

Whistleblowing in Accounting: Protection and Consequences

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Abstract—Accounting whistleblowing is probably the most ethical conflict and practically relevant problem faced by contemporary business. The ensuing review deals with the complex problem of accounting whistleblowing, considering legal protection, organizational reaction, personal implications for whistleblowers, and general implications on corporate governance and financial integrity. Based on legislative frameworks, empirical research, whistleblowing examination of widely documented cases, and cross-disciplinary literature, this paper examines why (and how) auditors (and a few other accountants) blow the whistle on impropriety at high personal expense, what protection there is (and with what effect), and what really happens to whistleblowers. The article uncovers a discouraging disparity between the theoretical potential for whistleblowing as a means to maintain market integrity and what the actual discoverers of financial frauds encounter. Legislative protections have become stronger at best only after recent deceptions such as Enron, yet inconsistent enforcement persists, retaliation is rampant in overt and subtle expressions, and career destruction is devastating. The study tries to explore the impact of organizational culture, ethical climate, and strategic management practice on the likelihood of whistleblowing and its consequences. Industry-specific problems, economic incentives for restricting reporting, and external compared with internal reporting structures are analyzed in depth. The review finds that effective protection of whistleblowers is not merely a case of tougher law, but of deep organizational cultural change, better enforcement mechanisms, and an appreciation that whistleblowers generate useful public goods at skewed personal cost.

Index Terms—Whistleblowing, Accounting Fraud, Whistleblowers' Protection, Retaliation, Corporate Governance, Ethical Climate, Sarbanes-Oxley, Financial Misconduct, Reporting Mechanisms

I. INTRODUCTION

Sherron Watkins had no idea that one day she would be a legend after writing that August 2001 letter to CEO Kenneth Lay. She was but the vice president of Enron who was attempting to forewarn her boss that accounting practices in the company would "implode in a wave of accounting scandals." Time vindicated her, but rectitude did not advance her career or prevent her from professional ostracism awaiting her. Watkins was the face of the accounting whistleblowers—respected by most, professionally damaged, and finally unable to find similar employment in her selected career.

Cynthia Cooper at WorldCom, Coleen Rowley at the FBI, and all those more quietly publicized accounting experts also went through similar experiences: disclose fraud, report fraud, face consequences that range from covert shunning to actual firing and career ruination. The habit is so widespread that it must make one ask whether our institutions really value whistleblowers or simply pay lip service to valuing them and then persecute anyone so stupid or courageous as to actually blow the whistle.

Accounting whistleblowing exists in an odd position in organizational ethics. Accounting professionals owe fiduciary duties and professional norms arguably requiring disclosure of fraud. CPAs vow to serve the public interest, and their professional codes obligingly begin by demanding accuracy and transparency. Yet the same professionals face tremendous pressure to be loyal to employers, maintain client relationships, and avoid being labeled troublemakers within relatively

small professional communities where reputation is a huge issue.

The results go far wider than single careers. Financial reporting fraud harms market integrity, wastes shareholders' capital, and undermines faith in capital markets. When accounting professionals say nothing regarding fraud, the results tend to be catastrophic—pension funds lost, employment lost, ruined economies. Whistleblowers who reveal fraud do immeasurable public good, but they get little of that gain personally at a huge personal expense.

This analysis surveys what we can be sure of about whistleblowing in account instances: why individuals do it in spite of risk, what safeguards exist, how well safeguarding works, what punishments whistleblowers actually face, and what organizational and institutional reforms might more fairly weigh individual risk and public gain. The issue is not that we need accounting whistleblowers—a fact as plain as the nose on our face—but how we are structured so that professionals can blow the whistle on fraud without losing their careers and their livelihoods.

II. REVIEW OF LITERATURE

Whistleblowing is when illegal, unethical, or illegitimate behavior is reported to those with a potential power of action based on the information (Near & Miceli, 1985). Internal whistleblowing reports up organizational chain of command—to compliance officers, audit committees, or managers. External whistleblowing seeks elsewhere in the organization—to regulators, media, or law enforcers. This matters since internal whistleblowing may encounter less serious retaliation but can be less effective at stopping wrongdoing, especially where senior management is involved.

The moral basis of whistleblowing is on consequentialist grounds—safeguarding stakeholders from harm sanctions deviating from norms of organizational loyalty. Accounting fraud damages investors, creditors, employees, and financial markets overall and generates active public concern with their detection and correction. Professional accounting ethics place such obligations codes of with a focus on

integrity, objectivity, and public interest (Finn & Lampe, 1992).

But whistleblowing flips strong organizational norms of collegiality, hierarchy, and loyalty upside down. Whistleblowing is breaking unwritten rules of safeguarding organizational reputation and avoiding being a nuisance to others. The conflicting commitments leave accounting professionals who discover fraud damned if they speak out, damned if they remain silent.

Organizational culture and strategic management significantly influence perceptions and the management of whistleblowing. Chaplot (2018) analyzed the impact of strategic management on firm performance in Rajasthan companies and concluded that companies with more defined ethical norms and governance were better performing overall. While indirect to whistleblowing, this paper argues that companies placing a priority on ethics—i.e., open to internal reporting—are improved performers compared to companies prioritizing loyalty and conformity to integrity.

Legal Protections: Evolution and Effectiveness

Protection of whistleblowers in law has developed considerably, especially with major accounting scandals. The 2002 Sarbanes-Oxley Act (SOX) was monumental in that it specifically guaranteed protection for employees of public companies who make fraud reports. Section 806 criminalizes retaliation against whistleblowers reporting violations of securities law, SEC rule, or fraud law. Targeted actions are reporting to managers, in-house compliance offices, or governmental agencies (Moberly, 2006).

SOX set enforcement by the Department of Labor and remedies of reinstatement, back pay, and damages for litigation cost and emotional distress in litigation. Bright-line protections and statute enforcement were a major step forward from prior patchwork protection differing by jurisdiction and being ineffective to a great extent.

The 2010 Dodd-Frank Act also enhanced protection with broader coverage, economic incentives as bounty provisions, and more direct reporting to the SEC

without intermediate reporting. Bounty provisions give rewards to whistleblowers 10-30% of monetary sanctions over \$1 million, providing rewards partially offsetting individual cost and career forfeiture (Dyck et al., 2010).

In spite of such safeguards, enforcement is not straightforward. Retaliation is evidenced by establishing causal nexus between protected conduct and adverse employment action—impossible to achieve if dismissal or demotion have alternative reasons articulated by employer. Retaliation in insidious forms—social exclusion, absence from critical meetings, legacies of unpleasant work—is virtually impossible to establish. Legal process is slow and costly, devouring resources inaccessible to most whistleblowers (Rothschild & Miethe, 1999).

Protection is wide-ranging at the international level. European Union directive 2019/1937 standardized whistleblower protections at the member state level, but enforcement and societal culture are highly variable from country to country. Some countries provide greater protection than is provided by U.S. law; others provide almost none. For accountancy personnel employed by multinationals, this patchwork renders indeterminate what protections exist and whether they will actually be effective in preventing retaliation.

Motivations and Determinants of Decision

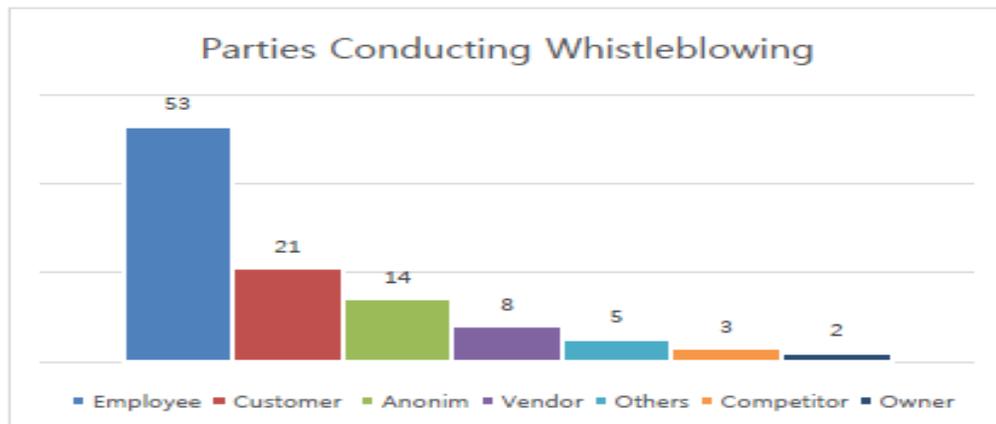
Why should accountants whistle-blow at a personal expense? According to research, there are several motivations: moral outrage, professionalism, personal

ethics, and judgment of severity of violation. Fraud reporters report fraud usually because they feel they have no choice—their professional obligation forces them to do so regardless of cost (Mesmer-Magnus & Viswesvaran, 2005).

Perceived seriousness matters. Small anomalies remain unreported and serious fraud threatening the stakeholders or transgressing entrenched professional conventions evokes reporting. With that said, this is not a linear relationship—serious fraud with offending individuals who are high-probably provokes less reporting for fear, whereas middle-range offending is more likely to be reported.

Organisational factors play a significant role in report decision-making. Organisations that have ethical climates that chime, effective reporting channels, and past records of serious report consideration have greater internal whistleblowing. Organisations that rewarded past whistleblowers or in which the management is ethically complacent, however, stifle reporting (Keenan, 2000).

Personal considerations play a role, too. Longer employment, greater employment security, and identification with the organization on the part of the employee predispose them toward internal reporting. Individuals lacking security or identification with the firm are predisposed toward external reporting or reporting nothing. The math is equating personal cost versus effectiveness of action—unless internal reporting is futile or hazardous, external reporting or silence becomes more appealing.



Source: Report to the Nation on Occupational Fraud and Abuse 2018 (www.acfe.com); data processed.

FIGURE 1
THE RESULTS OF A SURVEY OF PARTIES DOING WHISTLEBLOWING

Figure 1 explains that employees have the greatest potential in whistleblowing by 53%, customers can also potentially do whistleblowing by 21%, by anonymous with a percentage of 14.0%, vendors with a percentage of 8%, other parties with a percentage of cases 5%, competitors with a percentage of cases 3%, and owners with a percentage of cases 2% (Sukirman, S., Sari, M. P., & Nahda, T. (2021). Economic circumstances exert subtle effects on tendency to whistleblow. Choudhary and Madhwani (2013) conducted a study of the impact of recession on tourism and hospitality sectors and revealed that economic recession severely changed organizational behavior and stakeholder relations. In times of economic hardship, pressure on economic performance rises, which can reinforce fraud incentives. At the same time, worsening labor markets raise costs of penalizing whistleblowers, possibly lowering reporting. These two aspects generate conflicting pressures on frequency of whistleblowing during economic downturns.

Whistleblower Sanctions: Reality Behind Protection

Even with legal protection, whistleblowers suffer harsh punishment on a regular basis. Revenge is not limited to a few forms: discharge, demotion, pay reduction, exclusion from decision-making, hostile work environment, blacklisting in an industry, and professional isolation. Studies consistently discover that the majority of whistleblowers suffer at least some type of retaliation, sometimes multiple retaliations at the same time (Rehg et al., 2008).

Career consequences are dire and irreparable. Whistleblowers are unable to get similar work, must accept salary reductions wherever they are able to secure employment, and eventually abandon their profession entirely. The historically low numbers and publicity-sensitive character of the accounting fraternity make blacklisting especially effective—people readily spread the word that someone is a "troublemaker" or "disloyal," even where alleged wrongdoing was legitimate.

Psychological effects are the outcome of professional harm. Whistleblowers suffer from stress, depression, anxiety, and symptoms of PTSD. The intertwining of retaliation, financial sanction, professional ostracism, and prolonged court struggles have cataclysmic

psychological consequences. Domestic life is harmed as stress overflows into home and private life and economic stress increases (Alford, 2001).

The monetary expense is more than legal expense. Attorneys' fees to defend against retaliatory action or obtain damages are exorbitant. Successful whistleblowers, even those that are victorious with settlements or rewarded with a bounty, end up being poorer than they would have been if they had remained quiet, particularly when account is taken of lost career growth and lower lifetime earnings.

Disconnect between rhetoric and practice of protection is partly the result of enforcement difficulties but also of subsisting power imbalances. Employers have resources, knowledge, and frames of reference open to them. They can ride out years-long, costly lawsuits; most whistleblowers cannot. They can retaliate in the long term, insidiously; whistleblowers have to demonstrate plain causation. This disequilibrium is so pronounced that even if there is legal protection, whistleblowing is radically risky.

Organizational Culture and Ethical Climate

Organizational culture is extremely crucial in fraud incidence and whistleblowing possibility. Companies that have good ethical cultures—where they encourage honesty, reward unethical behavior, and respond promptly to misconduct—have lower fraud and internal reporting in the event of problems (Treviño et al., 1999).

Ethical climate consists of perceived beliefs about ethical procedures and protocols. Rule-and-code climates, stakeholder concern, and autonomy facilitate whistleblowing. Efficiency-at-all-costs climates, self-interest climates, or blind loyalty discourage reporting. Acts by senior management convey signals of what the firm actually cares about and what policy is formally to care about.

Change management procedures also shape cultures for whistleblowing. Mehta and Hiran (2023) had published on medium-sized firms in small towns, the degree to which organizational change leaves space for unethical action and undermines keeping ethical climates. During periods of drastic change—mergers, restructurings, leadership changes—the controls may

fail, ethics norms get blurred, and the staff may be unclear about reporting channels and the probable follow-up action. These are the moments when there is a need for extreme vigilance in an attempt to preserve avenues of reporting and offer protection to reporters.

Accounting staff have distinctive subcultures within larger organizational cultures. Professional norms of correctness, confirmation, and scepticism may not align with organization incentives for good projections, aggressive accounting strategies, or goal achievement. When accounting subcultures are aligned with larger organizational morals, fraud risk is reduced and reporting occurs. When they conflict, accounting professionals are confronted with especially sharp moral conflict.

External Reporting and Regulatory Oversight Role

Outside disclosure, to regulators, media, or police, is escalation after internal channels. Internal reporting first is favored by most whistleblower systems, providing companies an opportunity to correct before external disclosure. Internal reporting does not work, though, especially where management has an interest in unethical conduct or organizationally complicit (Near & Miceli, 2008).

The SEC whistleblower program, which has been supported by Dodd-Frank, has external reporting avenues and incentives. The program, to date, has rewarded in excess of \$1 billion to whistleblowers whose tips resulted in successful enforcement actions. The compensation helps to reimburse in part personal expenses and deliver monetary awards that may incentivize reporting that otherwise would have been withheld (Wilde, 2017).

But bounty systems have problems of their own. Do they cause opportunistic reporting of small offenses for pay? Do they discourage inside reporting in favor of outside reporting that activates bounties? Do they circumvent organizational problem-solving and drive issues to a head beyond the organization? Empirical studies on these questions are mixed, but most studies find that bounties cause fraud reporting of large-scale fraud but not much frivolous reporting.

Media is also an external channel, but one with specific dangers. Public exposure by media to organizations may elicit action but also ensures harsh retribution for whistleblowers. Organizations can easily brand media whistleblowers as disgruntled employees who are publicity seekers rather than professionals who have concerned themselves with misconduct abuse.

Tax revenue structures and regulatory systems influence both fraud incentives and whistleblowing effectiveness. Cross-national comparison of tax revenue in Mehta revealed how different fiscal arrangements produce differently constructed incentive regimes. Companies with complicated tax regimes and firm-threatening enforcement might be exposed to greater incentives for accounting manipulation, providing settings where accounting whistleblowing is most applicable but even risky.

Sector-Specific Considerations

Various industries present varying whistleblowing environments and dilemmas. Public accounting firms present a specific environment in which auditors become aware of client fraud but face pressure to preserve relationship and fee opportunity. The SEC also anticipates auditors will report illegal activities under some conditions but these are contradictory to client allegiance and revenue opportunity. Auditor client whistleblowing continues to be uncommon, at least partially because of such dual pressures (Buchholz, 1989).

Financial services companies have seen a series of whistleblowing cases involving accounting fraud, insider dealing, and regulatory breaches. World connectivity of the financial markets guarantees that accounting fraud by financial institutions bears systemic ramifications, as was observed during the 2008 financial crisis. Whistleblower protection for financial services is strongest in light of these systemic risks, but effectiveness is doubtful.

Operations and manufacturing businesses are confronted with accounting fraud on three fronts: capitalization choices, inventory valuation, and revenue. A fourth point of potential for manufacturing industry fraud is established by introducing the concept of environmental accounting. Sadriwala and

Suri (2024) researched environmental accounting, sustainable production, and financial efficiency within the textile sector, analyzing the way issues of sustainability intersect with financial reporting. Their study indicated greenwashing and environmental measure fraud alongside the conventional financial fraud giving novel room for accountants to be whistleblowers.

Measurement itself of financial performance can be manipulated. Aljufaili et al. (2025) studied Muscat Stock Exchange-listed food industry companies whose profitability and cash flow efficiency were applied as financial performance measures. They reminded us that the pressures of investors, lenders, or in-house targets on performance generate incentives to manipulate those accounts most likely to be identified by whistleblowers. Understanding pressures for performance in an industry allows us to place whistleblowing situations in context.

Professional Association and Self-Regulation Function

Professional accountancy organizations such as the AICPA, state accountancy boards, and their foreign counterparts create ethics standards and disciplinary process. In theory, these professional organizations facilitate whistleblowing through an ethical code that obliges members to report unjustified action. Nevertheless, their success in the protection of whistleblowers and probing suspected malpractice is very varied.

Self-regulatory systems are conflicted. Associations are due-based among members and possess an interest in protecting practitioners' livelihood and reputation. Spasmodic whistleblower defense and policing of misconduct can be at odds with these interests. The self-regulatory system for the accounting profession has been assailed as being too much in stakeholders' pocket and too soft, particularly following salacious scandals.

Professional ethics of certification and continuing professional education increasingly involve ethics and whistleblowing and attempt to create professional responsibilities in reporting malpractice. Whether ethics education in the classroom can be transferred to performance where professional existence hangs in the

balance is uncertain. To know that fraud must be disclosed and to understand how to disclose it when disclosing it is professional suicide are two very different propositions.

Trust and Credibility in Information Systems

There is high correlation between organizational reporting systems' trust and other information environments' trust. Ahmed and Mehta (2023) discussed reviews' contribution towards impacting online buying decisions for home furniture products, measuring how consumers make credibility assessment for information as making buying decisions on the basis of partial information. Findings on trust, verification, and information quality have implications in whistleblowing systems.

Similarly, consumers must decide whether to heed online tips from strangers, and organizations must decide whether to credit employee misconduct grievances. Both consist of information asymmetry, incentive issues, and credibility determination problems. Organizations that don't trust any whistleblowing complaints—presuming bad faith or agendas—are stifling valid reporting. Organizations that take every grievance on face value will open an invitation to exploitation. Maximum balance in this sense comes through advanced valuation systems and corporate culture that supports fair-reporting.

Key Contributions

It offers some useful observations regarding accounting whistleblowing and its nuance. It is the discrepancy between statutory safeguarding and real experience for whistleblowers that lies at the core of an implementation failure. We do in fact have good regimes of protection on paper but subject whistleblowers to constant threats of extreme sanctions that the protections cannot stop. This means legal protection alone will not deal with whistleblowing issues without adding to culture, organization, and enforcement change. Second, the review identifies how economic pressure, organizational culture, and individual choice-making interact to shape whistleblowing potential and effectiveness. These impacts don't play in isolation—economic pressure influences organizational culture, which influences personal calculation versus reporting risk, which influences organizational response. It's

essential to understand how they interact in order to construct effective interventions.

Third, the essay demonstrates that accounting whistleblowing cannot be solved by a single accounting or ethics theory. It demands interdisciplinary understanding including organizational behavior, psychology, law, economics, and management. Single-discipline accounts fail to capture essential dynamics which make whistleblowing so difficult even with broad consensus about its merit.

Fourth, and most importantly, the analysis clearly posits that context-specific and sector-specific determinants are warranted. Generic whistleblowing policies and protection will be filled only as they apply to specific contexts—public accounting vs. corporate accounting, financial services vs. manufacturing, growth industries vs. mature industries. Good solutions must account for these contextual differences.

III. OBSERVATIONS

A number of things can be noted in reading through this literature. Perhaps most striking is the continued persistence of harsh treatment of whistleblowers all these years despite the presence of awareness of this issue and even despite efforts at safeguarding them through legislation having been proposed time and time again. The trend would indicate that incremental policy reforms addressing symptoms rather than causes cannot access root structural problems with the way that organizations deal with whistleblowers.

The gap between professional ethics codes that mandate whistleblowing and actual professional sanctions against whistleblowers indicates agonizing hypocrisy in the accountancy profession. We all purport to uphold integrity and public service and punish the individual on revealing such virtues by whistleblowing. This dichotomy implies either that ethics codes are motivational rhetoric but not genuine commitment or that professional bodies lack the ability or the will to implement values that they espouse.

The comparative efficacy of incentives offered by money in the form of bounty schemes is truly astounding.

Admittedly, such a system may be flawed but seems to be more effective than moral suasion or threat of immunity from prosecution only in inducing reporting. This would imply that the tying of incentives specific to individuals to public goods—rendering whistleblowing less economically disastrous—is more important than we would like to admit. Perhaps we simply must accept that we cannot hope for individuals to risk their careers for ethics without recompense, and build systems to reflect this. Organizational culture is the work that becomes most centrally critical to deterring fraud and encouraging good reporting. Organizations that have substantively ethical cultures have fewer fraud cases, greater insider reporting, and improved reporting management. Creating such cultures, hard as this is, takes persistent leadership commitment and not compliance programs and policy statements.

IV. CONCLUSION

Following analysis of vast literature relating to accounting whistleblowing, a number of inferences can be drawn from the following conclusions. Public value is created by whistleblowers by revealing fraud and ensuring market integrity but is each caused disproportionate costs, which protective measures insufficiently remunerate. There remains such an extreme disparity despite acknowledgment and legislative reform efforts, which indicates existing approaches are not succeeding.

Second, good whistleblower protection is not so much a function of legislation but more basic changes of organizational culture, enforcement systems, professional standards, and popular attitudes. Legislation will not be enough to protect whistleblowers if corporations are against them and are able to discreetly get their revenge so that they are not caught by the law.

Third, how the accounting profession treats whistleblowers suggests tension between declared ethical intentions and action as professional conduct. These must be addressed either by embracing codes of

ethics as being aspirational rather than mandatory, or otherwise by fundamentally revising treatment by the profession of enforcers of ethical expectations through whistleblowing.

Fourth, economic incentives in the shape of reward schemes seem more powerful than simple legal protection for stimulating disclosures, but raise issues and concerns of their own. Perhaps to recognize that individuals typically consider personal well-being to be of first concern and structure mechanisms accordingly to minimize the economic devastation of blowing the whistle is realistic enhancement if philosophically unfulfilling.

Lastly, it is better to prevent fraud from occurring in the first place with proper controls and strong ethical cultures than to discover it through whistleblowing. Whistleblowing is organisational failure—things had become so bad that someone felt that they had to sacrifice their career to expose them. The measure should be preventing fraud and cultures where issues are able to be brought and resolved in a normal manner and not by heroic whistleblowing.

The coming challenge is to bring these lessons into everyday improvement. More enforcement of current protections would assist. Cultural transformation in the profession and organizations that makes whistleblowing professional courage, not treachery, would assist. Reasonable assumptions that individuals require incentives related to desirable behavior as opposed to assuming sheer altruism will suffice would assist. Whether or not we shall do so or instead stumble through scandals, reforms, and ongoing whistleblower anguish is doubtful.

V. FUTURE RECOMMENDATIONS

Several directions are worth studying, policy-making, practice, and professional attention. For researchers, further longitudinal studies following whistleblowers for more years would shed more light on long-term impacts beyond short-term backlash. Most research looks at short-term impacts; knowing decade-long professional consequences would add depth to stories of whistleblower burdens.

Comparative investigation contrasting whistleblowing across cases, fields, and organizational settings can establish improved conditions for the protection of whistleblowers. What are the distinguishing characteristics of organizations where whistleblowing succeeds and where whistleblowing fails? Which institutions are associated with improved outcomes? These questions can be resolved through systematic comparison, rather than case studies of sensational failures.

Organizational culture intervention research that optimizes ethical behavior and reporting in the organization would guide practice improvement initiatives. We understand that culture counts; we are less certain about how best to modify it effectively. Experimental or quasi-experimental research designs to test particular interventions would offer valuable information.

For policy-makers, some minor modifications would be well worth considering. Improved enforcement mechanisms with special funds to pursue claims of retaliation would better enable legal protection. That enforcement is currently undermined through resource deficiencies and process hurdles that profit better-funded employers at the expense of whistleblowers.

Raising bounty programs while establishing protection against false reporting would promote increased whistleblowing at affordable expense. Current programs hold promise but perhaps can be refined by experience that has been gained.

Non-profit or publicly funded intermediary institutions offering whistleblowers financial, legal, and psychological assistance would be counterventions to current resource asymmetries favoring the employers. Whistleblowers reporting harassment must now face highly funded and well-segregated corporate law firms; leveling the playing field would be required if protection is to be made effective.

Practice and organizational leadership are directed towards cultural change. Robust internal reporting mechanisms with serious investigation and repeated follow-up must be established in organizations so that employees can see that internal reporting does work

and retaliation is unacceptable. Internal reporting is now widely perceived by employees as ineffective or dangerous; for these perceptions to be changed, follow-up from time to time over a period of time is necessary.

Training programs should emphasize not only ethical accountability but also process reporting and safeguards. The personnel need to know what protection exists, how it is called, and what would ensue in case of reporting malpractice.

For professional accounting bodies, recommendations include stronger safeguards for whistleblowers who are culpable for professional censure for maintaining ethical obligations. Professional institutes should assist whistling members over fraud rather than remaining silent or a culpable party through association. That would require institutionalization of tension between member service and public interest obligations eschewed by companies presently.

Professional ethical rules may be established affirmatively stating whistleblowing obligation and protection. Existing standards cite integrity and public interest but rarely include real-world barriers accountancy professionals face in addressing fraud.

Lastly, cultural attitudes towards whistleblowing must be researched and altered. Only when whistleblowers are seen as professional heroes rather than whimsical troublemakers will retaliation no longer exist even in the presence of law-based protections. The media, public awareness campaigns, and reward systems may alter cultural sentiments slowly, but it is an infuriating and slow process to alter deeply rooted attitudes.

The way out is to face unpleasant facts: existing systems betray whistleblowers, professional and organizational self-interest will overwhelm moral responsibility, and legal protection without change in culture and stringent enforcement are gesture. Change is to our facing such facts instead of hoping gradual change and codes of ethics of ideals address fundamental problems. Whether or not we'll succeed at it or keep on down the same path with things the same as they are is to be determined.

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