains outside the company, it should not "be ruled out that he or she is carrying out some act of revenge, e.g. for being fired" (P6). Those who do not work "will not be credible to the end" (P9).

Although the whistleblower should be a member of the organisation, in principle, "any responsible person and therefore even the customer" can be a whistleblower (P10). However, the customer has "limited knowledge of the organization" (P4), such knowledge "lacks integrity" (P5), is "superficial" (P1), such person "does not know the environment and procedures" (P7). Two respondents asked, "even if they have some contact with the organisation, what knowledge do they have?" (P8; P9). Customers "do not have the opportunity to review organisational policies frequently" (P2). There are some circumstances that speak "in favour of the client, as the lack of intimacy with employees" (P3) and "lack of opportunism" (P6).

A study of Ukrainian respondents showed that "in order to provide reliable information, it is better for the whistleblower to remain a member of the organization". It can and even should "be a person working in the organisation, as he or she is familiar with its activities, irregularities, procedures and patterns of behavior" (U2). The whistleblower's familiarity with the organisation "stems from the fact that they can accurately see irregularities with their own eyes" (U4) and "can easily spot behaviour that deviates from the norm and accepted standards" (U10). People who work in a company "often have direct knowledge and information about abnormal activities" (U1). Through "the workplace, they can spot irregularities that are otherwise unavailable to them" (U3). By remaining within the organisation, the whistleblower "knows the organisation and its activities" (U5), and has "the ability to react quickly to an irregular situation" (U6). A whistleblower from within an organisation "can more easily spot many incompatible attitudes" (U7), which remain "incompatible with existing legal norms" (U8), the accepted "ethical rules that apply in the group" (U9).



As in the case of the Polish respondents, in the case of the Ukrainian respondents, remaining outside the organisation makes one “lose the fear of losing their job” (U1) or “being labelled a collaborator” (U3), “being deprived of support from colleagues” (U5). Being a whistleblower and an employee leads to “fears of reprisals” (U7), “isolation” (U9), or closer to “unspecified negative consequences” (U8). The whistleblower “staying inside the organisation faces challenges” (U10), “has to reckon with the fact that they will be immediately exposed” (U2), and, despite “the rules and principles put in place, will be ‘immediately disclosed’” (U4).

However, being a whistleblower staying in an organisation is a “utopian idea” (U10) and it is difficult to believe “in positive and realistic solutions to organisational problems” (U7). Therefore, if we want to “talk seriously about whistleblowers, the only solution is to be an external whistleblower” (U9). “The only people who can be whistleblowers are those outside the company” (U2). However, an external whistleblower “has unreliable information” (U4). This group should include customers, but “they are not reliable” (U5), which does not change the fact that “knowledge gained from them can and should be verified” (U9). Those “dismissed are not necessarily credible, and may be driven by a desire to retaliate” (U7) or “give vent to bad emotions” (U8). Although the potential customer is independent, it should be remembered that they have “incomplete” (U3), “superficial knowledge” (U1). Which, of course, does not change the fact that “a customer or another person who knows irregularities should report violations” (U6) and not “fear that it may be considered superficial” (U1).

The research has shown that a distinction between external and internal whistleblowing must be made. Indeed, internal whistleblowing is more beneficial for the organisation because of its image side. However, in terms of effectiveness, whistleblowing is definitely better when the whistleblower is outside the organisation. Regardless, the consequences for whistleblowers are similar, risking ostracism and exclusion. In this connection, let us note that the three-step model for whistleblowing in companies, developed many years ago, loses none of its relevance. It proposes that organisational deficiencies and misconduct should be dealt with in the following order. First, action should be taken

within the organisation itself. As a second step, when remedial work is not undertaken, it would be necessary to go to the institutions with powers of control over the company's governing bodies in which the ethical or legal principles are being breached. If the problem could not be solved at this level either, the public, such as the media, would have to be approached (Vandekerckhove & Lewis, 2012; Latan et al., 2019).

The fear of losing one's job and social exclusion is one of the critical issues in the discussion on whistleblowing. It is evident among Polish and Ukrainian respondents, as well as in the literature dealing with the issue (Shostko, 2020; Aziz, 2021; Kun-Buczko, 2021). The Ukrainian literature adds that the lack of positive and effective results of whistleblower activity is a serious problem for those wishing to take corrective action in an organisation (Khalymon et al., 2020).

In terms of anonymity, the research has shown that it allows people to focus on problems and diminish their fear of being identified and, thus, potentially excluded. This was a fundamental reason why tools to ensure anonymity were introduced in many European countries (Chen, 2019). On the other hand, as the research shows, anonymity can lead to a lack of reliability in reporting information. By developing channels that allow for anonymity, the information provided may be considered unreliable by superiors, which does not change the fact that anonymity can positively influence those hesitant to become whistleblowers (Mrowiec, 2022). This is an important issue as the notion of a whistleblower in Polish culture is still associated with spying and lack of loyalty to the employer. Of course, this is a relic of the past stemming from the fact that any denunciation to the authorities was considered disloyalty to the group (Kobroń-Gąsiorowska, 2022). Let us note that whistleblowing is still perceived in Poland as a reprehensible activity and whistleblowers are usually referred to as snitches. A whistleblower is most often associated with a secret collaborator (Kun-Buczko, 2022). Therefore, there is a legal need to protect the whistleblower's personal data, which is provided by EU Directive 2019/1937 (Skupień, 2021). Note that research in Ukraine shows that the lack of anonymity in whistleblowing can contribute to strengthening the desire to be a whistleblower in the fight against corruption (Los et al., 2022; Khalymon & Prytula, 2019). Being

anonymous does not mean that threats against the whistleblower, even from dignitaries, will be abandoned (Vandekerckhove, 2021).

The research has shown that it would be better for the whistleblower to be a member of the organisation. It is related to the issue of the credibility of the whistleblower and their access to reliable information. According to the respondents, it would therefore be better if the whistleblower was inside the organisation and not outside the organisation's structures. It is important to stress that the credibility and reliability of the whistleblower is a major issue in the discussion of whistleblowing itself (Bushnell, 2020; Foxley, 2019). The problem arose during one of the first acts to encourage whistleblowing i.e. during the American Civil War, The False Claims Act was introduced in Washington to prevent the embezzlement of money intended for military purposes. In an effort to encourage potential whistleblowers, The False Claims Act guaranteed them protection and financial rewards. However, a condition of the gratification was that the money was recovered at the end of the lawsuit (Eaton & Akers, 2007; Ting, 2006). This does not change the fact, as research has shown, that a whistleblower can be someone outside its structure, such as a client or contractor. A whistleblower who is outside the organisation should feel safer than one who remains a member of the organisation.

## Conclusions, Limitations and Future Research

Being a whistleblower has never been an easy challenge, and the issue itself may even strain international relations (McKee et al., 2022). This is all the more so since, according to EU Directive (EU) 2019/1937, a whistleblower can be anyone who identifies unethical and unlawful conduct under EU law. In a way, modern technologies are meeting the EU's expectations, which allow the transmission of sensitive information quite freely (Lam & Harcourt, 2019). The literature on the subject shows high hopes for increased understanding of whistleblowers on both the Polish and Ukrainian sides (Skoczylas-Tworek, 2020; Biletskyi, 2022; Kun-Buczko, 2022), which, of course, does not nullify

the question of the credibility of the whistleblower on the part of those who are obliged to take corrective measures. The issue of anonymity is and will continue to be a long-standing problem in the whistleblowing discussion. The research conducted in this study has shown that the attitude towards anonymous whistleblowers is ambivalent. Comparative research between countries associated with the Anglo-Saxon tradition, among which the roots of whistleblowing must be sought, and those that do not grow out of such a cultural tradition would be interesting in this regard (Clark et al., 2020). Clearly, further comparative research would need to broaden the research group. This does not change the fact that it is not easy to reach people who are familiar with the issue and may encounter it in organisational management. Ethicists will not be able to distance themselves from the issue of whistleblowing from the perspective of comparative research, as it is not always integrity but rather personal reasons that may be behind the decisions made by whistleblowers (Valentine & Godkin, 2019). Another issue that emerges quite clearly today is the influence of gender on whistleblower attitudes and its acceptance (Prymakova & Evans, 2022). It would be interesting to undertake comparative research in this regard with the EU directive in mind.

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