

The Impact of Organizational and Situational Factors on the Relationship Between Disclosure Triangle Elements and Auditors' Whistleblowing Motivation

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ABSTRACT

Objective: This study aims to investigate the impact of organizational and situational factors on the relationship between disclosure triangle elements and internal auditors' whistleblowing motivation.

Methodology: The research employs a descriptive survey method, using a cross-sectional design and structural equation modeling to analyze data collected from a sample of 384 internal auditors through a questionnaire.

Findings: The results reveal that the disclosure triangle elements, specifically opportunity and rationalization, positively influence whistleblowing motivation, while pressure does not have a significant effect. Additionally, organizational and situational factors do not moderate the relationship between disclosure triangle elements and whistleblowing motivation.

Conclusion: Whistleblowing motivation is significantly driven by opportunity and rationalization, but organizational and situational factors fail to exert a moderating influence, emphasizing the need for ethical support and rational justification mechanisms within organizations to encourage whistleblowing behavior.

Keywords: *Disclosure Triangle, Auditors' Whistleblowing, Organizational Factors, Situational Factors.*

1 Introduction

Many organizations strive to establish a work environment free from errors and mistakes, making extensive efforts to prevent illegal and unethical activities. However, the reality is that achieving this goal completely is not possible. In fact, organizations seek ways to increase innovation and proactivity in work while reducing passive attitudes and deviant behaviors. Whistleblowing is a mechanism that identifies illegal and unethical activities within any organization and serves as an internal control tool (Tavan Gar Ranjbar et al., 2022). Unethical and illegal activities, regardless of their severity and negative consequences, are observed worldwide in both public and private organizations, underscoring the need for a monitoring system that is aware of the organization's shortcomings and reports them before undesirable consequences arise. Hence, having individuals in the organization who act as observers and take responsibility, serving as the organization's voice (whistleblowers) to alert authorities when necessary, is indispensable (Momenifar et al., 2023). Understanding the significance of whistleblowing as an effective method in combating administrative corruption requires careful planning for its implementation in society and within public and private organizations. Whistleblowing policies should be well-developed by policymakers and implemented with a comprehensive approach. Reporting or disclosing misconduct in auditing is a voluntary action where employees report unethical behaviors committed by their colleagues to internal or external bodies, regardless of existing legal standards and requirements, to prevent such misconduct (Alleyne & Chandler, 2018; Alleyne et al., 2017; Alleyne et al., 2013).

Whistleblowing is a crucial issue for regulators worldwide, as well-known institutions such as the World Bank, the World Trade Organization, and the Organization for Economic Co-operation and Development emphasize whistleblowing as a primary mechanism to prevent corruption. By disclosing information about fraud, corruption, and other forms of misconduct, whistleblowers have contributed to cost savings and the prevention of escalating scandals. The Global Fraud and Risk Report states that whistleblowing is the most successful mechanism for detecting fraud (Kroll, 2017). Nonetheless, there are still cases where whistleblowing is perceived as a complex ethical dilemma. From the whistleblowers' perspective, while the act of whistleblowing reflects their high moral standards, it entails risks, such as threats to their personal

lives, job loss, and various forms of retaliatory behavior (Young, 2017). Whistleblowing may be ineffective due to the challenges whistleblowers face when deciding whether to report unethical behavior. Thus, exploring whistleblowing motivations to identify the influencing factors and promote whistleblowing to leverage its benefits in fighting fraud and corruption is significant (Tuan Mansor et al., 2020; Tuan Mansor et al., 2022). One potential group of whistleblowers is internal auditors, who, due to the nature of their work, possess the skills to detect irregularities (May-Amy et al., 2020). Therefore, it can be expected that auditors would be among those with the greatest responsibility for disclosing information. However, the increasing number of financial fraud cases has called into question their role in protecting the public interest (Tuan Mansor et al., 2020).

The theoretical framework addresses the impact of large-scale financial scandals in recent years, which have caused devastating consequences for numerous stakeholders, including minority shareholders, employees, creditors, and other market participants. Many of these scandals and organizational wrongdoings have been exposed by internal individuals known as whistleblowers. Whistleblowing serves as one of the most crucial organizational control mechanisms, offering significant benefits to both organizational members and external stakeholders through the potential exposure of unethical or illegal acts (Molaei, 2024). In auditing, whistleblowing is described as a voluntary act where auditing staff report unethical behaviors committed within the organization, irrespective of existing legal or professional standards, to authorities (internal or external) capable of addressing these wrongdoings (Alleyne & Chandler, 2018). Research over the decades has focused on factors that can increase whistleblowing intent and reduce the reluctance of witnesses to speak out, with the Disclosure Triangle Theory, originating from the Fraud Triangle concept introduced by Cressey in 1953, being commonly cited. This theory explains three factors influencing organizational wrongdoing reporting: pressure, opportunity, and rationalization (Defiantoro et al., 2023).

Whistleblowing involves organizational members (or former members) disclosing unethical, illegal, or illicit activities managed by employees to entities capable of intervention (Near & Miceli, 1985). Latan et al. (2020) define whistleblowing as an intentional act that is not typically part of one's job description, involving reporting misconduct by those with special access to organizational data or information (Latan et al., 2020). During the decision-making process, whistleblowers evaluate three

components—opportunity, pressure, and rationalization—simultaneously guiding them to reveal wrongdoing (Goldoust et al., 2019; Nuswantara, 2022). Opportunity refers to available resources or channels that support reporting misconduct, such as open communication policies and ethical standards. Pressure involves the motivation to disclose, while rationalization refers to the cognitive process used to justify whistleblowing, easing any moral discomfort (Defiantoro et al., 2023). For instance, Murphy and Free (2015) argue that pressure may stem from external threats, such as retaliation fears (Murphy & Free, 2015), while opportunities arise when organizations provide ethical and supportive environments. Rationalization allows whistleblowers to reconcile their actions with ethical norms, reducing internal resistance to reporting (Latan et al., 2019, 2020; Latan et al., 2017).

Rationalization plays a significant role in auditors' whistleblowing behavior as a cognitive reasoning process that drives decisions (Murphy & Free, 2015). Whistleblowers often engage in rationalization to judge their actions according to ethical standards (Keil et al., 2017). Tsahuridu (2011) noted that observers who witness unethical acts and perceive significant threats must rationalize their approach before deciding to report (Tsahuridu, 2011). This psychological method helps them distinguish between what happened and what should have occurred in a given situation (MacGregor & Stuebs, 2014). According to the "Whistleblower Triangle," rationalization can serve as a cognitive basis for deciding to disclose information, with observers assessing perceived threats and legal protections (Latan et al., 2020). Past studies, such as Latan et al. (2017), confirm that rationalization significantly influences whistleblowing intentions, as whistleblowers evaluate the legitimacy and consequences of their actions before proceeding (Latan et al., 2017).

Organizational factors play a vital role in whistleblowing decisions, impacting the willingness to report issues like financial fraud (Brink et al., 2017; Brown et al., 2016). Whistleblowing creates a conflict between organizational loyalty and social accountability, with whistleblowers fearing job loss, social exclusion, or career setbacks (King, 1999). According to the Bystander Theory, the likelihood of whistleblowing decreases in larger organizations, where responsibility becomes diffused among more individuals, reducing the incentive to act (Ahmad et al., 2013). Supervisory or managerial roles can influence whistleblowing, as those with higher organizational positions have more authority and are often seen as setting

ethical standards for others. Individuals in higher managerial roles are likelier to disclose wrongdoing due to their power and responsibility. Additionally, the perceived severity of wrongdoing influences whistleblowing behavior, with more serious infractions increasing the likelihood of reporting. Yet, responses vary, especially if the wrongdoing is committed by senior organizational members who may suppress disclosures (Ahmad et al., 2013).

Bani Mahd and Gol Mohammadi (2017) explored the relationship between ethical climate and fraud warning in the auditing profession in Iran. Their study, involving 330 auditors from private and governmental auditing institutions, used structural equation modeling (AMOS software) to analyze questionnaire data. The findings revealed that ethical climate influences auditors' perceptions of personal responsibility and the consequences of reporting fraud but does not affect perceptions of the costs associated with whistleblowing (Bani Mahd & Gol Mohammadi, 2017). Similarly, Goldoust et al. (2019) examined the link between moral perception and ethical judgment in public sector accountants' financial misconduct whistleblowing. Using structural equation modeling (partial least squares approach) on 273 survey responses, they found that moral intelligence moderates the relationship between moral perception and ethical judgment, while ethical judgment significantly impacts whistleblowing behavior (Goldoust et al., 2019).

Several studies have focused on organizational ethics and whistleblowing. Eghbali Far et al. (2020) studied the effect of ethical oversight tools on auditors' whistleblowing in Iranian audit firms, finding that while oversight tools affect perceptions of responsibility and consequences, they do not influence the perceived costs of reporting (Eghbali Far et al., 2020). Shahabi et al. (2021) found a positive relationship between organizational justice and ethical whistleblowing, with higher job ranks encouraging more whistleblowing among auditors (Shahabi et al., 2021). Yadegari et al. (2022) developed a whistleblowing model using grounded theory, identifying governance structures, laws, and professional standards as key factors, suggesting that structural reforms and modern technology adoption enhance whistleblowing (Yadegari et al., 2022). Other research, such as Molaei (2024) and Saeedi et al. (2024), examined how organizational and individual characteristics influence whistleblowing, emphasizing organizational fairness and leadership satisfaction (Molaei, 2024). Ahmad et al. (2013) and Yousaf et al. (2020) highlighted that internal auditors' intentions to report depend on organizational and situational factors, with perceived organizational support moderating

these effects (Ahmad et al., 2013; Yousaf et al., 2020). Jayanti et al. (2021) and Nuswantara (2022) further analyzed the roles of religiosity and psychological safety (Jayanti et al., 2021; Nuswantara, 2022), while Defiantoro et al. (2023) explored the influence of rationalization and perceived seriousness of wrongdoing on whistleblowing intentions (Defiantoro et al., 2023).

In the auditing context, examples such as the Enron scandal have harmed the reputation of the auditing profession and led to investigations by audit regulators and the professional accounting community (Holtzblatt et al., 2020). There are cases where external auditors have been involved in corporate fraud, despite their duty to prevent accounting misconduct. Consequently, as corporate fraud and corruption pose risks, the significance of internal auditors' actions and interventions, such as whistleblowing, warrants further exploration (Al-Ahdal & Hashim, 2021). Evidence on whistleblowing motivation among auditors suggests that various factors may explain whistleblowing behavior, including individual and situational factors (Nuswantara, 2022); organizational factors (Ahmad et al., 2013; Jayanti et al., 2021); and elements of the disclosure triangle, such as opportunity, rationalization, and pressure (Yousaf et al., 2020). Whistleblowing can be an effective mechanism for fraud detection in the auditing profession. Auditors are likely to witness misconduct and, therefore, have the opportunity to report it. Valuing whistleblowers in the auditing profession encourages them to voice their concerns, benefiting society and stakeholders and aiding regulatory inspectors in uncovering complex fraud schemes. The failure to report misconduct could potentially harm auditing firms and the auditing profession as a whole. Thus, identifying factors that influence auditors' whistleblowing motivation can enhance the auditing profession's status in Iran. Consequently, this study examines the impact of organizational and situational factors on the relationship between disclosure triangle elements and auditors' whistleblowing motivation.

2 Methods and Materials

The present study is descriptive in terms of purpose, survey-based in terms of research method, applied in terms

of research outcome, field-based in terms of research environment, individual in terms of the unit of analysis, and cross-sectional in terms of the time horizon. The data collection tool used in this research is a questionnaire. The statistical population includes certified accountants with experience in internal auditing, and a random sampling method was used. Cochran's formula was employed to determine the sample size for the specified population. Based on the statistical population, 400 questionnaires were distributed both in-person and online, and 384 complete responses were collected and analyzed using structural equation modeling in PLS software. The questionnaire covered variables such as whistleblowing motivation of internal auditors with 27 items, organizational factors with 18 items, disclosure triangle elements with 13 items, and situational factors with 6 items. To assess validity, construct validity (convergent and divergent validity) was used, and reliability of research variables was measured using Cronbach's alpha and composite reliability tests. It was found that Cronbach's alpha for all constructs was above 0.70, the acceptable threshold, indicating suitable model reliability. The composite reliability value for adequate model fit was above 0.70 for each construct, and this requirement was met for all constructs. Convergent validity was also achieved, with all constructs having values above 0.50, indicating satisfactory model fit.

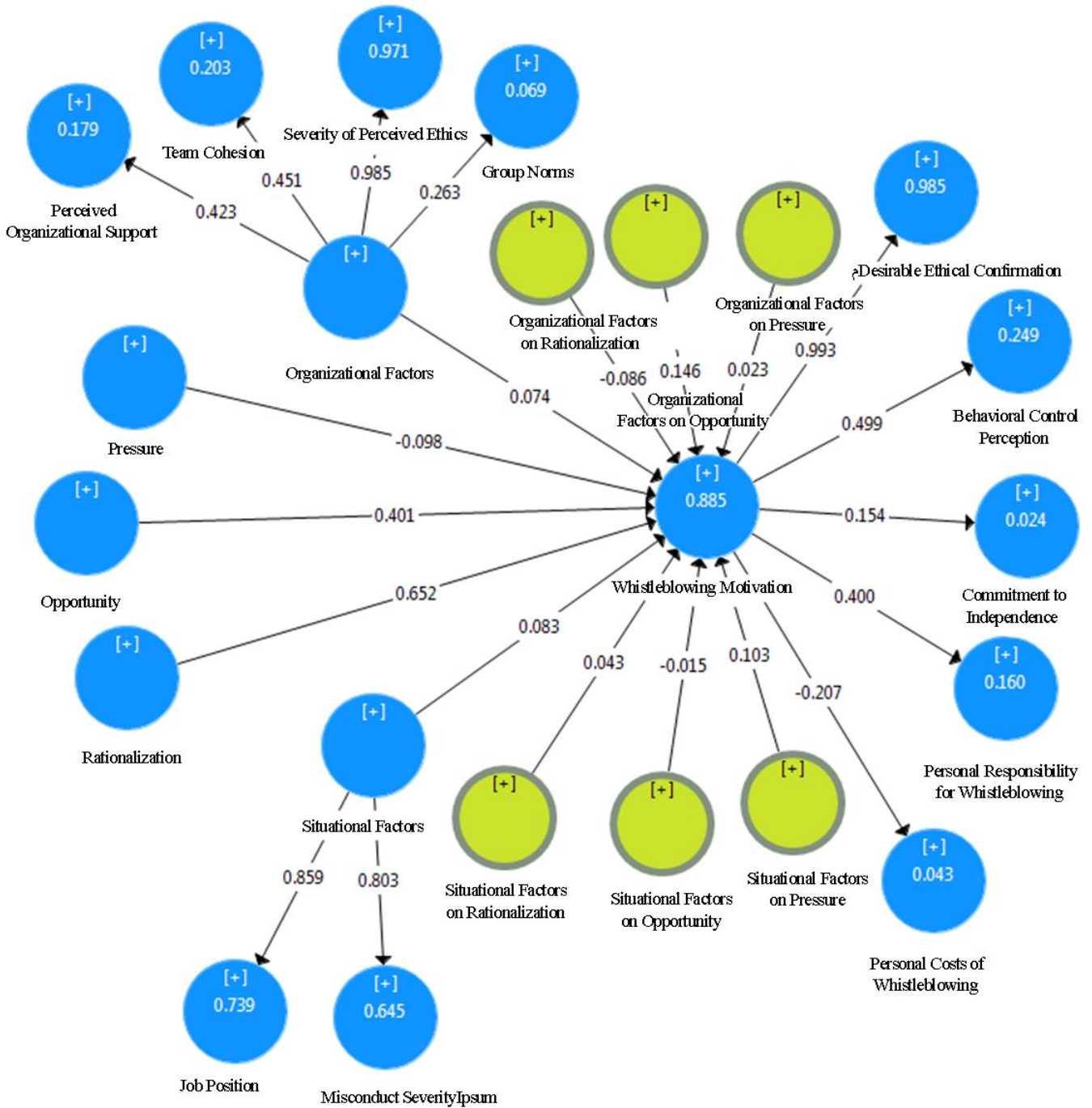
3 Findings and Results

Descriptive statistics showed that 55.5% of respondents were male, and 44.5% were female. Most respondents were aged between 30 and 40 years. Additionally, the majority of respondents had over 15 years of work experience, and 53.4% held a bachelor's degree in accounting. Furthermore, most respondents were employed in public organizations.

Cronbach's alpha was calculated using SPSS software for the entire questionnaire, which included the GHRM and municipal management questionnaires. Cronbach's alpha values for both the GHRM (0.87) and municipal management (0.83) questionnaires are greater than 0.8, indicating high reliability. The fit indices for the measurement models of GHRM and municipal management are shown in Figure 1.

Figure 1

Factor Loadings of Variables



As stated, the purpose of this study is to examine the impact of organizational and situational factors on the relationship between disclosure triangle elements and

internal auditors' whistleblowing motivation. The results of hypothesis testing are presented in the following:

The results of testing the first main hypothesis are summarized in Table 1.

Table 1*Results of the First Main Hypothesis Test*

Hypothesis	Effect Component	On Component	Coefficient	t-Value	p	Result
1	Pressure	Whistleblowing Motivation of Internal Auditors	-0.098	0.722	0.471	Rejected
2	Opportunity	Whistleblowing Motivation of Internal Auditors	0.401	3.346	0.001	Accepted
3	Rationalization	Whistleblowing Motivation of Internal Auditors	0.652	5.324	0.000	Accepted

Based on the obtained t-value for the first sub-hypothesis, which is 0.722 and less than 1.96, the first sub-hypothesis stating that pressure affects internal auditors' whistleblowing motivation is rejected.

The t-value for the second sub-hypothesis is 3.346, greater than 1.96, confirming that opportunity influences internal auditors' whistleblowing motivation. Additionally, the positive coefficient indicates that opportunity has a positive effect on whistleblowing motivation.

The t-value for the third sub-hypothesis is 5.324, greater than 1.96, supporting that rationalization impacts internal auditors' whistleblowing motivation. The positive coefficient further indicates that rationalization has a positive effect.

Thus, the first main hypothesis, which states that disclosure triangle elements affect internal auditors' whistleblowing motivation, is not accepted.

The results of testing the second main hypothesis are summarized in [Table 2](#).

Table 2*Results of the Second Main Hypothesis Test*

Hypothesis	Effect Component	On Component	Coefficient	t-Value	p	Result
1	Pressure * Organizational Factors	Whistleblowing Motivation of Internal Auditors	0.023	0.302	0.763	Rejected
2	Opportunity * Organizational Factors	Whistleblowing Motivation of Internal Auditors	0.146	1.258	0.209	Rejected
3	Rationalization * Organizational Factors	Whistleblowing Motivation of Internal Auditors	-0.086	0.873	0.383	Rejected

The t-value for the first sub-hypothesis is 0.302, less than 1.96, rejecting the hypothesis that organizational factors impact the relationship between pressure and whistleblowing motivation.

The t-value for the second sub-hypothesis is 1.258, less than 1.96, rejecting the hypothesis that organizational factors influence the relationship between opportunity and whistleblowing motivation.

The t-value for the third sub-hypothesis is 0.873, less than 1.96, rejecting the hypothesis that organizational factors

affect the relationship between rationalization and whistleblowing motivation.

Hence, the second main hypothesis, which posits that organizational factors impact the relationship between disclosure triangle elements and whistleblowing motivation, is not accepted.

The results of testing the third main hypothesis are summarized in [Table 3](#).

Table 3*Results of the Third Main Hypothesis Test*

Hypothesis	Effect Component	On Component	Coefficient	t-Value	p	Result
1	Pressure * Situational Factors	Whistleblowing Motivation of Internal Auditors	0.103	0.990	0.323	Rejected
2	Opportunity * Situational Factors	Whistleblowing Motivation of Internal Auditors	-0.015	0.196	0.845	Rejected
3	Rationalization * Situational Factors	Whistleblowing Motivation of Internal Auditors	0.046	0.653	0.511	Rejected

The t-value for the first sub-hypothesis is 0.990, less than 1.96, rejecting the hypothesis that situational factors impact the relationship between pressure and whistleblowing motivation.

The t-value for the second sub-hypothesis is 0.196, less than 1.96, rejecting the hypothesis that situational factors influence the relationship between opportunity and whistleblowing motivation.

The t-value for the third sub-hypothesis is 0.653, less than 1.96, rejecting the hypothesis that situational factors affect the relationship between rationalization and whistleblowing motivation.

Consequently, the third main hypothesis, which claims that situational factors influence the relationship between disclosure triangle elements and whistleblowing motivation, is not accepted.

4 Discussion and Conclusion

The results of the first main hypothesis showed that disclosure triangle elements do not influence internal auditors' whistleblowing motivation (the sub-hypotheses results indicated that opportunity and rationalization positively affect internal auditors' whistleblowing motivation, while pressure does not have a significant effect). Whistleblowers' intentions to report wrongdoing are based on rationalization and available opportunities. Opportunities are found in resources that support whistleblowers, such as norms, organizational support, and reporting channels. Additionally, rationalization can be easily understood as a cognitive process used to persuade an individual that actions are consistent with professional and ethical standards, typically to justify a positive attitude and alleviate pressure arising from the act. Therefore, the disclosure triangle elements, such as opportunity and rationalization, can be used to understand the factors driving whistleblowers toward reporting.

The results of the second main hypothesis indicated that organizational factors do not influence the relationship between disclosure triangle elements and internal auditors' whistleblowing motivation (the sub-hypotheses results revealed that organizational factors do not affect the relationship between pressure, opportunity, and rationalization with internal auditors' whistleblowing motivation). It was expected that organizational factors, such as organizational support, group norms, team cohesion, and the ethical nature of the issue, would act as control variables impacting the relationship between disclosure triangle elements and whistleblowing motivation. However, excessive bureaucracy and the resulting distance between management and employees have created a perception among employees that managers may be indifferent to misconduct and unlikely to take action on internal auditors' reports or may even create problems for the whistleblower. This perception decreases the intention to report observed misconduct. Thus, the lack of support for this hypothesis

may be attributed to excessive bureaucracy, the resultant management-employee distance, organizational indifference to reported misconduct, and internal auditors' distrust in the organization's commitment to ethical values, creating a barrier to addressing and correcting reported misconduct.

The results of the third main hypothesis showed that situational factors do not influence the relationship between disclosure triangle elements and internal auditors' whistleblowing motivation (the sub-hypotheses results revealed that situational factors do not impact the relationship between pressure, opportunity, and rationalization with internal auditors' whistleblowing motivation). It was expected that situational factors would affect this relationship. However, some managers may ignore internal auditors' reports of misconduct due to opportunism and may create problems for whistleblowers, leading to a reduced intention to report discovered misconduct. Consequently, senior managers may remain unaware of the wrongdoing, resulting in organizational losses. Therefore, the lack of support for this hypothesis may be attributed to organizational inaction on reported misconduct, internal auditors' distrust in the organization, and the organization's lack of adherence to ethical values, hindering responses to and correction of reported wrongdoing. In any scientific and practical research process, certain conditions and factors are beyond the researcher's control. This study is no exception, with one significant limitation being the use of self-reported tools. Since self-reported measures may lead participants to seek social approval and avoid the stigma of personal inadequacy instead of revealing true behavior, the limitation exists. Additionally, the study's inability to consider all factors influencing whistleblowing motivation and the time constraint on data collection are other limitations.

Based on the research findings, the following recommendations are provided:

1. Considering the study results, opportunity and rationalization as disclosure triangle elements play a crucial role in supporting whistleblowing intentions, especially in Iran. This study can help the corporate sector create a better ethical environment for employees that meets their needs, aiming to strengthen their intention to report misconduct.
2. Although the results showed that organizational factors do not influence the relationship between disclosure triangle elements and internal auditors' whistleblowing motivation, promoting

whistleblowing among internal auditors requires effective support (organizational and situational factors) for whistleblowers, significantly affecting the intention and inclination to report wrongdoing. Hence, the Iranian Association of Certified Public Accountants can draft guidelines on reporting misconduct in the auditing profession, integrating them into the organizational culture of audit firms. Additionally, audit firms should be evaluated on their adherence to these guidelines as part of quality assessments. It is also recommended to include provisions on auditors' misconduct and reporting mechanisms in administrative health laws.

3. Despite the findings that situational factors do not influence the relationship between disclosure triangle elements and whistleblowing motivation, managers should consider situational aspects such as job position and the seriousness of misconduct. For instance, whistleblowers at lower organizational levels or those in positions junior to the wrongdoer may perceive a higher risk of threats and ineffectiveness of reporting. Managers can address these concerns through organizational justice and creating a confidential whistleblowing channel. Moreover, in some cases, individuals may not consider certain misconduct worth reporting. Managers should clarify in their whistleblowing policies that all observed misconduct should be reported for thorough organizational investigation.
4. Based on the findings, it is recommended that audit profession policymakers, like the Iranian Association of Certified Public Accountants, develop and support mechanisms for whistleblowers reporting auditors' misconduct. Valuing whistleblowers in the auditing profession encourages them to express concerns, benefiting society and stakeholders and aiding regulatory inspectors in unraveling complex fraud schemes. Failure to report wrongdoing can cause significant harm to audit firms and the auditing profession.

Suggestions for future research could guide further studies on the topic:

1. Studies have shown that internal whistleblowing can effectively prevent unethical organizational behavior. Future researchers are encouraged to explore the mediating role of perceived organizational politics and the moderating role of

moral courage in the relationship between ethical leadership and internal auditors' whistleblowing.

2. The recent wave of corporate scandals highlights the need for systematic research on internal whistleblowing as a potential deterrent to misconduct. However, understanding whistleblowing is hampered by the gap between employees' intentions to whistleblow and their actual reporting behavior. Thus, future researchers should develop and test a structural-level theory of internal auditors' whistleblowing to bridge this gap.

Authors' Contributions

All authors have contributed significantly to the research process and the development of the manuscript.

Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.

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Declaration of Interest

The authors report no conflict of interest.

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Ethical Considerations

In this research, ethical standards including obtaining informed consent, ensuring privacy and confidentiality were observed.

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