**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