

DEVELOPMENT OF THE WHISTLEBLOWING LIKELIHOOD INDEX (WLI) FOR OCCUPATIONAL FRAUD MITIGATION: A PRELIMINARY STUDY

Muhammad Syahmi Adli Roslan¹
Muhammad Hariz Hamid^{2*}
Roshima Said³

¹Accounting Research Institute (ARI), Universiti Teknologi MARA Cawangan Shah Alam, 40450 Shah Alam, Selangor, Malaysia (E-mail: 2024305187@student.uitm.edu.my)

²Faculty of Accountancy, Universiti Teknologi MARA Cawangan Kedah, 08400 Merbok, Kedah, Malaysia (E-mail: harizhamid@uitm.edu.my)

³Faculty of Accountancy, Universiti Teknologi MARA Cawangan Kedah, 08400 Merbok, Kedah, Malaysia (E-mail: roshima712@uitm.edu.my)

*Corresponding author: harizhamid@uitm.edu.my

Article history

Received date : 18-3-2025

Revised date : 19-3-2025

Accepted date : 6-4-2025

Published date : 25-4-2025

To cite this document:

Roslan, M. S. A., Hamid, M. H., & Said, R. (2025). Development of the Whistleblowing Likelihood Index (WLI) for occupational fraud mitigation: A preliminary study. *International Journal of Accounting, Finance and Business (IJAFB)*, 10 (60), 23 - 31.

Abstract: Occupational fraud, characterised by the misuse of organisational roles for personal benefit, poses significant risks across industries, resulting in major financial losses, reputational harm, and diminished stakeholder trust. It highlights the need for improved detection and prevention methods. This study examines whistleblowing as an essential mechanism for fraud detection, identifying it as a critical approach for revealing unethical practices that often evade traditional audits and compliance procedures. A review of the literature reveals that the likelihood of whistleblowing is influenced by a combination of organisational, individual, situational, and demographic factors, each shaping employees' decisions to report misconduct. Yet, current fraud assessment models frequently overlook these behavioural and contextual aspects, limiting their effectiveness in supporting a whistleblowing culture. To bridge this gap, the study develops the Whistleblowing Likelihood Index (WLI), a structured tool designed to evaluate whistleblowing propensity within diverse organisational settings by quantifying the key influencing factors. By fostering a supportive climate for whistleblowing, organisations can strengthen defences against occupational fraud, bolster trust, and align with regulatory standards. The WLI offers a practical approach for reinforcing fraud prevention efforts and supports the broader aim of cultivating integrity-driven organisational cultures.

Keywords: Occupational Fraud, Fraud Detection, Fraud Mitigation, Whistleblowing, Whistleblowing Likelihood Index (WLI)

Introduction

Occupational fraud is defined as the misuse of one's position within an organisation to obtain personal gain through deliberate resource exploitation, which poses a serious risk to businesses globally. This type of fraud includes asset misappropriation, corruption, and manipulation of financial statements (Association of Certified Fraud Examiners [ACFE], 2022). Recent ACFE reports estimate that organisations lose approximately 5% of their revenue to occupational fraud each year, resulting in billions of dollars in losses worldwide (ACFE, 2022). Occupational fraud harms an organisation's financial health, impacts its reputation, weakens employee morale, and diminishes customer trust (Blye & Luamba, 2021). This impact is notably severe in finance, healthcare, government, and nonprofits, where occupational fraud frequently attracts regulatory scrutiny and costly litigation (Blye & Luamba, 2021). The nature and prevalence of occupational fraud differ considerably across industries. Sectors involving high cash handling, extensive inventories, or decentralised operations, such as retail and banking, are particularly vulnerable. During the COVID-19 pandemic, for example, the healthcare sector experienced increased susceptibility to fraud due to emergency financial relief programs and other related factors (Ramadhan, 2022). Beyond immediate financial losses, affected organisations often face regulatory penalties, competitive disadvantages, and loss of public trust, which can hinder profitability and sustainability (Blye & Luamba, 2021).

Whistleblowing is critical for detecting and preventing occupational fraud, providing employees with a means to confidentially or anonymously report unethical practices. Studies show that most fraud cases are uncovered through tips from employees, customers, or other stakeholders rather than through audits or investigations (Sukirman et al., 2020). Organisations that support whistleblowing foster an environment where suspicious activities can be addressed early, reducing the risk of financial damage (Mansor et al., 2020). Encouraging a whistleblowing culture not only aids in fraud detection but also promotes an ethical and transparent workplace, enhancing employee morale and loyalty (Mansor et al., 2020). Organisations with robust whistleblowing mechanisms are better equipped to implement anti-fraud policies that strengthen accountability and deter fraud (Mansor et al., 2020). This preventive approach is particularly valuable in high-risk sectors, where a culture of open reporting enhances risk management and regulatory compliance.

This study aims to develop a Whistleblowing Likelihood Index (WLI), a tool designed to evaluate the propensity for whistleblowing across various organisational settings. By identifying factors influencing employees' willingness to report fraud, this study seeks to provide a framework for organisations to strengthen their fraud prevention strategies (Sukirman et al., 2020). The WLI's significance lies in its potential to improve fraud prevention efforts, helping organisations identify weaknesses in their reporting channels and ethical frameworks. Additionally, by prioritising transparency, organisations can build a more resilient and trustworthy operating environment that aligns with broader societal expectations for corporate accountability (Sukirman et al., 2020). This WLI can provide a rigorous and quantifiable way to understand individuals' behavioural intentions to report fraud. In nations with whistleblower protection laws like Malaysia, the WLI may improve policy effectiveness by detecting organisational inadequacies in whistleblower support systems.

Literature Review

Whistleblowing Likelihood

Whistleblowing generally involves reporting unethical or illegal practices within an organisation, often by an employee who is aware of the misconduct (Miceli, Near, & Dworkin, 2008). This process entails informing internal or external parties capable of taking corrective action, serving as a crucial mechanism for upholding ethical standards and compliance within organisations. Whistleblowing helps protect organisational resources, safeguard stakeholders, and maintain institutional integrity, making it an essential component of effective governance (Alleyne et al., 2017). Organisations that encourage whistleblowing tend to have stronger compliance systems and more robust ethical cultures. Research suggests that environments supportive of whistleblowing reduce misconduct by increasing the likelihood of detection (Peeters et al., 2019). Moreover, such organisations are more proactive in managing emerging risks and addressing internal control issues, making whistleblowing a key element of organisational resilience and transparency (Culiberg & Mihelič, 2016).

Table 1: Definition of Whistleblowing Likelihood

Definition	Source
Whistleblowing likelihood refers to the probability that an individual within an organisation will report observed wrongdoing or unethical behaviour to authorities inside or outside the organisation.	Miceli & Near (1985)
The likelihood of whistleblowing is influenced by individual and situational factors, including the perceived seriousness of wrongdoing, the perceived support for whistleblowing, and the risk of retaliation.	Kaplan et al. (2009)
The estimated probability that an employee will report misconduct, which is shaped by organisational policies, individual personality traits, and the anticipated consequences of reporting.	Dozier & Miceli (1985)
The extent to which an employee perceives that whistleblowing is a viable option for dealing with unethical behaviour, based on the organisation's ethical culture, reporting mechanisms, and the severity of the unethical act.	Gundlach et al. (2003)
The probability that an employee will expose organisational malpractice, considering their ethical judgement, the perceived ethical climate, and the organisational support for whistleblowing.	Vandekerckhove & Commers (2004)
The probability that an individual will report unethical behaviour, based on their personal ethical orientation, fear of retaliation, and perceived effectiveness of reporting mechanisms within the organisation.	Mesmer-Magnus & Viswesvaran (2005)
The propensity of employees to disclose wrongdoing, contingent upon personal, situational, and contextual factors such as moral identity, organisational culture, and perceived protection from retaliation.	Park & Blenkinsopp (2009)
An employee's intention to report organisational misconduct, which is shaped by the perceived seriousness of the wrongdoing, organisational support for whistleblowing, and potential consequences of disclosure.	Zhang, Chiu, & Wei (2009)
The chance that an individual will expose unethical actions within the organisation, influenced by moral convictions, organisational policies, and the expected risks versus benefits of taking such action.	Jubb (1999)
The estimated probability that employees will report perceived wrongdoing based on the interaction of individual beliefs, organisational characteristics, and external forces, such as legal protection and social support.	Miceli, Near, & Dworkin (2008)

Whistleblowing is a crucial tool in detecting and preventing fraud. The latest ACFE report shows that over 40% of occupational fraud cases were initially detected through tips, most commonly from employees (ACFE, 2022). This high rate of detection underscores the value of whistleblowing as an anti-fraud mechanism. Whistleblowing also plays a preventive role by deterring potential fraudsters who recognize an increased risk of exposure (Miceli et al., 2008). Furthermore, a strong whistleblowing culture fosters accountability, as employees feel a responsibility to uphold ethical standards and report anomalies (Arroyo et al., 2023). Consequently, a well-supported whistleblowing system integrates employees as part of the organisation's ethical oversight mechanism (Yuswono & Hartijasti, 2018).

The Factors Influencing Whistleblowing Likelihood

Understanding the critical role of whistleblowing in fraud detection and prevention requires examining the factors that influence an employee's likelihood of reporting misconduct. These factors are complex and varied, involving organisational, individual, situational, and demographic elements that can either motivate or discourage employees from coming forward to blow the whistle (Gakhar & Mulla, 2021). Organisational factors significantly influence employees' willingness to report unethical behaviour. The organisation's culture is one of the most impactful of these factors. An ethical and transparent culture is linked with higher rates of whistleblowing, as employees feel supported and less fearful of retaliation (Nayir & Herzig, 2011). This support is often formalised through established reporting channels and anti-retaliation policies, which assure employees that their concerns will be taken seriously (Blenkinsopp et al., 2019). Additionally, organisations with strong ethical environments often have leaders who model integrity and transparency, further encouraging whistleblowing (Miceli, Near, & Dworkin, 2008). In contrast, organisations that discourage open communication or have weak compliance mechanisms may foster a climate of fear that discourages whistleblowing (Kwon et al., 2020). Organisational justice is the perception of fairness in policies and enforcement. It is also critical as employees are more likely to report wrongdoing if they trust the organisation to handle their concerns appropriately (Blenkinsopp et al., 2019). Effective organisational practices not only support but actively encourage whistleblowing by creating a safe, fair, and transparent environment.

Individual factors, such as personal ethics and moral judgement, also play a significant role in whistleblowing. Employees with strong ethical convictions are more likely to report misconduct, despite potential risks (Zhou et al., 2018). Research shows that individuals with higher levels of moral reasoning tend to prioritise ethics over personal consequences when considering whether to report unethical actions (Liu et al., 2015). Personal risk tolerance and self-efficacy also affect whistleblowing likelihood. Employees who feel confident that reporting misconduct will lead to meaningful change are generally more inclined to act (Miceli & Near, 1985). However, concerns about retaliation and job security also factor into the decision. Employees who feel vulnerable or fear harm to their careers may hesitate to report wrongdoing, even if ethically inclined (Moore et al., 2019). Consequently, individual moral values require support from assurances that protect employees from potential negative consequences.

Situational factors include the context in which a potential whistleblower becomes aware of misconduct. Severity and frequency of observed unethical behaviour are significant. The more severe or repetitive the misconduct, the higher the likelihood of whistleblowing (Gakhar & Mulla, 2021). Situations involving immediate harm to public safety or health often prompt quicker action due to the high risks involved.

Demographic factors, such as age, gender, educational background, and job position, also influence whistleblowing likelihood. Younger employees may hesitate to report misconduct due to concerns about job security, while more experienced or senior employees may feel a stronger sense of responsibility toward organisational integrity (Miceli et al., 2008). Employees with ethics or compliance training are often more familiar with reporting procedures and more confident in their ability to report misconduct (Potipiroon & Wongpreedee, 2020). Recognising these demographic influences can help organisations support groups that may need additional encouragement to participate in whistleblowing activities.

In summary, whistleblowing behaviour is shaped by a complex combination of organisational, individual, situational, and demographic factors, which collectively influence an employee's perception of the risks and rewards of reporting misconduct. Recognising the importance of these factors highlights the need for a structured tool, such as a Whistleblowing Likelihood Index (WLI), to systematically assess the likelihood of whistleblowing within an organisation (Nicholls et al., 2021). WLI enables organisations to evaluate their internal culture and reporting mechanisms, identify potential weaknesses, and implement strategies to enhance whistleblowing support (Nicholls et al., 2021). By measuring these factors, organisations can foster a better environment where employees feel empowered to report misconduct, ultimately strengthening fraud prevention and promoting ethical accountability.

Development of Whistleblowing Likelihood Index (WLI)

The development of the WLI is a systematic process aimed at creating a reliable tool to assess the likelihood of whistleblowing behaviour within organisations. The steps involved in this process by both existing literature and practical considerations, ensuring that the WLI is grounded in empirical evidence and applicable in real-world settings. There are six critical steps in the development of the WLI as follows:

1. Identification and classification of key factors influencing whistleblowing by referring to the practitioners' report and existing literature on whistleblowing
2. Modification of items based on the whistleblowing policy criteria and Whistleblowing Protection Act 2010
3. Removal/addition of items based on expert opinions
4. Removal/addition of items based on questionnaire survey results
5. Validation of index items by experienced scholars and practitioners in fraud prevention
6. Preparation of the final WLI/ Refinement of the WLI

Step 1: Identification and classification of key factors influencing whistleblowing by referring to the practitioners' report and existing literature on whistleblowing

The process begins with identifying and categorising the main factors that affect whistleblowing behaviours. This involves a comprehensive review of academic literature and practitioners' report, such as those from the Association of Certified Fraud Examiners (ACFE) and Transparency International, which emphasise factors like anonymous reporting channels and organisational responses (ACFE, 2022). These factors are organised into categories of organisational, individual, situational, and demographic factors to ensure that the WLI addresses all aspects influencing whistleblowing behaviour.

Step 2: Modification of items based on the whistleblowing policy criteria and Whistleblowing Protection Act 2010

The next step is to adapt the identified factors to align with existing policies and legal standards, such as Malaysia's Whistleblowing Protection Act 2010, which outlines protections for

whistleblowers against retaliation (Whistleblowing Protection Act, 2010). This step ensures that the WLI aligns with legal requirements, emphasising confidentiality and anti-retaliation provisions. It is hypothesized that aligning whistleblowing frameworks with legal criteria enhances reporting rates and strengthens fraud prevention.

Step 3: Removal/addition of items based on expert opinions

Consultation with experts in fraud prevention and whistleblowing provides valuable insights for refining the WLI. Academics, legal professionals, and practitioners review the initial list of items, suggesting additions or removals to improve relevance and clarity. For instance, experts may recommend including items on communication strategies related to whistleblowing or perceptions of fairness in investigations (Miceli, Near, & Dworkin, 2008). Expert input is essential in creating frameworks that are effective across various industries, enhancing the WLI's applicability.

Step 4: Removal/addition of items based on questionnaire survey results

A questionnaire survey is conducted among a diverse sample of employees to validate the WLI items. Survey results help identify which factors resonate with employees and accurately capture real-world influences on whistleblowing behaviour. Items that are consistently rated as irrelevant are removed, while new factors suggested by respondents may be added. This empirical validation ensures that the WLI reflects practical insights and accurately represents employees' experiences.

Step 5: Validation of index items by experienced scholars and practitioners in fraud prevention

To ensure reliability and validity, experienced scholars and practitioners in fraud prevention review the WLI items. Content validation is achieved through expert feedback, confirming that the WLI comprehensively covers all relevant aspects of whistleblowing. This step enhances the WLI's credibility and applicability as a predictive tool for assessing whistleblowing likelihood in organisational contexts.

Step 6: Preparation of the final WLI/ Refinement of the WLI

Table 2: Whistleblowing Likelihood Index (WLI)

Category	No.	Items
Organisational Factors	1	Ethical Climate
	2	Ethical Leadership
	3	Organisational Commitment
	4	Organisational Culture
	5	Perceived Organisational Justice
	6	Perceived Organisational Support
	7	Reporting Channel
	8	Whistleblowing Policy
Individual Factors	9	Job Satisfaction
	10	Job Security
	11	Locus of Control
	12	Moral Identity
	13	Moral Reasoning
	14	Perceived Personal Responsibility

	15	Personal Ethics
	16	Religiosity
	17	Threat of Retaliation
Situational Factors	18	Perceived Seriousness of Wrongdoing
	19	Power Distance
	20	Social Influence
	21	Strength of Evidence
Demographic Factors	22	Age
	23	Education Level
	24	Employment Type
	25	Ethnicity
	26	Gender
	27	Job Position
	28	Marital Status
	29	Tenure
	30	Work Experience

Conclusion

This paper provides valuable insights into occupational fraud mitigation, focusing on how organisational, individual, situational, and demographic factors shape whistleblowing behaviour. By identifying these influences, the study offers a nuanced understanding of the complexities in reporting fraud within organisations. Additionally, it emphasises the need for a structured and measurable approach to assessing whistleblowing likelihood, enhancing available tools for effective fraud prevention. The WLI stands out as a vital tool for organisations dedicated to fostering transparency and accountability. By quantifying whistleblowing drivers, the WLI helps organisations identify strengths and address gaps in their ethical frameworks, paving the way for more robust fraud deterrence. Beyond measuring likelihood, the WLI supports proactive ethical risk management, fortifying the organisation's integrity. Organisations are urged to integrate the WLI into their anti-fraud strategies and to invest in whistleblowing initiatives that protect and empower employees to report misconduct. Building a supportive environment for whistleblowing enables organisations to more effectively counter occupational fraud, protect their assets, and build public trust in their ethical standards. The WLI has potential benefits to offer where regulators and industry bodies (e.g., Bursa Malaysia, SC Malaysia, MACC) could use the WLI to enhance mandatory corporate governance disclosures and compliance guidelines related to ethics, transparency, and internal controls.

Acknowledgement

The authors would like to express their sincere gratitude to the Ministry of Higher Education of Malaysia, for the generous funding provided under the Fundamental Research Grant Scheme (FRGS) (FRGS/1/2023/SS02/UITM/02/22).

References

- Alleyne, P., Charles-Soverall, W., Broome, T., & Pierce, A. (2017). Perceptions, predictors, and consequences of whistleblowing among accounting employees in Barbados. *Meditari Accountancy Research*, 25(2), 241–267. <https://doi.org/10.1108/medar-09-2016-0080>
- Arroyo, P., Smaïli, N., & Bensid, S. (2023). Removing barriers to whistleblowing at nonprofit organizations through employee empowerment. *Accounting Perspectives*, 23(2), 267–300. <https://doi.org/10.1111/1911-3838.12332>
- Association of Certified Fraud Examiners [ACFE]. (2022). *Report to the nations on occupational fraud and abuse*. ACFE.
- Blenkinsopp, J., Snowden, N., Mannion, R., Powell, M., Davies, H., Millar, R., ... & McHale, J. (2019). Whistleblowing over patient safety and care quality: A review of the literature. *Journal of Health Organization and Management*, 33(6), 737–756. <https://doi.org/10.1108/jhom-12-2018-0363>
- Blye, M., & Luamba, D. (2021). Fraud in nonprofit organizations: How to mitigate it? *International Journal of Business and Management Research*, 9(4), 385–392. <https://doi.org/10.37391/ijbmr.090401>
- Culiberg, B., & Mihelič, K. (2016). The evolution of whistleblowing studies: A critical review and research agenda. *Journal of Business Ethics*, 146(4), 787–803. <https://doi.org/10.1007/s10551-016-3237-0>
- Dozier, J. B., & Miceli, M. P. (1985). Potential predictors of whistle-blowing: A prosocial behavior perspective. *Academy of Management Review*, 10(4), 823–836. <https://doi.org/10.5465/amr.1985.4279105>
- Gakhar, M., & Mulla, Z. R. (2021). Whistleblowing and the ‘person-situation’ conundrum: What matters more? *Journal of Human Values*, 27(3), 247–260. <https://doi.org/10.1177/09716858211022893>
- Gundlach, M. J., Douglas, S. C., & Martinko, M. J. (2003). The decision to blow the whistle: A social information processing framework. *Academy of Management Review*, 28(1), 107–123. <https://doi.org/10.5465/amr.2003.8925239>
- Jubb, P. B. (1999). Whistleblowing: A restrictive definition and interpretation. *Journal of Business Ethics*, 21(1), 77–94. <https://doi.org/10.1023/A:1005922701763>
- Kaplan, S. E., Pany, K., Samuels, J. A., & Zhang, J. (2009). An examination of the effects of procedural safeguards on intentions to anonymously report fraud. *Auditing: A Journal of Practice & Theory*, 28(2), 273–288. <https://doi.org/10.2308/aud.2009.28.2.273>
- Kwon, M., Jeon, S., & Tang, Y. (2020). The impact of predisposed traits and organizational factors on the U.S. federal employee perception of whistleblowing. *Public Personnel Management*, 50(2), 258–282. <https://doi.org/10.1177/0091026020938828>
- Liu, S., Liao, J., & Wei, H. (2015). Authentic leadership and whistleblowing: Mediating roles of psychological safety and personal identification. *Journal of Business Ethics*, 131(1), 107–119. <https://doi.org/10.1007/s10551-014-2271-z>
- Mansor, T., Ariff, A., & Hashim, H. (2020). Whistleblowing by auditors: The role of professional commitment and independence commitment. *Managerial Auditing Journal*, 35(8), 1033–1055. <https://doi.org/10.1108/maj-11-2019-2484>
- Mesmer-Magnus, J. R., & Viswesvaran, C. (2005). Whistleblowing in organizations: An examination of correlates of whistleblowing intentions, actions, and retaliation. *Journal of Business Ethics*, 62(3), 277–297. <https://doi.org/10.1007/s10551-005-0849-1>
- Miceli, M. P., & Near, J. P. (1985). Characteristics of organizational climate and perceived wrongdoing associated with whistle-blowing decisions. *Personnel Psychology*, 38(3), 525–544. <https://doi.org/10.1111/j.1744-6570.1985.tb00558.x>

- Miceli, M. P., Near, J. P., & Dworkin, T. M. (2008). *Whistle-blowing in organizations*. Routledge. <https://doi.org/10.4324/9780203809495>
- Moore, C., Mayer, D., Chiang, F., Crossley, C., Karlesky, M., & Birtch, T. (2019). Leaders matter morally: The role of ethical leadership in shaping employee moral cognition and misconduct. *Journal of Applied Psychology*, 104(1), 123–145. <https://doi.org/10.1037/apl0000341>
- Nayır, D., & Herzig, C. (2011). Value orientations as determinants of preference for external and anonymous whistleblowing. *Journal of Business Ethics*, 107(2), 197–213. <https://doi.org/10.1007/s10551-011-1033-4>
- Nicholls, A., Fairs, L., Toner, J., Jones, L., Mantis, C., Barkoukis, V., ... & Schomöller, A. (2021). Snitches get stitches and end up in ditches: A systematic review of the factors associated with whistleblowing intentions. *Frontiers in Psychology*, 12. <https://doi.org/10.3389/fpsyg.2021.631538>
- Park, H., & Blenkinsopp, J. (2009). Whistleblowing as planned behavior: A survey of South Korean police officers. *Journal of Business Ethics*, 85(4), 545–556. <https://doi.org/10.1007/s10551-008-9788-y>
- Peeters, M., Denkers, A., & Huisman, W. (2019). Rule violations by SMEs: The influence of conduct within the industry, company culture, and personal motives. *European Journal of Criminology*, 17(1), 50–69. <https://doi.org/10.1177/1477370819874447>
- Potipiroon, W., & Wongpreedee, A. (2020). Ethical climate and whistleblowing intentions: Testing the mediating roles of public service motivation and psychological safety among local government employees. *Public Personnel Management*, 50(3), 327–355. <https://doi.org/10.1177/0091026020944547>
- Ramadhan, D. (2022). Strengthening integrity and fraud awareness in preventing fraud during the COVID-19 pandemic. *Asia Pacific Fraud Journal*, 7(2), 213. <https://doi.org/10.21532/apfjournal.v7i2.266>
- Sukirman, S., Fakhruddin, F., Haryono, H., & Yanto, H. (2020). Determinants of whistleblowing intention: Implementation of the theory of planned behaviour with organizational support as moderating. <https://doi.org/10.4108/eai.29-6-2019.2290462>
- Vandekerckhove, W., & Commers, M. S. R. (2004). Whistle blowing and rational loyalty. *Journal of Business Ethics*, 53(1), 225–233. <https://doi.org/10.1023/B:BUSI.0000039411.11986.6b>
- Yuswono, T., & Hartijasti, Y. (2018). Employees' whistleblowing intention in public sector: The role of perceived organizational support as moderating variable. *Journal of Accounting and Investment*, 19(2). <https://doi.org/10.18196/jai.190296>
- Zhang, J., Chiu, R. K., & Wei, L. Q. (2009). Decision-making process of internal whistleblowing behavior in China: Empirical evidence and implications. *Journal of Business Ethics*, 88(1), 25–41.
- Zhou, L., Liu, Y., Chen, Z., & Zhao, S. (2018). Psychological mechanisms linking ethical climate to employee whistle-blowing intention. *Journal of Managerial Psychology*, 33(2), 196–213. <https://doi.org/10.1108/jmp-09-2017-0292>