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The Role of National Culture in Shaping Perceptions of Internal Whistleblowing: A Comparative Study of Poland and Latvia

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Abstract:

Purpose: *The decision to engage in whistleblowing behaviour is influenced by a number of factors. This paper focuses on two variables: employees' perception of whistleblowing and cultural background. Perception represents the ultimate filter through which one perceives and subsequently interprets reality, while culture constitutes a significant element in shaping perception. The present study addresses the following research question: Does the national culture constitute a differentiating factor in employees' perceptions of internal whistleblowing in Central and East European countries?*
Design/Methodology/Approach: *The study was conducted using the vignette method. Respondents are working professionals of big and mid-sized companies in Poland (N=97) and Latvia (N=63). To extract quantitative insights from the collected survey data, a composite metric—termed the 'Perception Score'—was constructed. Furthermore, a qualitative analysis of the responses provided by respondents was conducted, with the data organised into categories that allowed for the description of the phenomenon under investigation.*
Findings: *The findings of the study are as follows: The perception of internal whistleblowing is found to be consistent across Poland and Latvia. While national culture exerts some influence on perceptions of whistleblowing, it is not as significant as had previously been assumed. The perception of internal whistleblowing in Poland and Latvia can be described as moderately positive.*
Practical Implications: *The paper gives a better understanding of how to encourage employees to report abuse in different cultures, especially in the cross-cultural companies. The identification of the determinants of declared whistleblowing willingness and the choice of preferred whistleblowing channels can provide guidance to practitioners in the design and implementation solutions.*
Originality/Value: *The article brings new value to the literature on role of national culture for the perception of internal whistleblowing in Poland and Latvia as representatives of Central and East European counties. Furthermore, the research highlighted the limitations of applying the concept of culture dimensions as proposed by G. Hofstede to this specific group of countries.*

Keywords: *National culture, whistleblowing, wrongdoing, cultural dimensions.*

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1. Introduction

Whistleblowing is an important management tool for the disclosure of wrongdoing in the company. It allows corrective and remedial action to be taken in the company. According to the findings of the Occupational Fraud 2024 study, the financial loss to the organisations surveyed in 2024 will be $3.1 billion. It is estimated that organisations lose 5% of their revenue to fraud every year.

Whistleblowing is the most common way to uncover fraud, accounting for 43% of cases. This is more than three times as many cases as any other detection mechanism. More than half (52%) of irregularities are reported by employees. Other common methods of detection include internal audit (14%) and management review (13%). Together, these three detection methods account for 70% of the cases in the data presented. Similar results, indicating the importance of whistleblowing in detecting irregularities in organisations and the role of employees in this process, are found in reports and scientific studies.

This indicates the need for in-depth research in this area. From the company's perspective, whistleblowing is not only a voluntary act to monitor the performance of the organisation but also it is a regulatory requirement. In the European Union, organisations are obliged to provide channels and other conditions to ensure the protection of whistleblowers.

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 is legislation that is one of the elements shaping the space in which the reporting of abuses and violations of existing rules takes place. All member countries of the European Union have adopted the above Directive. Creating whistleblowing channels not only provide employees with the mean to report but is a signal that the company cares about ethical conduct (Epley and Kumar, 2019).

The variety of factors that determine employees' willingness to blow the whistle indicates the complexity of this issue. The literature points to many factors analysed from different points of view. One can find the research on such factors as: whistleblowing intentions (Mesmer-Magnus and Viswesvaran, 2005; Oelrich, 2021; Chiu, 2003); type of wrongdoing (Gupta and Chaudhary, 2017), motivation (Waytz, Dungan, and Young, 2013; Swiątek-Barylska, 2013; Dungan, Waytz, and Young, 2015), contextual and situational groups of factors like cultural background, perceived consequences, perceived social acceptance and training in the workplace **(**Dungan, Waytz, and Young, 2015).

Whistleblowing intentions are influenced by various factors. In this paper we focus on two of them (variables): employees' perception of whistleblowing and cultural background. Perception is the ultimate filter through which one perceives and translates reality, whereas culture is one of the key elements that shape perception.

The research scope outlined in this paper addressed the following research question: Does the national culture constitute a differentiating factor in employees' perceptions of internal whistleblowing in Central and East European countries?

The structure of the paper is determined by its purpose. The first (theoretical) part of the paper is based on the literature review. It defines and explains the analysed phenomena, eg. whistleblowing and perception. The paper explores the meaning, definition and determinants of whistleblowing and employees' behaviour (silent or voice).

To answer the research questions, the authors also describe and explain the process of perception. This part of the study is the starting point for the research. Research methods, findings and conclusions are presented in the second (empirical) part of the paper. It ends with the discussion which includes contributions and limitations of the research, and suggestions for future research.

2. Literature Review

2.1 The Phenomenon of Internal Whistleblowing

Whistleblowing as a term evolved in the 1930s from the metaphorical phrase *"to blow the whistle"*, which expressed the idea of drawing public attention to something that was not visible (Meriam-Webster Dictionary). Although "whistleblower" had previously represented the role of referee and had a more direct meaning, over time, after the metaphorical expression appeared, the term fully acquired its new familiar meaning.

Although the problem of whistleblowing has been studied by researchers over the past decades, there are still many questions in this field. The main reason for this is the fragmentation of research on the phenomenon (Mehrotra *et al.*, 2020).

However, it should be noted that there is a relatively high degree of consensus in the literature on how to define whistleblowing. The classic definition describes whistleblowing as 'the disclosure by members of an organisation (former or current) of illegal, immoral or unlawful practices under the control of their employers to persons or organisations who may be able to take action (Near and Miceli, 1985). If whistleblowing is seen as a process, the following elements of it can be recognized:

the whistleblower (actor), the complaining or reporting (act), the third party who has received a complaint, and the party against whose wrongdoing the complaint is made (Near and Miceli, 1995).

Scientific research on whistleblowing refers to different aspects and problems of its application. These range from factors that affect both the phenomenon of whistleblowing itself and the whistleblowers themselves. These include organisational, ethical and cultural factors as well as demographic characteristics of the whistleblower (Skoczylas-Tworek, 2020' Suryanto *et al.*, 2017).

Definitions of whistleblowing are usually based on all or some of the elements and their characteristics. There may be differences in the characteristics of whistleblowers (who, where and why), types of wrongdoing and channels of disclosure. The distinction between internal and external whistleblowing is not only of formal importance in relation to the recipient of information about an illegal practice, but also for the process as a whole.

Both internal and external whistleblowing appear to be two different faces of the same phenomenon, but their predictors differ and employees prefer to report internally (Mansbach and Bachner, 2010). Attitudes towards whistleblowing differ in terms of who is informed about wrongdoing. Internal whistleblowing is associated with loyalty to the employer/company or behaviour in line with the code of values, while sharing information with external institutions does not have unanimous connotations.

External whistleblowing is more often perceived as a sign of conflict or results from a feeling of helplessness or a lack of belief in the effectiveness of measures taken within the organisation (Świątek-Barylska, 2013). The framework of factors influencing internal whistleblowing consists of 12 areas, grouped into a variety of factors that are important for encouraging employees to report internally (Mrowiec, 2022).

The proposed perspective focuses on those areas that are or can be under the control of an organisation: 1. ethics, 2. leadership, 3. policies and procedures, 4. relationships and safeguards, 5. commitment, trust and social relations, 6. organisational justice, 7. education and training, 8. reporting channels, 9. communication, 10. rewards and sanctions, 11. size, structure and power relations of the organisation and finally 12. audit committee.

Researchers (Mesmer-Magnus and Viswesvaran, 2005; Oelrich, 2021; Chiu, 2003) use two different concepts when talking about the origins and drivers of whistleblowing, which are: 1) Whistleblowing intention and 2) whistleblowing behaviour.

Intentions correspond to the probability of the person choosing a behaviour under certain circumstances, whereas behaviour is a direct action, which can be determined by the intentions. In the research regarding whistleblowing intentions, there is no commonly accepted model, however, there are some common patterns.

The first type of model can be seen as a differentiation between two main categories of factors: (1) individual and (2) contextual. Some of the authors also highlight the characteristics of wrongdoing as one of the factors (Gupta and Chaudhary, 2017).

Second type, takes into account three factors: (1) personal, (2) situational and (3) cultural. Park, Rehg and Lee (2005) highlight the importance of studying whistleblowing intentions from an individual perspective as the decision is usually made by the person solely and influenced by their beliefs and experiences.

Whistleblowing intentions are influenced by variety of factors. The diversity and complexity of the factors, on the one hand, indicate the directions of detailed research undertaken by scientists, on the other hand, leads to the search for comprehensive determinants of this phenomenon.

For the purpose of the paper we concentrate on 1. perception and 2. cultural background, which may be of the nature of such factors.

2.2 Perception of Internal Whistleblowing

Perception is a process where a person selects, organizes, identifies and interprets the sensory information he receives to understand his environment (Kenyon and Sen, 2015). It means that the organizational, social, economic and legal solutions implemented in organisations, are subject to evaluation and filtering by the employee. This also applies to the determinants of internal whistleblowing.

Perception can be seen as a process of translating environmental happenings into "meaningful experiences" (Singer, 1987). Psychological perception as one out of two types of perception (the second one is physical), is formed by people's values, beliefs, needs, interests and interpretation of external happenings based on existing background (Qiong, 2017).

The studies suggest that perception affects whistleblowing through factors such as self-interest (Heumann, Friedes, Redlawsk, Cassak, and Kesari, 2015), organizational/environmental influences (Kwon, Jeon, and Ting, 2021), perceived severity of misconduct (Yustina, Sugiyanto, Dewi, and Mahmudah, 2022), emotional and loyalty considerations (Pacilli, Giovannelli, Spaccatini, Pagliaro, Brambilla, Barreto, and Sacchi, 2022; Dungan, Waytz and Young, 2019), and cultural context (Cheng, Karim, and Lin, 2015). As a cognitive process, perception is built on existing patterns and models formed by culture.

Culture has a significant influence on the perception, provides criteria and produces "different ways of knowing and doing". The pattern that is set in the culture influences the way individuals behave and interact in the company (McDaniel, Samovar, and Porter, 2011). The research indicates a correlation between national culture and whistleblowing behaviour. Hofstede's cultural dimensions such as collectivism, power distance, and long-term orientation play significant roles in shaping individuals' attitudes and decisions regarding whistleblowing.

Individuals from collectivist cultures are generally less likely to engage in whistleblowing compared to those from individualistic cultures (Brody, Gupta and Turner, 2020). Power distance can weaken the whistleblowing intention, while masculinity and long-term orientation can strengthen it (Rustiarini, Yuesti, and Dewi, 2021).

Hofstede's concept is widely applied in research on the cultural determinants of whistleblowing. Much less common is research on differences in attitudes toward whistleblowing based on nationality. Nationality and cultural orientation significantly influence university students' attitudes towards various forms of whistleblowing in organizations. There are significant differences in the attitudes of university students from South Korea, Turkey and the UK (Park, Blenkinsopp, Oktem, and Omurgonulsen, 2008). We should also underline the role of history for the perception of whistleblowing (Świątek-Barylska and Opara 2016). Misinterpreting this notion is a European problem – people mistake whistleblowing for denunciatory activities.

In the context of the research conducted in the past, the question should be asked, whether employees in the countries of Central Europe have a similar perception of whistleblowing? Does the fact that countries belong to one cultural bloc, but with their individual histories and social characteristics, unify or differentiate the phenomenon under study?

3. Research Methodology

While numerous studies have explored the correlation between Hofstede's cultural dimensions and whistleblowing perception, there is still a gap in research focusing on Eastern and Central European cultures. The study was conducted among Polish and Latvian employees because the cultural dimensions outlined by Hofstede indicate that Poland and Latvia exhibit notable differences. Consequently, it is expected that employees from Poland and Latvia will demonstrate different opinions and whistleblowing perceptions.

Poland and Latvia are countries with diverse histories that formed their unique cultural characteristics. Poland's culture is influenced by its unique blend of Western and Eastern European elements, which is reflected in its legal, economic, and social systems (Davies, 2005).

Latvia, located in the Baltic region, is considerably smaller than Poland by size and population. Latvia was part of the former Soviet Union, and this history still impacts its present-day socio-cultural and business environment (King, 2012). Both countries are EU members and thus adhere to the bloc's whistleblowing protection legislation. According to Hofstede cultural dimensions, there are following differences between Poland and Latvia (Table 1).

Table 1. *Poland and Latvia - Country Comparison*

Cultural dimension	**Poland**	**Latvia**	**Difference (absolute value)**
Power distance	68	44	24
Individualism	47	70	23
Masculinity	64	9	53
Uncertainty avoidance	93	63	30
Long term orientation	49	69	20
Indulgence	29	13	16

Source: *https://www.theculturefactor.com/country-comparison-tool?countries=latvia%2Cpoland*

Poland has a higher power distance level in comparison to Latvia (68 vs 44) and an extremely high uncertainty avoidance index (93 vs 63), which, according to the research, means that representatives of Poland show a lower tendency to engage in whistleblowing activities compared to their Latvia counterparts (Brody, Coulter, and Mihalek, 1998). Moreover, Poland has a lower individualism score than Latvia (47 vs 70), which also may contribute to a potentially lower openness to whistleblowing.

A significant difference in the level of the result concerns masculinity. In the case of Poland, it is 64, while in the case of Latvia, it is 9. This means differences at the 55 level of scores. Masculinity strengthens the relationship between professional commitment and whistleblowing intention, suggesting that cultures valuing assertiveness may support whistleblowing (Rustiarini, Yuesti, and Dewi, 2021).

The following research questions were identified as key areas of investigation in the study:

- *Q: Does the national culture constitute a differentiating factor in employees' perceptions of internal whistleblowing in Central and East European countries?*
- *Q1: Are there differences between perceptions of internal whistleblowing in Poland and Latvia?*
- *Q2: What is the level of positive perception of internal whistleblowing in Poland and Latvia?*
- *Q3: What are the preferred channels for reporting whistleblowing activities?*

The study was conducted using the vignette method (Agostoni, Schratz, and Elof, 2024). Participants were asked to read three scenarios that described different situations in the organization. Two scenarios were prepared based on the literature (Schultz *et al.,* 1993; Arnold and Ponemon, 1991) and the third was prepared specifically for this study. Each scenario contained description of the situation, characteristics of participants/characters and their positions in the organisation, personal costs of reporting, and a series of circumstances.

Each scenario was followed by eight questions, aimed to reveal 1. respondent's perception and evaluation of potential internal whistleblowers' decision and 2) respondent's willingness to report wrongdoing. The scenarios differ in terms of the following elements: potential personal cost of whistleblowing, potential impact on society (risk to life and health), involvement of the employee in the situation, level of likelihood of potential confrontation with managers.

Respondents are working professionals of big and mid-sized companies in Poland (N=97) and Latvia (N=63). The sampling methodology employed for this study was non-probability convenience sampling. To extract quantitative insights from the collected survey data, a composite metric—termed the 'Perception Score'—was constructed.

The Perception Score was designed to quantify the perceptions of respondents regarding internal whistleblowing, based on their responses to four key questions in each scenario. Each question was assessed using a 5-point Likert scale. Perception Score ranges between 1 and 5 and serves as a standardized measure of each respondent's perception towards internal whistleblowing in their professional environment. For this research, each score within this scale is indicative of a distinct perception category.

Specifically, a score within the interval of 1.0 to 1.8 signifies a strongly negative perception, 1.9 to 2.8 denotes a moderately negative perception, 2.9 to 3.8 indicates a neutral perception, 3.9 to 4.8 represents a moderately positive perception, and a score of 4.9 or 5.0 corresponds to a strongly positive perception. This interpretative schema helps to categorize the participant's attitudes towards whistleblowing based on their responses. It provides a spectrum of perceptions from strong negativity to strong positivity, thereby enabling a nuanced understanding of the respondent's attitudes and perceptions towards internal whistleblowing.

The questionnaire was available in three languages: Polish, Russian and English, to increase the number of respondents and understanding.

4. Research Results and Discussion

Based on the data collected, it can be concluded that perceptions of internal whistleblowing in Poland and Latvia are at a moderately positive level. After calculating Country Level Perception Score only minor numerical difference was found. For Latvia, the median perception score is 4.42, and for Poland, it is 4.5. (scale 1-5). The overall trend is similar both in Latvia and Poland. One can find differences in results between various scenarios (situations).

Perception scores are higher for the scenario, where high risk for society was involved (building catastrophe) as a result of the wrongdoing and the scenario, where reporting is the direct professional responsibility of the person involved. In the last scenario, the perception score is lower for both countries, which may be connected to the low impact of wrongdoing on society.

If we look into the distribution of the scores among the countries, it is visible that for the majority of respondents from both Poland and Latvia, the distribution is right-skewed and the score was in the range from 4.40 to 4.70. However, then it is visible that more respondents from Poland were in the range from 4.70 to 5.00, while in Latvia second most frequent range is 4.10-4.40. Only 20,3% of Latvian and 22,86% of Polish respondents showed a neutral or negative attitude toward whistleblowing (range from 2 to 4.1).

The biggest difference between the two countries in the distribution can be observed in the higher range of 4.7-5.00. 24.7% of respondents from Poland fell into that range, compared to only 9,4% in Latvia. Upon examination of the score distributions across the three scenarios, notable variations are evident.

In addition to the structured quantitative responses, the study has also utilized open-ended questions to collect additional understanding of the respondent's rationale. These questions serve to supplement the numerical data, providing qualitative insights that enable an overview of participants' perspectives. 34.7% of respondents provided answers to open questions.

Respondents who supported the decision to blow the whistle justified it using the following arguments: a) fear of social or personal consequences of the wrongdoing and not blowing the whistle b) pressure of laws and regulations c) professional responsibility d) fairness and ethics. On the opposite side, people who did not support reporting decisions were underlying: a) personal costs, b) lack of loyalty to the organisation.

The research also indicated a lack of differentiation in preferred channels of whistleblowing between Poland and Latvia. Depending on the situation described in the scenarios, respondents indicated a different preferred whistleblowing channel. These preferences were related to the characteristics of the situation, not the nationality of the respondents.

Summing up, based on the collected data, it should be concluded that there are not significant differences between perceptions of internal whistleblowing in Poland and

Latvia. National culture has some influence on perceptions of whistleblowing, but not as significant as initially assumed.

It is important to acknowledge that the findings of a survey are constrained by the size of the survey sample and are therefore only representative of the population surveyed. It is therefore inadvisable to draw any general conclusions from them.

5. Conclusions, Proposals, Recommendations

The findings of this study do not align with the existing literature which shows a correlation between national culture and whistleblowers' behaviour. Individuals from collectivist cultures are generally less likely to engage in whistleblowing compared to those from individualist cultures (Brody, Gupta, and Turner, 2020). Power distance may weaken whistleblowing intention, while masculinity and long-term orientation may strengthen it (Rustiarini, Yuesti, and Dewi, 2021). The cultural differentiation between Poland and Latvia measured according to the dimensions of G. Hofstede, does not indicate the existence of significant differences between the countries in the perception of internal whistleblowing.

This raises the question of why the two countries included in the study, which display different characteristics, exhibited comparable results in terms of perceptions of internal whistleblowing. This raises the question of whether the influence of dimensions of national culture other than those indicated in G. Hofstede's concept may be a contributing factor. Such an assumption may appear reasonable, given that both countries have a history of political, social and economic influence from the former Soviet Union.

Following the Second World War, the socialist state assumed ownership of private companies and remained under the influence of the Soviet Union, which resulted in the curtailment of freedom of speech. Such circumstances may influence the attitudes of Polish and Latvian employees towards whistleblowing.

In light of the limited number of comparative studies between Central and Eastern European countries, the results of this research may indicate the existence of significant cultural variables related to a country's history and the conditions that shape the formation of national culture, and thus organisational culture. This approach has rarely been implemented previously, and thus the results presented in this article may serve as a foundation for further research in this area.

Furthermore, it would be beneficial to ascertain whether the phenomenon under study is unified or differentiated by the fact of belonging to a cultural bloc, which has its own history and social particularities. The countries that have made the greatest contributions to whistleblowing research include the United States, the United Kingdom, and Australia.

It is notable that these countries have markedly different cultural backgrounds from those of Central and Eastern Europe, which may have an impact on the nature of the research conducted.

The majority of research in this field has been based on the concept of G. Hofetsede. The results of studies conducted in Central and Eastern European countries demonstrate the limitations of this approach. It is proposed that future research should concentrate on a research approach based on the concept of tight and loose cultures as put forward by M. Gelfand.

The distinction between tight and loose cultures is defined by the strength of social norms and tolerance of deviant behaviour, which are shaped by a multitude of distal ecological and man-made societal threats, as well as societal institutions and practices. The strength of social norms and tolerance of deviant behaviour is reflected and promoted by the predominance of strong versus weak situations that recur in everyday local worlds.

An alternative approach to the study of whistleblowing in a cultural context may facilitate the identification of new relationships between national culture and whistleblowing, or the different nature of the relationships described in the existing literature.

The paper has also a practical value as it gives a better understanding of how to encourage employees to report abuse in different cultures. The identification of the determinants of declared whistleblowing willingness and the choice of preferred whistleblowing channels can provide guidance to practitioners in the design and implementation of solutions in this area of human resource management, particularly given the legislative environment in which members of European Union are required to implement whistleblowing procedures.

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