IBIMA Publishing
Communications of International Proceedings
https://ibimapublishing.com/p-articles/47PublicAdm/2026/4725626/
Vol. 2026 (10), Article ID 4725626

The Effectiveness of Whistleblowing in Reducing Corruption: The Case of EU and Poland*

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*Presented at the 47th IBIMA International Conference, 29-30 June 2026, Madrid, Spain

Abstract

The aim of this publication is to assess the use of whistleblowing as a tool for reporting corrupt practices in selected Polish businesses entities. In addition, an analysis was carried out of the Corruption Perceptions Index in European Union member states in order to identify potential relationships between the organizational measures implemented and trends in this index. The research methodology employed was based on quantitative and qualitative analysis. The research methodology employed was based on quantitative and qualitative analysis. Using information disclosed by the entities under study in their reports and statements, the degree of implementation of whistleblowing systems was assessed, with particular emphasis on their focus on reporting and disclosing corrupt practices and their integration with the compliance function. The research findings showed that the entities analyzed do not disclose data enabling an assessment of the extent to which whistleblowing is used to report breaches. Furthermore, the fragmentation of information prevents an assessment of the effectiveness of this tool in reducing corrupt practices. A lack of transparency, consistency and comparability of data published in activity reports was also identified, which prevents a reliable assessment of the effectiveness of anti-corruption mechanisms, including the role of whistleblowers in disclosing irregularities.
The literature on the subject indicates that whistleblowing is used to report various types of breaches, including violations of the law, internal regulations, organizational standards and ethical norms, as well as acts of a corrupt nature. However, a significant research gap remains in the lack of analyses concerning the actual impact of whistleblowing on reducing corruption. This is primarily due to the insufficient scope of the disclosed information, which could serve as a basis for measuring this phenomenon. The research conducted indicates that organizations declare that they use whistleblowing systems to report corrupt practices. However, the lack of data on the actual number of reports and confirmed breaches makes it impossible to assess the impact of this tool on reducing corruption.

Keywords: whistleblowing, fraud, abuse, corruption, compliance

Introduction

Corruption is a phenomenon that distorts fair economic competition, undermines fundamental moral standards and public trust in institutions and entities, and negatively impacts economic development. It is a form of social pathology which, by violating the principles of justice, erodes citizens' trust in the state. Consequently, entities and institutions take measures aimed at reducing this phenomenon and counteracting its negative effects. These activities focus, amongst other things, on implementing various control mechanisms, ranging from policies and

Cite this Article as: Agnieszka SKOCZYLAS-TWOREK Vol. 2026 (10) "The Effectiveness of Whistleblowing in Reducing Corruption: The Case of EU and Poland " Communications of International Proceedings, Vol. 2026 (10), Article ID 4725626, https://doi.org/10.5171/2026.4725626

procedures to supervision and audit systems, which are designed to increase the transparency of an organization's operations and reduce the risk of fraud and abuse. However, assessing their effectiveness poses a problem, as the effects of these measures are often difficult to measure and only become apparent in the long term. The reason for this is that corruption is often covert in nature and is not always reflected in official data in the form of statistics on disclosed cases. Consequently, indirect methods are used, based mainly on the perception of this phenomenon through indicators or survey data.

One of the tools for reducing corruption is whistleblowing, known as a system for reporting irregularities by employees or external parties, which enables the disclosure of cases of corruption, fraud or abuse. This tool is highly effective, as confirmed by research findings (ACFE). It not only enables the early detection of irregularities but can also limit their escalation. The aim of this publication was to examine the relationship between the level of corruption and the effectiveness of whistleblowing in selected organizations in terms of detecting corruption, as well as the extent to which this tool is used to report and provide information on observed corrupt practices. Based on the conclusions and findings, proposals were formulated for solutions aimed at increasing the transparency of compliance and anti-corruption systems operating within business entities by linking them to existing anticorruption mechanisms, whilst involving whistleblowing systems in the disclosure of violations in this area.

Literature Review

Corruption is a timeless phenomenon that has existed throughout history and remains present in contemporary society (Pozsgai-Alvarez, Pastor Sanz, 2021). It occurs almost everywhere, regardless of the political system or the level of economic growth (Robinson, 1998). Its forms, mechanisms and scale may change, but its essence remains unchanged (Bahoo et al., 2021). Moreover, in the face of globalisation, its spread is intensifying, as modern economies are strongly interconnected through finance, trade and investment. Hence, corruption in one country can affect other nations (EY, 2023), consequently becoming not only a national but also an international issue (Alfirević, et al., 2024), (Pozsgai-Alvarez, Lang, 2026). Corruption involves all sectors of the economy (Owusu et al., 2019). In addition to classic forms of fraud such as nepotism, cronyism, bribery or document forgery, online fraud and abuses related to access to information and influence are playing an increasingly significant role. These affect public institutions, market entities and individuals alike. This is because human nature is susceptible to fraudulent incentives in the form of quick profits or other benefits.

Business entities are taking actions to limit the growth of this phenomenon by introducing various control mechanisms (Peltier-Rivest, 2018). These include control procedures, audits and measures to increase the transparency of decision-making (Lytvyn et al., 2023). However, as statistics show, despite efforts to increase transparency regarding certain behaviors and the promotion of anti-corruption initiatives, the phenomenon shows no signs of weakening and remains difficult to measure (Andersson, Heywood, 2009). This is due not only to the fact that the process unfolds over a long period of time, but also to the lack of sufficient information at any given time that would indicate the commission of such an act (EY, 2023). Thus, such activities constitute a form of hidden crime, in which those involved usually have no interest in disclosing them (Chen, Ganapati, 2023). Consequently, detecting them sometimes takes considerably longer and often ends in failure. It is therefore essential to use tools that will enable entities to prevent such phenomena from occurring (Djamil, Anggraini, 2023). Organizations should aim to establish procedures and policies and implement effective mechanisms to reduce corruption, in particular through the implementation of two mechanisms: anti-corruption policies and whistleblowing schemes (Gibbs, 2020), (Mihus, Laptiev, 2025). These constitute closely interlinked elements of the compliance system (Schembera et al., 2023), (Moscariello, 2024). An anti-corruption policy sets out rules of conduct aimed at preventing corrupt practices by promoting ethical behavior (Bussmann, Niemeczek 2019). Compliance refers to the totality of preventive measures taken to ensure that business activities with legal regulations, including anti-corruption measures (Almeida dos Santos et al., 2012), (Manacorda, 2014). Whistleblowing, on the other hand, refers to tools designed to ensure the safe reporting of breaches of established rules and regulations. Anti-corruption policies indicate which actions are unacceptable, and a whistleblowing system allows for the reporting of such actions, if they occur. However, for it to function effectively, it is essential to establish secure reporting channels and to ensure adequate protection for whistleblowers. This is safeguarded by both EU and national legislation. However, they do not limit the ability of organizations to ensure sufficient security or the effectiveness of measures relating to the whistleblowing systems implemented, but rather outline the essential elements of the system (Oelrich, 2021). Both mechanisms contribute to protecting organizations from the risks associated with legal violations (Sparling, 2020). They are guided by similar, if not identical, ethical values. Whilst compliance focuses on issues occurring within the organization, whistleblowing concentrates on the public interest in the broadest sense. Compliance aims to implement policies, procedures and monitoring measures regarding legal compliance (Sidhu K., 2009). Whistleblowing, on the other hand, enables the reporting of observed violations of compliance and established rules, thereby supporting the compliance system (Tudu Pathak, 2014). Whistleblowing is a significant tool supporting the effective implementation and observance of anti-corruption policy, as an essential element of the compliance system. The question therefore arises as to whether the use of whistleblowing will contribute to reducing corrupt behaviors and whether it is an effective tool for detecting fraud and abuse, including corruption.

Research Methodology

The aim of the publication was to assess the use of whistleblowing as a tool for reporting corruption-related irregularities. In this regard, based on research conducted by the international organization Transparency International, an analysis was carried out of changes in the corruption index across EU countries over the last 14 years. In turn, based on research conducted by another international body, the Association of Certified Fraud Examiners (ACFE), the frequency of corruption in organizations with over 100 employees was demonstrated in comparison with other forms of fraud and abuse. Furthermore, based on the results of these studies, the extent to which the whistleblowing tool was used in detecting fraud and abuse compared to other control mechanisms during the period under review was presented, and the group of individuals who most frequently use this method of reporting was identified.

The analysis conducted served as a basis for assessing the degree of implementation and use of the whistleblowing tool in reporting corruption-related irregularities, and as a criterion necessary for creating a coherent system using whistleblowing to limit this phenomenon, as well as for establishing the relationship between the number of reported corrupt practices and the number of reports in entities using such tools. This analysis was conducted in relation to selected listed companies on the Warsaw Stock Exchange, which are part of the WIG-30 index. The selection of listed entities was not random, as they have the most well-developed anti-corruption and whistleblowing systems. Furthermore, almost all of them have compliance systems, the role of which is extremely important in the pursuit of reducing the risk of corruption. However, as with any system, there are gaps, such as a lack of information on the number of reports, identified irregularities or cases of corruption. Disclosing this data could significantly improve the quality of information disclosed to investors, enhance the entity's image, and have a significant impact on the results of research and statistics in this area. The basic research method was a quantitative and qualitative analysis.

The quantitative analysis focused on assessing the extent to which whistleblowing is used to reduce corruption. In turn, the qualitative analysis focused on evaluating the established external and internal whistleblowing procedures, the coverage of corrupt acts by these procedures, the disclosure of data on the number of reports received, and the institutionalization of this tool within the compliance system. The assessment was conducted using the results of studies carried out by international organizations and the results of its own analysis based on documents and reporting information published by business entities. On this basis, an assessment was made of the extent to which whistleblowing contributes to reduction corrupt practices, and conclusions were drawn regarding its application to enhance the effectiveness of efforts to limit the spread of corruption in the future.

Results

The development of corruption in EU countries

As mentioned, due to its covert nature, corruption is not a phenomenon that can be fully measured. Its measurement focuses more on estimated values of the phenomenon calculated on the basis of expert assessments and business risk analyses. Furthermore, information on this subject is obtained from various sources, including international institutions, research and expert opinions, reports and business analyses. Such research is conducted, among others, by the international non-governmental organization Transparency International, which has been studying the Corruption Perceptions Index (CPI) for years. This index is measured for each country individually, broken down by region, including Europe. It focuses on corruption in the public sector, covering phenomena such as bribery, nepotism, paid patronage and abuse of trust. Consequently, it may indirectly influence the public sector's relations with other economic entities belonging to different sectors of the economy. Regardless of which sector this phenomenon affects, it certainly encompasses all countries in the world. This publication focuses on the development of corruption in European Union countries. Hence, the chart below shows the development of the Corruption Perceptions Index (CPI) for the 27 EU countries between 2012 and 2025.

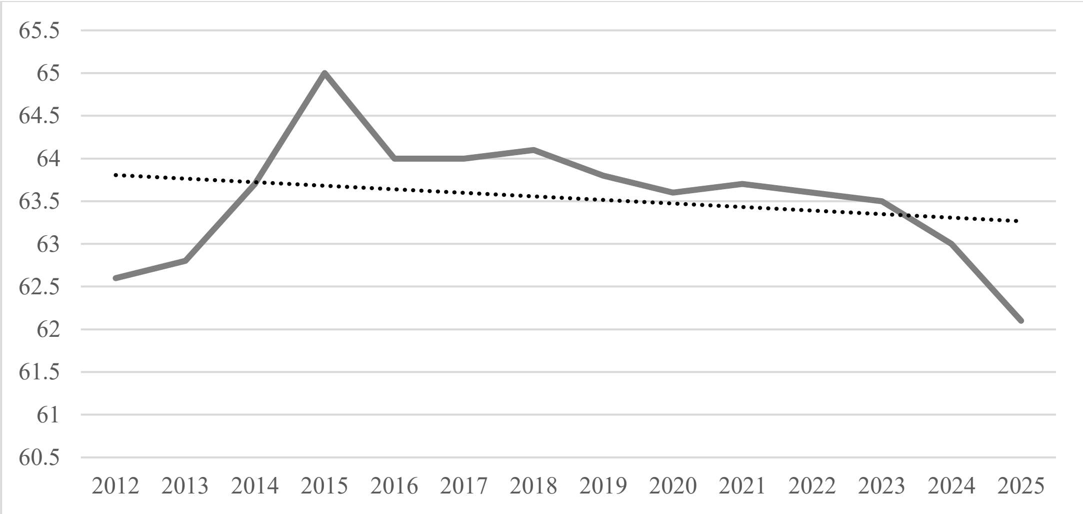

Figure 1. Corruption Perceptions Index (CPI) according to Transparency International for the 27 EU countries between 2012 and 2025.

The data presented in the chart show that, over the last 13 years, the average Corruption Perceptions Index score for EU countries has stood at 63%. It is worth noting that, for this index, a higher score indicates that a given country is better at tackling corruption than others. Therefore, with regard to the analyzed CPI figures, it should be noted that its value showed an upward trend between 2012 and 2015, but has been gradually declining since 2015. This means that the level of corruption is rising compared to previous years. Although the decline in its value remains at around 2–3 percentage points, this is nonetheless a worrying trend. The data presented may indicate a lack of sufficient action on the part of both states and the entities operating within them to control this phenomenon. It is worth emphasizing that some European countries show a satisfactory level of this indicator. However, only 8 out of 27 countries recorded an improvement during the period under review, while the rest noted a decline, and only a few remained at the same level. This represents a very worrying trend and may indicate that corruption is perceived as a growing threat, resulting in ever-decreasing trust in institutions and entities.

Whistleblowing as a mechanism used to reduce fraud and abuse, including corruption

In order to reduce corruption, measures are being taken to minimize this phenomenon at international and governmental levels, as well as at the level of individual businesses. These include anti-corruption procedures and policies, codes of ethics, inspections and audits, staff training, and whistleblowing schemes. However, the level of detail and commitment to reducing corruption varies. Furthermore, access to information regarding the tools used by entities also varies. Organizational maturity is of paramount importance in the development of anti-corruption tools. High maturity is manifested in transparent operating principles and the application of appropriate control mechanisms to ensure accountability for actions taken. Consequently, more well-organized institutions are less susceptible to corrupt behavior. Conversely, low organizational maturity is associated with a failure to apply transparent operating principles, a lack of sufficient information disclosure, and inadequate supervision, which consequently fosters corruption.

Research into the prevalence of corruption in organizations in relation to their size, measured by the number of employees, is conducted by the ACFE. The chart below shows the frequency of corruption in entities with over 100 employees compared to other types of fraud.

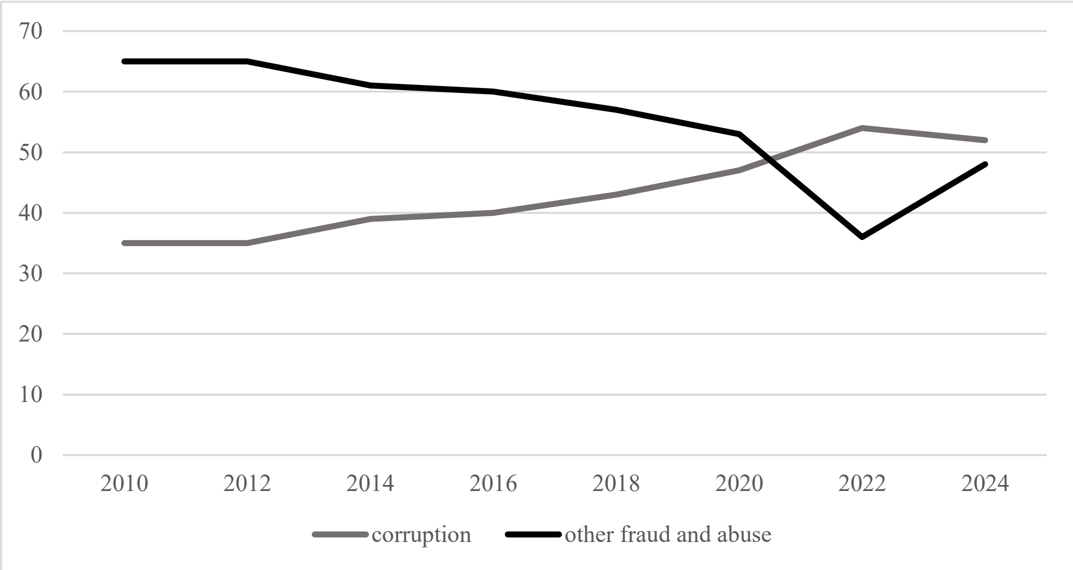

Figure 2. Incidence of corruption compared to other fraud and abuse in entities with over 100 employees according to the ACFE for the years 2010–2024.

The data presented indicate an increasing trend in corruption within larger businesses compared to other fraud and abuse between 2010 and 2024. It is worth mentioning that other frauds and abuses were the dominant category between 2010 and 2020. In contrast, with regard to corruption, there is an upward trend relative to other frauds throughout almost the entire period under review, and since 2020, a clear predominance of corrupt activities has been evident.

In light of the above analyses, it should be noted that businesses entities should take account of this changing trend and strive to strengthen control mechanisms to mitigate the risk of corruption. As indicated, whistleblowing is one such tool. It offers a wide range of applications in both identifying and mitigating the risk of corruption. This tool is defined as a mechanism for reporting and informing about irregularities. At the same time, research findings show that it is perceived as one of the most effective tools for detecting fraud and combating corruption. This is confirmed by the findings of reports published by the ACFE, in which this tool demonstrates a significant advantage over others. Other tools include: internal audit, management review, document examination, account reconciliation, external audit, automated transaction/data monitoring, surveillance/monitoring, notification by law enforcement, and confession.

The chart below shows the effectiveness of whistleblowing in detecting fraud and misconduct compared to the use of other tools.

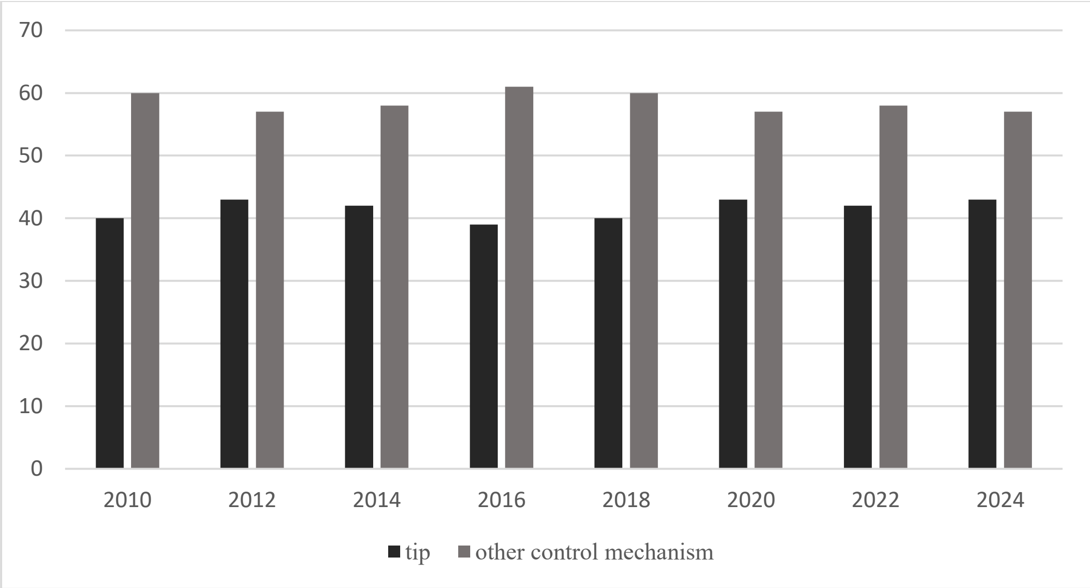

Figure 3. Most common methods of fraud detection according to the ACFE for the years 2010–2024.

The data presented in the chart indicate a clear advantage of whistleblowing in terms of the detection of fraud and misconduct within organizations. This trend has persisted for years. Furthermore, research shows that the main source of information regarding irregularities is the organization's own employees (Chart 4).

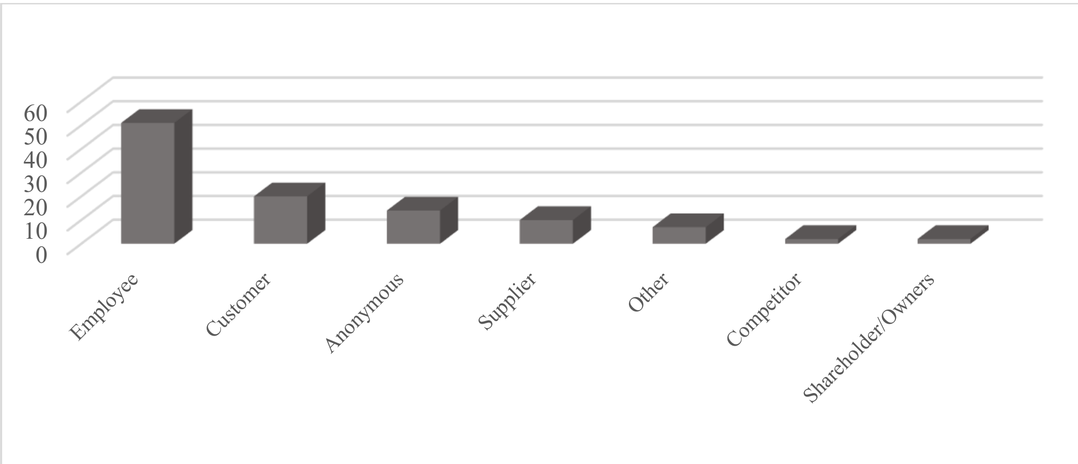

Figure 4. Sources of reports according to the ACFE for the years 2010–2024.

The data in the chart show that between 2010 and 2024, the vast majority of reports of irregularities (over 50%) were made by employees. Reports are also received from customers and anonymous individuals. Significantly fewer reports are made by suppliers and other groups of people. The fewest reports come from competitors and owners or managers of organizations. Furthermore, the data also shows that a fairly significant proportion of reports come from anonymous sources, and therefore it is not entirely clear who the whistleblower was. This indicates that some whistleblowers do not wish to reveal their identity for fear of being identified. Therefore, entities should not abandon anonymous reporting channels, but should promote them among employees and stakeholders.

It is worth emphasizing that the list of persons and entities authorized to detect fraud and misconduct depends on the whistleblowing system adopted by the organization. Identifying the most common sources of reports used by whistleblowers is essential for creating an effective whistleblowing system. Therefore, properly developed and implemented procedures for reporting breaches should serve as an incentive for individuals who report observed irregularities and breaches of both the law and internal regulations. The reporting system must be robust and stable, and must guarantee the security of both the information provided and the individuals providing it. Of particular importance are the quality and nature of the established reporting channels, as well as the list of individuals and entities authorized to report violations. Hence, the remainder of this publication presents the results of an analysis conducted using selected business entities as examples, focusing on the use of this tool to reduce corruption by establishing mechanisms for reporting irregularities.

The role of whistleblowing in reducing fraud, abuse and corruption in Polish businesses entities

The implementation of a whistleblowing system based on selected types of channels and its adaptation to existing anti-corruption procedures, including its application for reporting corrupt activities, was verified using the example of market entities listed on the Warsaw Stock Exchange and included in the WIG-30 index. These entities have been obliged to comply with the provisions of the Whistleblower Act, which is due to be implemented into Polish law in 2024, and are therefore required to implement a whistleblowing mechanism. It should be emphasized that, given that some of these entities are subject to sector-specific regulations, for example, banks have long had whistleblowing systems in place. However, due to the earlier provisions of Directive (EU) 2019/1937 on the protection of whistleblowers, and now also under the national Act, they have been required to make changes to their operations in order to comply with the statutory provisions. As regards the other sectors of the economy covered by the WIG-30 index, it should be emphasized that some of them also had whistleblowing systems in place. However, the implementation of the Act meant that all listed entities were strictly obliged to comply with it, and thus to implement whistleblowing systems (Skoczylas-Tworek, 2025). Whilst the Act obliges this group of entities to implement whistleblowing systems, it does not impose an obligation on them to report on the number of reports, as is the case with public sector entities. Furthermore, it does not impose an obligation on private entities to establish external reporting channels, this obligation has also been imposed exclusively on public organizations. The businesses covered by the study are subject to legal restrictions and, at the same time, constitute a group of entities entrusted with the public's trust, as they publish their financial results, upon which prospective investors base their decisions. Hence, the high quality of the whistleblowing tool's implementation should be of particular importance to them. This tool not only alerts to potential irregularities but can also help prevent the occurrence of fraud or abuse, which could significantly affect the entity's reputation and standing in the public sphere.

The study focused not so much on the implementation of whistleblowing, but on selected components enabling the system to be used as a support for reporting corrupt practices. It is worth emphasizing that corruption, within the framework of the Whistleblowers Act, has been identified as one of the main types of legal violation that should be reported. It should be noted that entities may also, within the scope of the list of reportable matters, indicate the disclosure of irregularities arising from their own internal regulations. Hence, a report concerning corrupt practices may relate not only to a breach of external law, but also to internal law established in the form of an anti-corruption policy. The study examined the establishment of control mechanisms in the form of anti-corruption policies, including the publication of information on reported and disclosed cases of corruption, as well as the use of internal, external and anonymous reporting channels for the purpose of reporting irregularities, including linking them to reports of corrupt behavior. The results of the analysis are presented in the chart below.

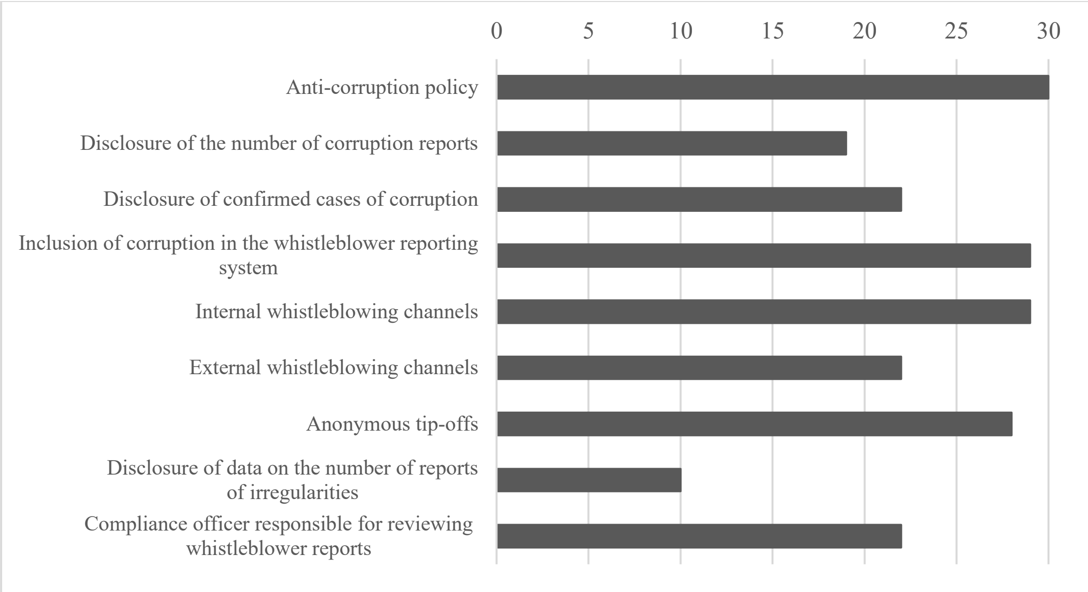

Figure 5. Disclosure of data on available whistleblowing channels and their numbers, including reports of corruption in business entities listed on the Warsaw Stock Exchange and included in the WIG-30 index in the years 2024–2025.

The data presented shows that all the entities analyzed have established and implemented an anti-corruption policy. However, only 64% of them publish data on reported cases of corruption, and only 67% disclose information on ongoing court cases in this regard. Thus, more entities publish the outcomes of disclosed corruption proceedings than disclose the actual number of reported corruption cases in general, even if these have not been confirmed. Furthermore, it should be underlined that, for the most part, the number of such cases is zero, as is the total number of reported corruption cases. Consequently, either no corruption incidents actually occurred in the entities under review during the analyzed period (2024–2025), or the published data does not constitute comprehensive information. There are also some entities which state that they measure corruption by applying a corruption index, but do not disclose data on its magnitude.

Conversely, almost all entities have included corruption in the list of violations that can be reported by a whistleblower, which is undoubtedly due to the current Whistleblower Protection Act. Only one of the analyzed entities did not include this information in its published reports, which may be due to the fact that it included only a small amount of data on this subject in its annual reporting, which also made it impossible to verify the data in this regard. Similarly, with regard to internal channels for reporting irregularities, all entities indicated in their disclosed reporting information that they had established internal channels for reporting irregularities, only one entity did not include this information in its reporting data, but indicated the possibility of reporting irregularities on its website. With regard to the establishment of external channels enabling entities and individuals outside the organization to report irregularities and violations, 73% of the analyzed companies provided such a facility, whilst 27% of those surveyed did not include this information. 93% of entities declared that they allowed anonymous reporting of breaches regardless of the type of channel, whilst 7% did not provide such information. Only 33% of the surveyed companies disclosed the number of violations reported by whistleblowers, whilst 67% did not include such data in their reporting at all. 73% of entities have entrusted the tasks of receiving and handling whistleblower reports to compliance units. The remaining entities (27%) use either audit units or individuals acting as ethics officers/ombudsmen for this purpose, there are also instances of outsourcing.

While entities publish information on cases of corruption, they disclose data on the total number of reports from whistleblowers to a much lesser extent. Consequently, for the majority of entities, there is a lack of consistent, uniform information that would indicate a direct link between the whistleblowing system and the anti-corruption and compliance systems. Although some companies describe such a link, this is generally not reflected in the disclosed data. Furthermore, where results are disclosed, information is scattered by publishing data in separate sections of the report. In other words, if any information is disclosed at all, it is published separately for the number of reported or disclosed breaches of codes of ethics, discrimination or bullying. Although there are separated cases where such data segregation has been carried out and the data disclosed by type of report. However, only a negligible number of the entities surveyed publish information in this form.

Research Findings

The research carried out has led to the following conclusions and issues regarding the use of whistleblowing to control corruption in business entities:

1. Measuring corruption is difficult due to its covert nature, the lack of direct evidence confirming the occurrence of an incident, and the confidentiality of proceedings, which may result in published data failing to reflect the true scale of the phenomenon.
2. A lack of transparency, consistency and comparability in the information and data published and disclosed in activity reports. Activity reports published by business entities do not constitute a fully reliable source of information on reported cases of corruption and whistleblower reports. This is primarily due to the limited scope of the data disclosed, the lack of uniform reporting standards, and the risk of selective presentation of information that could affect the organization’s image.
3. There are instances where there is no clear link between the whistleblowing system and the compliance system. Although they may operate separately, the lack of a link between them results in the fragmentation of the entire system and the delegation of tasks to different organizational units, rather than ensuring a coherent system in which all elements are closely interlinked.
4. Assigning tasks relating to the investigation of whistleblower reports to units and individuals other than compliance. Meanwhile, the compliance function is best suited to handling breaches as it possesses comprehensive knowledge regarding the compliance or non-compliance of the organisation’s activities, including legal violations. Its role is to analyze the risk of breaches, and the anti-corruption area is usually part of the compliance system. Information on violations reported by whistleblowers through established channels should be handled by compliance officers, which should be the optimal solution for the entities. At the same time, exceptions should be taken into account where, depending on the nature of the report, other organizational units, such as audit, may be involved.
5. Entities separate reports concerning, for example, employment relations (discrimination, bullying) from reports relating to corruption, financial fraud or compliance violations. This practice hinders a comprehensive analysis of all cases of irregularities within a single reporting system. For the sake of transparency and the effectiveness of whistleblowing assessments, it is reasonable to present the total number of reports from whistleblowers, regardless of the area concerned. This will allow for an assessment of the scale of use of the reporting system and the level of trust that employees and stakeholders have in this mechanism. It is also worth considering a statutory obligation for market entities, similar to that of public institutions, to publish the number of reports received from whistleblowers.
6. The Corruption Perceptions Index is based primarily on assessments and subjective perceptions of the prevalence of corruption, whilst the number of whistleblowing reports depends on trust in the established system and individuals’ willingness to report violations. Therefore, a higher number of whistleblowing reports will not be reflected in a higher index value, but will indicate greater effectiveness of the available control mechanisms. Conversely, a lower number of reports will indicate reduced availability of these mechanisms or a lack of trust in them. The only question that remains is what happens in the event of a complete lack of disclosure of such data, as demonstrated by the study conducted in relation to the entities analyzed.

Conclusion

The phenomenon of fraud and abuse, including corruption, has for years remained a pressing social and economic problem that adapts to changing technological, legal and economic conditions. Entities take measures aimed at reducing it, and based on the statistics available in this regard, one of the most effective tools is whistleblowing. Research conducted on a group of business entities indicates that this tool is used to expose corrupt practices. However, there is a lack of sufficient transparency regarding information confirming the effectiveness of its use. This is reflected in the failure to publish data enabling an assessment of the extent to which whistleblowing is involved in reporting violations. Some entities, albeit few, disclose figures on the total number of reports. However, the resulting fragmentation of information does not allow for an assessment of the effectiveness of whistleblowing in reducing corrupt practices. This is not, however, due to a lack of awareness regarding the implementation of anti-corruption mechanisms, nor to a lack of commitment on the part of whistleblowers to reporting violations of these mechanisms. Rather, it stems from the fact that information is not disclosed in a manner transparent enough to constitute a reliable source of information. Consequently, it is not entirely possible to verify the proper functioning of the compliance system, due to the lack of sufficient data on the effectiveness of anti-corruption mechanisms, taking into account the role of whistleblowers in their disclosure.

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