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**ACCEPTANCE OF  
WHISTLEBLOWING AND SOCIAL  
CAPITAL**

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**ABSTRACT.** The objective of the article is to analyse the relationship between whistleblowing and the level of social capital in Poland. A quantitative survey was conducted on a sample of 577 adult Poles. The findings indicated that the evaluation of a whistleblower's attitude depends significantly on the level of social capital. Individuals with higher social capital rate whistleblowers better and have a higher propensity to engage in whistleblowing. The research results also show that while most respondents express a favourable opinion of whistleblowing, the willingness to be a whistleblower is reported by only 28% of respondents. The analysis also demonstrated that the majority recognise the need for legal protection of whistleblowers, as well as measures to implement tools and procedures to support whistleblowing. Thus, whistleblowing should be supported and promoted in organisations. Tools and procedures should be implemented to help employees who wish to become whistleblowers to obtain adequate protection. A potential avenue for further research would be to examine the impact of social capital on the phenomenon of whistleblowing from the perspective of countries with diverse social capital, for example, the members of the European Union and those countries currently in the admission process.

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## Introduction

Despite the existence of a whole range of clearly formulated rules of conduct in almost every area of social and professional life, there are constant reports of abuse, law-breaking and disregard for ethical principles, and even deliberate destructive actions in various organisations. Indeed, existing codes of ethics in organisations are not entirely able to prevent cases of abuse, let alone eliminate emerging difficulties (Meyer-Sahling and Mikkelsen, 2020; Kaptein, 2020). In this regard, high hopes are placed on the possibilities of 'confidential reporting', a phenomenon known as whistleblowing, of various types of abuse in organisations. Crucially, however, whistleblowing is not an immediate and fully effective remedy for all kinds of irregularities. Rather, it is a long-term process that requires a great deal of persistence (Near and Miceli, 1985; Near et al., 2005; Taylor and Curtis, 2010; Maulida, 2021).

Research on whistleblowing was initiated in the 1980s mainly by Near and Micelli, who defined whistleblowing as the disclosure by organisation members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organisations that may be able to effect action (Near and Miceli, 1985, p. 4). Despite discussions over the years about the very definition of this phenomenon and its nuances, such as, for example, the possibility of whistleblowing by people who are no longer employed by the organisation or the issue of anonymity when reporting wrongdoing, it is accepted today that there are two types of whistleblowing: external and internal. The former refers to the possibility of problem-solving and whistleblowing within the organisation itself, while the latter is about whistleblowing to relevant institutions outside the organisation concerned (Zhang, 2009). At this juncture, it is imperative to acknowledge that whistleblowing, despite the obvious differences, is always dangerous for both the employees and the management of a given organisation. Among the most frequently cited consequences suffered by a whistleblower are intimidation, denigration, loss of job, negative impact on career, even death threats (Keil et al., 2010). Besides, even the very decision to report wrongdoing caused by a colleague or by an employer has never been an easy one. Essentially, it is a step taken when all other means of improving the situation have failed. Whistleblowing requires the whistleblower to have used, to no avail, all appropriate channels within the organisation to right the wrong (Ray, 2006).

The main objective of the article is to assess whistleblowing from a social capital perspective. In order to achieve it, a quantitative survey was conducted on a sample of 577 adult Poles.

## 1. Literature review

The literature on whistleblowing is extensive because it covers a wide range of issues: legal, ethical, psychological and ethical problems to name but a few. For many years, efforts have been made to structure it (Dasgupta and Kesharwani, 2010; Culiberg and Mihelič, 2017). The extent of the literature has led to attempts to structure it, taking into account specific professions and sectors of professional life (Gao and Brink, 2017; Kang, 2022). R. Guy Thomas (2020) proposes that its division should take into account the individual decisions guiding the whistleblower and how the organisation responds to whistleblowing. The author proposes that the systematisation should pay attention to the psychological and situational determinants of the whistleblower's decision to take action, the forms of legislation that may encourage action, and the ethical and moral considerations associated with whistleblowing. With the above in mind, there also appears to be scope to disaggregate whistleblowing research in the form given below.

In the first place, it is worth to mention the discussion related to the intentions of whistleblowers that has been going on for many years. It has taken into account the different professions in different countries and cultures (Mesmer-Magnus and Viswesvaran, 2005; Park et al., 2005; Robinson et al., 2012; Ahma et al., 2013; Gao et al., 2015; Brown et al., 2016; Latan and Ringle, 2018; Shawver and Shawver, 2018; Dhamija and Rai, 2018; Alleyne et al., 2019; Sean and Godkin, 2019; Ivai et al., 2021; Khan et al., 2020). Ethics had an important place in the discussion of intentions (Valentine, and Godkin, 2019; Setiawan et al., 2020; Cheng and Goke, 2020; Potipiroon and Wongpreedee, 2021; Zakaria, 2021; Tuan Mansor et al., 2022; Mkheimer et al., 2022; Çekiç et. al. 2022).

The discussion of whistleblowing cannot ignore the effectiveness of the law to encourage a whistleblower to make a decision, as well as the development of legislation in individual countries taking into account the international context (Latimer and Brown, 2008; Vandekerckhove and Lewis, 2012; Schultz and Harutyunyan, 2015; Mechtenberg et al., 2017; McLaren et al., 2019; Rashmi et al, 2019; Gibbs 2020; Hirst et al., 2020; West and Bowman, 2020; Exmeyer and Jean, 2020; Boot, 2020; Kobroń-Gąsiorowska, 2021; Teichmann and Wittmann, 2022; Payne-James and Lishman, 2022; Karpacheva, 2023).

The issue of whistleblowing has also been addressed in the context of specific professions. There is a significant body of work on accounting in various countries (Alleyne et. al. 2017; Gao and Brink, 2018; Saputra et al., 2020; Owusu et al., 2020; Brody et. al. 2020; Defiantoro et al., 2023), but we also come across those devoted to the medical field in the broadest sense with a country-specific focus (Firko and Jackson, 2005; Davis and Konishi, 2007; Mansbach and Bachner, 2010; Jackson et al., 2014; Gagnon and Perron, 2020; Dillard-Wright and Shields-Haas, 2021; Powell, 2022; Stevenson et al., 2023).

The psychological perspective (Dungan et al., 2015; Liu et al., 2015; Anvari et al., 2019; Walker et al., 2019; Ogungbamila et al., 2022) and cultural conditioning issues that determine the decisions made by the whistleblower have an important place in the consideration of whistleblowing. Publications on cultural determinants compare whistleblowing in different countries, often with different cultural backgrounds (Clark et, al. 2005; Trongmateerut and Sweeney, 2013; Vandekerckhove et al., 2014; Cheng et al., 2015; Oktem and Shahbazi, 2012; Behrens, 2015; Bushnell, 2020; Brody et. al. 2021; Hellmann et al., 2021; Morrison, 2023).

In this text we deal with whistleblowing from a social capital perspective. The literature itself on the relationship between social capital and whistleblowing is not clear-cut. The term 'social capital' appeared in 1916 in the United States in discussions about the possibility of neighbours working together to supervise a school. In this context, Lynda Hanifan spoke of social capital 'as the tangible assets that count most in people's daily lives: namely goodwill, camaraderie, sympathy and social intercourse among the individuals and families that make up the social unit' (Keeley, 2007). In the mid-1960s, Canadian sociologists such as John Roland Seely, Alexander Sim and Elisabeth Loosely used the term social capital when discussing the culture of urban society. In the 1970s, social capital became a subject of study for economists. Today, it is used by sociologists, economists as well as political scientists (Eroğlu and Kangal, 2016).

A brief look at different classical definitions of social capital proves how diverse the phenomenon is. Bourdieu (1983) defines social capital as 'the aggregate of the actual or potential resources which are linked to possession of a durable network of more or less institutionalized relationships of mutual acquaintance and recognition. Coleman (1988) defined social capital functionally as 'a variety of entities with two elements in common: they all consist of some aspect of social structure, and they facilitate certain actions of actors'. Putnam (2000) sees social capital as 'connections among individuals and social networks and the norms of reciprocity and trustworthiness that arise from them'. Fukuyama sees social capital as generally

understood rules than enable people to cooperate such as the norm of reciprocity (Sułkowski, 2017).

The notion of social capital got into the discourse of management science thanks to the proximity to economy, organisational sciences, and managerial practices (Cohen and Prusak, 2001; Chmielecki and Sułkowski, 2018; Mishchuk et al., 2022). The concept has become more and more popular in business and management during last 20 years (Ferragina and Arrigoni, 2017; Adler and Kwon, 2002; Hernández-Medina et al., 2024). Social capital determines the actual resources, the existence of which is of social significance. There are a number of features of the characteristics of social capital starting with production where social capital is created with the use of specific material resources, financial resources, work, and time. Another element of the characteristics is transformation, here social capital has the ability to transform certain goods (material resources, financial resources, work, and time) into benefits that cannot be obtained in a different way (e.g. the use of someone else's knowledge, skills, ensuring privileged treatment, receiving emotional support or support in a difficult situation etc.) (Woolcock and Narayan, 2000). During the investment process material resources, financial resources, work, and time are invested in the creation of an atmosphere favouring mutual trust. Stronger ties require larger investments, while weaker ties require smaller investments. Similar to material capital, social capital is of heterogeneous nature (diversity) (Reagans and Zuckerman, 2001). Social capital is also characterised by predictability and different degrees of stability. Social capital needs to be attended to - in order to maintain its productivity, it needs to be 'used' from time to time. The creation and maintenance of social capital are preceded by the calculation of cost and benefits, which is called 'alternative cost'. The final characteristic is transferability which is present in social capital only partially as it is impossible to resell or hire social capital. Social capital can be transferred or inherited in a certain way (e.g. parents' friends become also children's friends) (Inkpen and Tsang, 2005).

In business and management the concept of 'social capital' is frequently used in connection with issues like: organizational culture (Nahapiet and Sumantra, 2000; Hajduova et al., 2025) and identity (Whetten, 2006; Brickson, 2007), corporate social responsibility (Jones et al., 2001), human resources management (Botelho, 2017), marketing and e-commerce (Mutz, 2005), social networks (Bal-Domańska et al., 2025; Chen et al., 2017) and finance (Aggarwal et al., 2015). In the concept of social capital attention is drawn to the equally significant role of the family in building and supplying this component in the workings of the economy and society (Bubolz, 2001).

Given that there are many definitions of social capital, for the purposes of this paper we will use the definition that dominates in the literature, treating social capital as social trust, connections and social networks that facilitate cooperation and reciprocity (Ignatowski et al., 2019; Kuráth et al., 2023). We fully agree that the prospect of effective whistleblowing, i.e. the outcome of whistleblowing, depends on the degree and centrality of the network of connections and is therefore determined to some extent by social capital. It follows that the degree and quality of connections may matter for whistleblowers and, on the other hand, the degree of whistleblower activity may be a good measure of social capital (Thomas, 2019).

It is assumed that this phenomenon occurs more widely, where social capital is greater. Despite the difficulties involved in measuring it, it is certain that the value of social capital is based on the social interactions and trust that exists between individuals. Also, the belief that if a given injustice in an organisation is exposed, the whistleblower will not face punishment, let alone alienation from the group. Whistleblowing practices thus have an impact on the growth of social capital, as they strengthen its pillars of trust and social relations within the organisation, as well as the relationship between superiors and subordinates (Wang et al., 2012; Emerson et al., 2020). Meanwhile, Adler and Kwon (2002) noted that, like other forms of

capital, social capital needs to be maintained. It is not something given once and for all. The idea is important where there are no clearly defined positive effects of whistleblowers' actions for the good of the organisation. Where this idea is misunderstood, it can be assumed that employees will work to build and maintain their social capital and not engage in activities that may weaken or break social bonds. Some research suggests that employees' fear of damaging their social capital may be the reason why they are often reluctant to talk to their boss about issues and problems (Milliken et al., 2003).

Social ties serve multiple purposes. They influence the decisions made by individuals due to existing peer pressure. Social networks and links are information channels that influence the assessment of the significance of an event and influence group identity. They determine the sanctions that a community issues about whistleblowers in organisations, as well as access to documents in an organisation. There is a high probability that whistleblowers will be more willing to disclose information when they have the conviction that their confidentiality will be preserved and thus their problems will be solved. A social perception of the overall complaints made is also very important. With that said, peer pressure can have a double meaning. It can encourage, but it can also discourage whistleblowing (Tkacheva and Bauhoff, 2015).

We mentioned above that whistleblowing raises some controversy, which is largely culturally driven. Nevertheless, this is not to say that this tool should be abandoned in organisational setting. On the contrary, it should be integrated into a coherent system of strategic corporate management and employees should be informed about its assumptions, objectives and forms. In the literature, we encounter the opinion that the instrument of whistleblowing in the Polish reality is little known and arouses controversy. This is due to historical and cultural conditions, as well as the lack of relevant legislation in this respect. Its low level is a result of the lack of characteristics and behaviours characteristic of a civil society, which does not accept attitudes and behaviours that are dangerous to society, and citizens are supposed to act for the common good. It is therefore necessary to create a new organisational culture based on honesty and integrity, which will make us view whistleblowing positively. This is one of the reasons that it requires courage on the part of managers, as they will have to confront irregularities and not push them aside without a solution (Stankiewicz-Mróz, 2015).

One of the important tasks of any organisation is to build a healthy ethical culture of the organisation in the long term. This culture is mainly based on social capital. Institutions must therefore build reputation, fairness and integrity. Closing the knowledge gap between positive and negative perceptions of whistleblowing and preventing abuse in the real world is essential here (Tripermata et al., 2022). Closing this gap will build an organisational culture that strengthens social capital (Tripermata et al., 2021).

Among the reasons for the lack of responses to injustices, unethical or dishonest behaviour is the potential erosion of social capital due to a decrease in trust. This entails the risk of social exclusion through informal sanctions and discrimination for alleged betrayal, violation of solidarity norms and deviation from group expectations (Andrade, 2015; Stan, 2016).

Despite some discrepancies, we assume that the higher the social capital, the greater the acceptance of whistleblowing..

## **2. Methodological approach**

Studies of the literature on the subject confirm that whistleblowing increases social capital by strengthening trust and social relationships within an organisation (Wang et al., 2012; Emerson et al., 2020). At the same time, previous research indicates that closing the knowledge gap between positive and negative perceptions of whistleblower practices and preventing abuse

in the real world allows for the construction of an organisational culture that strengthens social capital (Tripermata et al., 2021). The above indicates a direct link between the phenomenon of whistleblowing and this capital. Therefore, the main objective of the study was to analyse the relationship between whistleblowing and the level of social capital in Poland. The study attempted to measure social capital on an individual basis. The following specific objectives were formulated for the study:

- How is whistleblowing assessed?
- What is the readiness to be a whistleblower?
- What are the attitudes towards whistleblower legal protection?
- What is the knowledge of whistleblowers' legal remedies?
- How are whistleblowers protected?

The answers to the above questions will allow an assessment of the perception of whistleblowing and the willingness to be a whistleblower among respondents. At the same time, it will be examined whether there are tools and procedures in place to support whistleblowing in the respondents' organisations.

Based on the research objectives indicated above, the following research hypotheses were formulated:

- There is a positive relationship between whistleblowing ratings and the level of social capital.
- There is a positive relationship between willingness to be a whistleblower and the level of social capital.

It is therefore assumed that among those with a higher level of individual social capital, the positive effects of whistleblowing will predominate in the assessment of whistleblowing. Due to better knowledge of the negative consequences of irregularities in a company, reporting them will result in an improvement in the functioning of the organisation. The benefits of whistleblowing will outweigh any negative consequences in the assessment of the whistleblower's actions.

The willingness to be a whistleblower verifies the evaluation of this action. With a higher level of social capital, knowledge of negative consequences and willingness to report them should be higher. At the same time, the respondent's declaration that they would be willing to be a whistleblower does not only mean passive support for whistleblowing understood as a positive evaluation of a given action, but as an attitude of active readiness to act.

Verification of the above research hypotheses is possible through the implementation of the research programme, which is based on a quantitative method. This study was conducted independently by the authors of this article on a sample of part-time students of one of the largest private universities in Poland. The survey was conducted in January 2023 on a sample of 577 students. The majority of the students are already working and therefore have the experience necessary to answer the survey questions. A similar sample was used in the study by Padgett, Padgett and Morris (Padgett et al., 2014, p. 287; Padgett & Morris, 2005, p. 36). Inference based on a sample of 577 people involves an error that does not exceed 4%. The study used a questionnaire with 15 core closed-ended questions answered on a 5-point ordinal scale.

Responses to the 4 questions on demographic and occupational characteristics indicate the following structure of the study population:

- women dominate among the respondents, accounting for 70.4% of the sample;
- more than half of the sample are aged 20-29 (56.0%), one in four respondents is aged 30-39 (25.3%), almost 15% are aged 40-49 and the remaining 4% are under 20 (2.3%) or over 50 (1.9%);

- more than half of the respondents (54.1%) are employees of private enterprises, 28.1% are employees of the administration or state-owned enterprises, 5.4% are self-employed and one in eight respondents (12.5%) is not employed;
- more than one third of the respondents (35.2%) work in large enterprises (in entities with more than 249 employees), about one third of the respondents work in micro or small entities, one in five respondents work in a medium-sized enterprise, in the case of 12 non-employed persons there was a discrepancy between the answers to the question on employment status and the size of the employment entity.

In order to address the research questions and hypotheses posed, measures were constructed to assess the attitude of the whistleblower. They are formed by summing up the responses in the form of identifying the degree of compliance of the respondents with the positive and negative terms of the whistleblower and assessing the benefits of the being whistleblower in the organisation. For positive terms (treated as stimulants), the following coding was adopted: -2 - totally disagree; -1 - disagree; 1 - agree; 2 - totally agree; for negative terms (destimulants) the coding is reversed. Finally, the measures were standardised in a way that limits them to the interval [-1;1]. A similar principle was used to operationalise social capital in individual terms, by summing up the respondents' answers, coded in a similar manner, on the subject of trust in the institutions or units of the environment listed in the questionnaire (the European Union, the Sejm and Senate of the Republic of Poland, non-governmental organisations, the police, the Social Insurance Institution (ZUS), the stock exchange, insurance companies, lawyers, universities, media, doctors, neighbours), membership in institutions of social life (political parties, charitable organisations, trade unions, pro-environmental organisations, church and religious organisations, sports clubs, residents' committee, parents' committee), involvement in social actions, and opinions on selected desirable civic behaviours as well as inappropriate ones. The results of the quantitative study were analysed using standard statistical and econometric methods, in particular descriptive statistics (i.e. structure index, arithmetic mean, standard deviation, median, dominant), parametric and non-parametric statistical tests and linear and logistic regression methods. The choice of test was based on the type of characteristics hypothesised, i.e. significance tests for 1 mean – for quantitative or quasi-quantitative characteristics, tests of medians were used for means in independent samples, significance of correlation coefficient and non-parametric; for qualitative characteristics – significance tests for structure indices and non-parametric chi-square independence tests were used. All calculations were performed using the PS IMAGO PRO 10.0 software.

### 3. Conducting research and results

The respondents assessed whistleblowing through the prism of positive and negative terms. Most often, respondents agreed with the term whistleblower as being an employee looking after the company's interests (67.1%), a guardian of the law (66.9%), and a defender of values (65.3%). Respondents were much less likely to agree with negative terms, such as whistleblower as an informer (44.5%) or careerist (36.2%). More than half of the respondents believe that the attitude of a whistleblower brings more benefits than harm to companies (69.7%) and national economies (50.4%), with benefits for work teams (47.0%) or work atmosphere (34.8%) being indicated much less frequently.

As written earlier, a measure of the assessment of the whistleblower's attitude was constructed on the basis of the above opinions of the respondents, which could take values in the range [-1;1]. Negative values would be regarded as an expression of a negative evaluation

of the whistleblower's attitude, values close to 0 as a neutral evaluation, positive values as a positive evaluation. The results obtained in the conducted study are presented in Table 1.

Table 1. Acceptance of whistleblower assessment by gender, age and workplace

Specification	N	Average value of the measure	Standard deviation	Median	p-value
Total	577	0.179	0.321	0.214	<0.001*
Women	406	0.205	0.318	0.250	0.001**
Men	171	0.118	0.322	0.107	
Under 20 years old	13	0.220	0.281	0.250	0.425***
20-29 years old	323	0.185	0.294	0.214	0.888****
30-39 years old	146	0.166	0.340	0.214	
40-49 years old	84	0.168	0.383	0.214	
50 years old and over	11	0.218	0.438	0.250	
Microenterprise	98	0.152	0.279	0.179	0.022***
Small business	98	0.130	0.330	0.161	0.277****
Medium enterprise	118	0.155	0.338	0.179	
Large enterprise	203	0.216	0.334	0.250	
Private company	312	0.207	0.312	0.250	0.154****
Own business	31	0.074	0.303	0.071	
Administration or state enterprise	162	0.138	0.350	0.196	
No employment	72	0.199	0.289	0.196	

\*significance test for 1 mean ( $m>0$ ), \*\* significance test of means for 2 independent samples, \*\*\* significance test of Spearman correlation coefficient, \*\*\*\* test of medians for  $k$  independent samples

Source: *own compilation*

Statistical inference allows the following conclusions to be drawn:

1. Respondents rate whistleblowing positively (the average value of the measure is significantly higher than 0), with more than half of respondents rating whistleblowing higher than the average value of this measure in the sample.
2. Women assess whistleblowing significantly better.
3. The assessment of whistleblowing does not depend on the respondent's age or employment status.
4. The larger the employment entity, the higher whistleblowing score on average (the correlation is positive and statistically significant, but very weak ( $R=0.089$ ), this relationship is not confirmed by the non-parametric test comparing medians).

In addition, the analysis showed a statistically significant positive correlation between the assessment of whistleblowing and the level of social capital ( $p<0.001$  in the Spearman correlation coefficient significance test for whistleblowing assessment measure and the social capital measure on an individual basis). The results of the multivariate regression, estimated from the responses of the respondents excluding the non-employed (Table 2), indicate that as the value of the social capital measure increases by 1, whistleblowing assessment measure increases by 0.25 on average, women are characterised by a measure higher by 0.097 on average, people working in large companies are characterised by a measure higher by 0.079 on average, people working in private companies are characterised by a measure higher by 0.096 on average (*ceteris paribus*).

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Table 2. Results of linear regression estimation for a measure of whistleblowing assessment as the dependent variable (N=517)

Independent variables	Evaluation of the parameter	Estimator error	p-value
Intercept	-0.043	0.041	0.303
Social capital	0.249	0.091	0.006
Gender (Female=1)	0.097	0.031	0.002
Size of the entity (large company=1)	0.079	0.029	0.007
Place of work (private company=1)	0.096	0.029	<0.001

$R^2=0.059^*$

White's test of heteroscedasticity:  $p=0.121$

\*In cross-sectional models, the coefficient of determination often takes very low values and is usually not published as a measure of model fit to the data. The purpose of constructing this regression is not to achieve the best possible explanation of the variability of the dependent variable—in this case, attitudes toward the acceptance of whistleblowing—but rather to identify the variables that significantly differentiate it.

Source: *own compilation*

The majority of respondents (53.4%) declare that they would definitely not or rather not be prepared to be a whistleblower, with only 27.9% of respondents declaring such readiness and almost one in five respondents having no opinion on the matter. Furthermore, the analysis of the results shows that the declared readiness to be a whistleblower depends on the place of work ( $p=0.035$  in the independence test), with such readiness being reported significantly more often by employees of private enterprises (34.0%) than in administration or state-owned enterprises (19.1%). The size of the entity of employment ( $p=0.026$  in the same test) also turns out to be an important characteristic - employees of large companies are more likely to declare such readiness (36.9%) than others. In contrast, willingness to be a whistleblower does not statistically significantly depend on gender ( $p=0.948$ ) or age ( $p=0.473$ ).

Willingness to be a whistleblower (a variable recorded on a 5-point scale) is positively correlated with social capital ( $R=0.145$ ,  $p<0.001$  in the Spearman correlation coefficient significance test). The above-mentioned factors favouring readiness to be a whistleblower were included in the logistic regression, in which the dependent variable was recorded as a dichotomous variable taking the value 1 if the respondent answered 'definitely yes' or 'rather yes' to the question 'Would you be ready to act as a whistleblower?', value 0 for the other answers. The results of the multivariate regression (cf. Table 3) indicate that the chance of reporting a readiness to be a whistleblower increases by almost thirteen times when the value of the social capital measure is increased by 1. It is twice as high for those working in a private enterprise, it is 86.3% higher for those working in large enterprises (*ceteris paribus*).

An overall percentage of correct predictions is 66.8%, with 76.9% of the group ready to be a whistleblower and 47.2% of the other group. The model classification is significantly better than random (an area under the Receiver Operating Characteristic curve substantially greater than 0.5).

## RECENT ISSUES IN ECONOMIC DEVELOPMENT

Table 3. Logistic regression estimation results for willingness to be a whistleblower (N =577)

Independent variables	Evaluation of the parameter	Estimator error	p-value	Odds ratio (OR)
Intercept	-2.228	0.250	<0.001	0.108
Social capital	2.560	0.628	<0.001	12.972
Size of the entity (large company=1)	0.622	0.197	0.002	1.863
Place of work (private company=1)	0.695	0.201	<0.001	2.004
Accuracy of classification 66.8%; 76,9% of 1 and 47.2% of 0 (cut-off point 0.340)				
The area under the ROC curve 0.664 (p<0.001)				

Source: *own compilation*

The analysis of attitudes to legal protection of whistleblowers shows that a vast majority, as many as almost 3/4 of respondents, indicate the need for legal protection of whistleblowers who report on extortion of public funds, EU funds or conscious violation of health and safety regulations. More than two thirds of respondents believe that there should be legal protection for whistleblowers who report illegal employment of employees or concealing income to avoid paying taxes. More than half mention the need for legal protection when reporting the payment of part of the salary outside the employment contract. In addition, a majority agree that whistleblowers should have protection against coercion, intimidation, bullying or exclusion (69% of respondents), discrimination, unfavourable or unfair treatment (68%), damage to a person's reputation, especially on social media (64%), being blacklisted on the basis of an informal or formal sector or industry agreement, which may result in the individual not finding future employment in a particular sector or industry (63%), suspension, forced unpaid leave, dismissal (56%), not converting a fixed-term employment contract into an open-ended contract when the employee may have had a legitimate expectation of being offered permanent employment (56%), demotion or withholding of promotion (55%), delegation of duties, change of job, reduction of salary, change in working hours (54%), withholding of training (54%), revocation of licence or permit (53%), non-renewal or early termination of a fixed-term employment contract (52%), imposition or application of any disciplinary measure, reprimand or other penalty, including financial ones (51%).

At the same time, the majority of respondents are not aware of legal protection measures to protect whistleblowers from the above-mentioned negative consequences of their actions. As far as the consequences against which there is protection in companies are concerned, respondents most often (but only one in five respondents) indicate the existence of protection against coercion, intimidation, bullying or exclusion, suspension, forced unpaid leave, dismissal, demotion or withholding of promotion, damage to a person's reputation, especially on social media, discrimination, unfavourable or unfair treatment.

The majority of respondents believe that companies should implement tools and procedures to support whistleblowing (64%), protect whistleblowers (58%), but it is less common to accept promoting (42%) or rewarding whistleblowing (31%).

## Discussion

It is important to note that whistleblowing is gaining increasing recognition not only in the Anglo-Saxon tradition countries, but also in European countries as well as in the actions and legislation of the European Union. For example, let us note that within the Romanian policy, whistleblowing has been applied in economic sectors such as telecommunications,

finance and banking, energy, food and sales companies (Bunget & David-Sobolevski, 2009). It is proving to be an important means to ensure transparency and integrity of both small businesses and companies with broad access to markets around the world. Undoubtedly, the importance of whistleblowers is growing as organisations become more complex and diverse. This has been clearly recognised in the United States. Particularly after the US Congress, in passing the Sarbanes-Oxley Act in 2002 recognised the importance of whistleblowing, encouraged whistleblowers to report wrongdoing and introduced measures to protect them legally (Dworkin, 2007).

Whistleblowing has also found recognition in European Union legislation. This is evidenced for example by the European Parliament resolution of 24 October 2017 on legitimate measures to protect whistleblowers acting in the public interest when disclosing the confidential information of companies and public bodies (2016/2224(INI)) and the resulting Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

In view of the research results obtained, it should be stated that they allowed for the realisation of the formulated specific objectives of the goals and positive verification of the research hypotheses set.

The present study showed that the evaluation of whistleblowing significantly depends on the level of social capital. People with higher social capital rate whistleblowers better and also have a higher propensity to whistleblow. This coincides with research by Thomas (2020), who argued that the outcome of whistleblowing is determined partly by social capital, as well as research on Indonesian companies (Lukita et al., 2021), where the willingness to whistleblow increased with increasing social capital. Similar conclusions were also reached by Bereskin et al., (2018). Research by Yang and Mahdy (Yang and Mahdy, 2022) indicates that the more complex the social network, the greater the willingness to whistleblowing, although in this case, when there were close relationships in the social network, internal whistleblowing prevailed. Similar results were obtained in a study by Wilson and Scheetz (Wilson and Scheetz, 2024). It is therefore advisable to increase the social capital of organisations in order to implement and promote whistleblowing tools more effectively.

Additionally, our research has revealed that women tend to hold higher ratings of whistleblowing. This corresponds with the results of a study (Saade, 2023), which concluded that men give more weight to loyalty issues and women to ethical issues when deciding whether or not to disclose information.

At the same time, it is worthwhile to cite the research showing that women are less inclined to report the misconduct of their supervisors than men (Prysmakova and Evans, 2020). Similar results were found in a study of American accountants, where among the early career accountants, male accountants are more likely than female accountants to become whistleblowers (Liyanarachchi and Adler, 2011), and in Brazil's public sector, where women also tend to report wrongdoing less often than men, are less willing to engage in subsequent acts of whistleblowing, and experience more retaliation (Tavares et al., 2024). In other words, whistleblowing is more highly regarded by women, but at the same time, these women are less likely to report wrongdoing. This may be due to the sense of threat of retaliation for whistleblowing, which is higher in women (Kubbe and Merkle, 2025). The implication is that it is necessary to sensitize the public to the need for legal protection, particularly for women, who may become easier targets for attacks by those unhappy with the information they have disclosed. This is also confirmed by other studies (Ismiati, 2022; Sade 2023; Kubbe and Merkle, 2025; Popescu 2015).

Besides, irrespective of gender, whistleblowers take significant risks by disclosing sensitive information to organisations. At this point it is worth noting that a higher assessment

of whistleblowing does not necessarily translate into a willingness to be a whistleblower. Indeed, some studies show that men may be more willing to take risks in reporting wrongdoing (Puni and Hilton, 2020; Liyanarachchi and Adler, 2011; Tavares et al., 2024). However, other studies do not show that there is generally any significant relationship between expressing the intention to be a whistleblower and gender (Antinyan et al., 2020; Culiberg and Mihelič, 2017), which is not to say at all that the issue of gender does not play a role in signalling (Tilton, 2017). For example, whistleblowers are one of the important sources in journalistic work. Research conducted on the subject shows that women turn out to be more trustworthy than men on this issue of information provided (Waters, 2022).

The present research shows that respondents are positive about whistleblowing, but the willingness to be a whistleblower is reported by only 28% of respondents. Overall, the research shows that illegal and unethical attitudes can be encountered in many organisations and even in non-profit organisations. It is therefore clear that whistleblowing will become increasingly important and the need to be more sensitive to non-ethical and illegal issues in organisations is becoming a priority. The results obtained in this research are not fundamentally different from other research conducted on the subject. Whistleblowing, both internal and external, is largely associated with a high level of civic responsibility for the organisation, with internal whistleblowing tending to be preferred (Kansoy, 2022). However, the results obtained in the present research are interesting in that, in general, the practice of whistleblowing is still not highly recognised in Polish society. The whistleblower is still perceived negatively and even questioned. This is consistent with research by Kohn (Kohn et al., 2024), which shows that the vast majority of retaliation against whistleblowers is with internal whistleblowing, a situation where it is possible to directly evaluate the whistleblower for their actions and retaliate within the organization affected by the whistleblowing. Thus, change in this respect will depend on the actions of the organisations themselves, which should point to the positive role of the whistleblower and ethical sensitisation as to mistakes in the activities of a given organisation and encourage the presentation of information about irregularities within it (Stankiewicz-Mróż, 2015; Kun-Buczko, 2022).

The study also showed that the majority of people indicate the need for legal protection for whistleblowers, as well as measures to implement tools and procedures to support whistleblowing. Similar results have been obtained in other studies (e.g., Callahan and Collins, 1992). At the same time, it should be recalled that one of the main barriers to whistleblowing is insufficient whistleblower protection (Abazi, 2020; Apaza, 2011; Callahan and Collins, 1992; Chang et al., 2017; Gibs 2020; Delk, 2013; Onyango, 2021). This is not only due to concerns but also to business practice, in which whistleblowers are often harassed (Carr and Lewis, 2010; Yeoh, 2014). At the same time, legal protections and procedures associated with whistleblowing can define precisely what actions of a whistleblower are legal and desirable and what may be the disclosure of confidential information for private gain, as this boundary is not always precise (Latmier and Brown, 2008). It is also important to remember that legal protection of whistleblowers and promotion of whistleblowing is useful to society when the central authority is democratic. In the case of centralized power, especially totalitarian power, legal protection of whistleblowers and promotion of whistleblowing will strengthen that power, working to the detriment of society (Thomas, 2020).

Furthermore, the research has shown that knowledge of legal protection for whistleblowers is not widespread. However, this problem does not only apply to Poland, but also to other countries, such as more developed UK or Korea (Chang et al., 2017; Yeoh, 2014). This suggests, then, that in order to promote whistleblowing, it would be necessary to start by thoroughly informing employers what whistleblowing is, what advantages it brings and what means of legal protection whistleblowers are entitled to.

## Conclusion

There is a general consensus among researchers that some elements need to be present in order to speak of whistleblowing. There must be a complainant, a complaint of misconduct in the organisation, an organisation, an individual or group of individuals who engage in misconduct and a party who receives a complaint of misconduct from the organisation regarding the whistleblower (Dworkin, 2007; Dasgupta and Kesharwanii, 2010). Clearly, the act of whistleblowing is not intended to cause harm to the organisation, but rather to facilitate the disclosure of negative acts committed that may harm the organisation or are contrary to its values (Rocha and Kleiner, 2005). Current research is being conducted on whistleblowing in the perspective of specific professions, the legal protection of whistleblowers and their psychological conditions. The present study addresses whistleblowing from a social capital perspective. Based on the research, we conclude that the evaluation of whistleblowing significantly depends on the level of social capital in the individual sense. The study shows that greater acceptance of the phenomenon is shown by women and those working in large private companies. It also shows that legal protection should be increased and procedures to support whistleblowers should be implemented in organisations. Of course, the research results obtained require further work, which is mainly due to the numerically limited target group. It would be interesting to examine the impact of social capital on the issue of whistleblowing from the perspective of countries with diverse social capital, for example, those which are members of the European Union and those which are applying to join it. On the other hand, work carried out in this area would contribute to a deeper reflection on social capital itself - one of the important issues in the social sciences (Jia et al., 2020; Caïs et al., 2021). The ever-present risks for whistleblowers and the benefits of putting in place appropriate procedures for whistleblowing also argue in favour of conducting work dedicated to whistleblowing (Handajani et al., 2022; Klofstad et al., 2022).

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