

THE IMPACT OF WHISTLEBLOWING IN REDUCING CORRUPTION IN THE PRIVATE
SECTOR

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Abstract

The research investigated the impact of whistleblowing in reducing corruption in the private sector. In addition to determining whistleblowing's impact in reducing corruption in the private sector, the study also aimed to examine barriers faced by potential whistleblowers and analyse whistleblowing's moral motivation and impact on organisational reputation and stakeholder trust in the private sector. The research outlined the background of the research which highlighted that South Africa's private sector has faced numerous corruption scandals, which have undermined public trust and investor confidence. The background also underscored that whistleblowing, which may be internal or external, is a strategy that has been useful in exposing corruption scandals in many organisations. However, even though there is presence of legal protections enshrined in the constitution, presidential encouragement and mechanisms to encourage whistleblowing, corruption continues to plague the private sector in South Africa. This problem motivated the research to find out about the impact of whistleblowing in reducing corruption, barriers that might be hindering the impact and moral motivation for whistleblowing as well as the impact thereof. To achieve these objectives, the study employed a post-positivist research which provides reality based on socially constructed views around whistleblowing and its impact on reducing corruption within the private sector. The research subsequently utilised a qualitative research approach which provided a suitable approach of exploring issues and understanding underlying reasons and motives in the impact of whistleblowing in reducing corruption within the private sector. A non-probability convenience sampling technique was used to collect purposeful secondary data regarding issues on whistleblowing's impact in the South African private sector.

Through thematic content analysis, secondary data collected from court cases, whistle-blower reports, and government reports was analysed to test the study's propositions. The main themes of this study were structured around barriers, motivations, and impacts. The study's findings revealed that the deterrence of potential whistleblowers affects the ability of whistleblowing to reduce corruption in the private sector as some cases of corruption are exposed or dealt with due to fear of job loss, harassment or physical harm. The impact of whistleblowing in reducing corruption is lessened by weak legal and managerial safeguards that are supposed to protect whistleblowers. The findings show how the interplay of retaliation, inadequate protections and institutional distrust creates a hostile environment for whistleblowers undermining the whistleblowing's impact in

reducing corruption in the private sector. Leveraging the opportunities presented by these components of ethical conduct, reputational damage and stakeholder trust, there is a potential to improve the impact of whistleblowing in reducing corruption in the private sector. The study discussion also highlighted the critical need for organisations to reform, cultural changes in the corporate environment and legal enforcement that is stronger to support whistleblowing to ensure that it has a positive impact on reducing corruption.

Key words: corruption, impact, private sector, whistleblowers, whistleblowing.

Declaration

I declare that the Dissertation/Thesis entitled, THE IMPACT OF WHISTLEBLOWING IN REDUCING CORRUPTION IN THE PRIVATE SECTOR, which I hereby submit for the degree, MASTERS OF BUSINESS ADMINISTRATION (MBA) at Rhodes University, is my own work. I also declare that this thesis/dissertation has not previously been submitted by me for a degree at this or any other tertiary institution and that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references.



Christopher Melumzi Mayekiso

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CHAPTER ONE

INTRODUCTION AND PROJECT OVERVIEW

1.1 Introduction

South Africa's private sector has faced numerous corruption scandals, which have undermined public trust and investor confidence (Majiga, 2024). These scandals range from financial misconduct to procurement fraud and corporate governance failures (Nortje, 2023). Whistleblowing has emerged in the spotlight in South Africa and the world at large in the past decade (Radulovic, 2023). Whistleblowers may be internal or external to the company. An internal whistleblower is usually a company employee, while external whistleblowers are either ex-employees, researchers, journalists, or non-governmental organisations (Cailleba and Charreire Petit, 2018). The concept of whistleblowing can be traced back to the late eighties, as purported by Miceli and Near (1985), which is the disclosure of illegal, immoral and illegitimate practices under an organisation by either former or current organisation members. Thus, the person disclosing such action is referred to as a whistleblower (Saud, Nazaruddin and Kholid 2023). Whistleblowers expose corporate scandals and reveal fraud (Maseko, 2021). Thus, whistleblowing is a crucial strategy to reduce corruption, diffuse harmful situations, and improve organisational culture. In addition, whistleblowers enhance management and efficiency by revealing unlawful or immoral behaviours by both the private and public sectors (Banisar, 2011).

The protection of the public interest is the ultimate objective of whistleblowing (Lewis, Brown and Moberly, 2014). Whistleblowing is the act of informing people or organisations that have the power to take action about alleged misconduct or suspicious activities in a company (Andon et al., 2018). The concept of whistleblowing underscores that a robust internal control system within an organisation does not guarantee the absence of misconduct or violations of established procedures and ethical standards (Bernawati and Napitupulu, 2018). The so-called state capture in South Africa has shed some light on the widespread misconduct or violations in the private sector and state institutions. South Africa's State Capture Commission revealed corporate corruption at a large scale, such as kickbacks, payoffs, bribery, embezzlement, and collusive bidding (Bruns, 2019; Fagbadebo, 2019; Madonsela, 2019). This has caused cynicism and corroded the private sector's credibility, thus impacting ordinary people's lives. In the same trajectory, according to

Corruption Watch (2022), public and private sector corruption persistently hinders access to basic services, such as the diversion of money meant for health services to corrupt individuals, and in some cases, leads to the victimisation of whistleblowers.

1.1.1 Background of the study

In as much as whistleblowing can be seen as relief in some cases, however, it is not inherently beneficial from the perspective of companies or society at large; rather, its advantages come from legitimate complaints that are successfully addressed and lead to constructive change (Near and Miceli, 1995). Globally, whistleblowers are praised for exposing corporate corruption and fraud but often face harsh consequences, including job loss, criminal charges, and physical risks due to their actions (Banisar, 2011). In essence, whistleblower disclosures vary per setting; for example, in Australia, they are well known for exposing dangerous doctors; in the US, for bringing attention to environmental risks; in Kenya, for exposing the theft of millions of dollars in public funds, in China for exposing the cover-up of the deadly diseases that endanger millions and in South Africa for exposing the cover-up of South African Revenue Services and the state capture scandal (Corruption Watch, 2020).

In South Africa, the current president has emphasised the importance of whistleblowing in combating corruption (The Presidency Republic of South Africa, 2022). Therefore, there is a need to encourage whistleblowers to report instances of fraud and corruption while ensuring their protection from victimisation, as emphasised in the Commission of Inquiry Report 2022. It is worth noting that South Africa's Constitution protects whistleblowers through the Protected Disclosures Act of 2000, the Labour Relations Act of 1995, the Companies Act of 2008, and the Protection Against Harassment Act of 2011 (The Constitution of the Republic of South Africa, 1996, 2015). Nwoke (2019) argues that even though whistleblowers are protected in the constitution (section 9(1) of the Disclosures Act of 2000), the enforcement of whistleblowing legislation will create a culture of compliance and honesty in the corporate sector. Lee and Xiao (2018) concur that protecting one's right to confess wrongdoing is linked to freedom of expression, conscience, openness, and accountability. Thus, the importance of individual responsibility and ethical decision-making within the organisational framework is narrowed down.

Undoubtedly, whistleblowers often uncover and expose fraud or corruption incidents in most of the organisation's internal issues more frequently than other actors, such as regulators, auditors,

and media (Myburgh, 2014; Saud, 2016). However, whistleblowers face an ethical dilemma: grappling with either disclosing the information they have or remaining silent (Rustiarini and Sunarsih, 2016). The decision is considered complex as it involves considerations of personal integrity, loyalty to the organisation, and potential repercussions for both the whistleblower and the company at large (Djamal, Pikir and Wardani 2019). At this juncture, Gansinger and Kole (2017) put forward guidelines for determining when it is appropriate to report misconduct and when it is not. Even though academics such as Hoffman and Schwartz (2015) emphasise the value of internal reporting systems in businesses and the defence of whistleblowers against reprisals as it promotes employee empowerment to report misconduct without fear of retaliation, this helps organisations to become more transparent, accountable, and honest. What has transpired (victimisation of whistleblowers) in a number of cases in the South African context for the past decade has left many questions unanswered. Therefore, the study sought to determine the impact of whistleblowing in reducing corruption in the South African private sector.

1.2 Problem statement and research questions

Despite the presence of legal protections enshrined in the constitution, the presidential encouragement and mechanisms to encourage whistleblowing, corruption continues to plague the private sector in South Africa (Myburgh, 2014; Corruption Watch, 2020). South Africa is ranked the 72nd most corrupt nation in the world out of 180 nations (Calitz, 2024). The private sector has been contributing to this alarming level of corruption. Ncala (2022) states that the private sector has been experiencing different types of corruption, which include fraud (56%), maladministration (25%), misappropriation of resources (10%) and bribery and extortion (7%). Merafe (2019) avers that some big companies such as Bell Pottinger, McKinsey, KPMG, the Venda Building Society (VBS), and Mutual Bank have all been implicated in numerous types of corruption and fraud. The alarming levels of corruption need to be addressed. Wright (2024) purports that whistleblowing is a crucial mechanism that assists with transparency and also contributes towards controlling corruption. Mushwana (2023) also argues that whistleblowing is an efficient instrument for identifying fraud and corruption. Supporting these assertions by Mushwana (2023) and Wright (2024), Mongie, Nzima and Krynauw (2023) highlight that global studies demonstrate that more than 40 percent of fraud or corruption in the private sector is detected by whistleblowers, mostly employees. Therefore, there was a need to understand the impact of whistleblowing on reducing corruption within private companies in South Africa. Furthermore, it was also essential to examine

the barriers faced by potential whistleblowers in the private sector which affect whistleblowing's impact. It was also essential to find out about whistleblowing's moral motivation and impact on organisational reputation and stakeholder trust.

1.2.1 Research questions

The research questions below were formulated based on the problem statement above.

- What is the impact of whistleblowing in reducing corruption in the private sector?
- What are the barriers faced by potential whistleblowers in the private sector?
- What is whistleblowing's moral motivation and impact on organisational reputation and stakeholder trust?

1.2.2 Goal of the Research

The goal of this study was to investigate the impact of whistleblowing in reducing corruption in the private sector. From this goal, the study focused on the following objectives, which were to examine the barriers faced by potential whistleblowers in the private sector and to analyse whistleblowing motivation and its impact on organisational reputation and stakeholder trust.

1.2.3 Objective of the study

- To determine whistleblowing's impact in reducing corruption in the private sector.
- To examine the barriers faced by potential whistleblowers in the private sector.
- To analyse whistleblowing's moral motivation and impact on organisational reputation and stakeholder trust.

1.3 Research contribution

There is a lack of clear policy that speaks to whistleblowing in the private sector in the South African context (Corruption Watch 2020). Therefore, the study provided valuable insights for policymakers, corporate leaders, and private organisations to develop policies addressing whistleblowing's effectiveness in the South African private sector (Lewis et al., 2014). Furthermore, the study results are useful in refining existing policies, design more effective whistleblower protection programs, and foster an organisational culture that prioritises integrity and ethical behaviours (Maseko 2021). In addition, the study helped with the understanding of whistleblowing's impact on reducing corruption in South Africa's private sector, thereby bridging the gap in the existing business management literature. Moreover, the study contributed to the

research field through its use of qualitative research techniques that have helped to explore many case studies in relation to the study at hand.

1.4 Key terms

The key terms that were utilised in this study are:

Corruption: is a sort of wrongdoing or a criminal offence that is carried out by a person or organisation usually entrusted in a position of authority to acquire illegal benefits or abuse power for one's interest (Mungiu-Pippidi and Fazekas, 2020).

Private sector: is a section of a country's economy made up of privately owned and operated enterprises, firms, and organisations that are profit-driven (Burch and Di Bella, 2021).

Whistleblower: is an individual who witnesses a moral violation committed within an organisation and report it publicly to hold the wrongdoer or group of wrongdoers accountable (Atkinson, Wesselmann and Lannin, 2022).

Whistleblowing: the act of informing people or organisations that have the power to take action about alleged misconduct or suspicious activities in a company (Andon et al., 2018).

1.5 Conclusion

The background to the proposed study and how the whistleblowing impacted South African private sector, “the problem statement, objectives, and justification of the study were provided”. The study background focused on the discussion that relates to the impact of whistleblowing in private sector in South Africa. A qualitative methodology was used. Chapter two discusses in depth the empirical literature and theoretical framework underpinning this study.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

Whistleblowing is largely regarded as an ethical conduct that is capable of promoting transparency and reducing wrongdoing within an organisation. The challenge for many businesses is dealing with the growing trend of white-collar crime and other unethical conduct, as it requires a lot of resources (Gottschalk, 2024). Whistleblowing is one of the mechanisms that is supposed to help combat these wrongdoings, such as corruption encountered by organisations (Okafor et al., 2020). Therefore, in line with the main objectives of this study, this chapter reviews academic work on the impact of whistleblowing on the private sector. The review discusses the concept of whistleblowing. The theoretical framework that underpins whistleblowing as a way of fighting corruption is also a part of this chapter.

One of the research objectives of this study focuses on barriers faced by potential whistleblowers, therefore, there is a review of the barriers faced by whistleblowers in the private sector. Furthermore, there is a discussion on the motivations of whistleblowing which is essential in understanding why whistleblowing is a necessary process in reducing corruption. The chapter also delves into whistleblowing motivation through various benefits of whistleblowing. The chapter also deliberates on the impact of whistleblowing on whistleblowers, companies and stakeholders. Lastly, in accordance with the research objectives, the chapter also outlines the conceptual framework and research propositions.

2.2 Whistleblowing origins and definition

Whistleblowing has been developing from its origins to the current era (Scaturro, 2018). The precise origins of the whistleblower are not clear (Olesen, 2022). Groenewald (2020) contends that the concept of whistleblowing was only fully defined in 1971, with the consumer activist Ralph Nader being a key figure in its formulation. Supporting this assertion, Russo (2023) avers that the word whistleblowing became popular at the beginning of the 1970s through US civic activist Nader as it was circumventing the adverse connotations of words such as “snitch” and “informer”. After the Nader situation, the concept of whistleblowing became more popular and clearer. Some of the most famed cases of whistleblowing during that period that helped to clarify the definition

were the Mark Felt or “Deep Throat” case, which exposed the Watergate scandal in 1972, and the Edward Snowden case in 2013, which disclosed extremely confidential material on top-secret US National Security Agency programmes to The Guardian and Washington Post (Novaro et al., 2023). Essentially, the development and shaping of whistleblowing as a concept occurred over a long period of time, but its birth was pinned to the early 1970s.

From the early 1970s, there were several different definitions of whistleblowing. One of the definitions of the concept of whistleblowing is an action taken by a person who, believing that the civic interest supersedes the interest of an entity they are working for, blows the whistle that the entity is participating in corrupt, illegitimate, harmful or fraudulent activity (Groenewald, 2020). Whistleblowing is also defined as the act of an employee or insider exposing illegal, unethical, or harmful activities within an organisation. From the definition, there is an indication of wanting to take action against wrongdoing for the benefit of the public. However, lately, definitions of whistleblowing are considering that there are internal and external whistleblowers (Arroyo and Smaili, 2024).

Therefore, whistleblowing is also described as the external, internal or public uncovering of wrongdoing or unethical behaviour implicating the organisation, its members or its community (Mushwana, 2023). Cheng et al. (2019) posit that an internal disclosure is about the reports of questionable conduct inside a company, and an external disclosure is about the questionable conduct to external authorities such as the parliament, the ombudsman, law enforcement, or other recognised reporting establishments. Kagias et al. (2024) argue that disclosure from external whistleblowers offers more evidence of misconduct, and they tend to be more efficient in transforming organisational conduct. Although whistleblowing became a commonly adopted concept in the 20th century, there is still no largely accepted definition of the concept (Mushwana, 2023). Nevertheless, the concept and the practice of whistleblowing have been adopted into legislation in various nations through policies and programs to fight corruption, fraud and misconduct, consequently promoting good administration, and defending the democratic processes from those who participate in crime (Sebake and Mudau, 2020). Therefore, the definition of whistleblowing is extensive and focuses primarily on the exposure of wrongdoing by a company, either through an internal or external whistleblower.

The discussion on whistleblowing definitions provided a basis for exploring literature based on the study's main objectives. The objectives of the study are to examine the barriers faced by potential whistleblowers in the private sector and to analyse whistleblowing motivation and impact on organisational reputation and stakeholder trust.

2.3 Theoretical framework

This study's theoretical framework consists of a foundational review of a model that offers insight into whistleblowing. Richard De George's Five Criteria model's suggestions have been crucial in shaping arguments about whistleblowing. The Universal Dignity Theory of Whistleblowing (UDTW), a theory used for this study, builds from De George's model. The De George model lays an understanding of business ethics dynamics regarding whistleblowing on issues such as potential harm to whistleblowers, reporting to immediate supervisor within a business entity, utilisation of internal channels and procedures for whistleblowing, and, documentation of evidence. UDTW adds to the explanations by the model by highlighting issues on moral and ethical motivation, awareness, protection against harm and impact on business firms and stakeholders. Therefore, there are shared ethical underpinnings between De George's model focusing on ethical and moral responsibility to report, knowing whistleblowing the conditions and procedures, upholding human dignity, and the impact of whistleblowing on individuals, businesses and stakeholders.

Hoffman and Schwartz (2015) underscore that De George (1986) offers a succinct analysis model that highlights the conditions for whistleblowing by employees. Werhane (2015) submits that De George's model is premised on five specific criteria which are divided into two categories. The first category, which is criteria for permissible whistleblowing, consists of three criteria, namely, serious harm, reporting to superiors and exhausting internal channels. The second category, which is criteria for morally obligatory whistleblowing, is composed of two criteria, namely, documented evidence and reasonable chance of success. The whistleblower is supposed to have reachable, documented proof that would persuade a reasonable, objective observer that one's assessment of the situation is truthful and that the organisation's product or practice poses a life-threatening and potential danger to the public or the consumer of the product (Hoffman and McNulty, 2009). Additionally, the worker should have decent reason to believe that by exposing it to the public, the necessary amendments will be made (Hoffman and McNulty, 2009). The opportunity to be successful has to be worth the risk an individual takes and the risk to which they are endangered

(Hoffman and McNulty, 2009). De George's Five Criteria model laid a foundation for other theories, including the Universal Dignity Theory of Whistleblowing.

Even though De George's model lays a foundation, this study is underpinned by the UDTW. The UDTW is deemed a theory because it meets Thomas Kuhn's (1970) criteria as it offers a robust framework, addresses existing challenges in business ethics, and provides empirical validation. One aspect of qualifying a theory is internal coherence and conceptual clarity with logically interlinked concepts. The UDTW stresses the aspect of motivation as a part of the whistleblowing process. Okafor et al. (2024) research on whistleblowing and its effects on bank management utilised the UDTW to show that rewards can motivate whistleblowing. Another research study by Park, Blenkinsopp, and Park (2014) revealed that whistleblowers usually act when they perceive substantial violations of justice or harm to stakeholders. This reinforces UDTW's assertion that whistleblowing arises from an inherent sense of moral responsibility to restore dignity and justice. Suyatno (2018) also uses the UDTW to show its capacity to solve problems in line with Kuhn's argument about what constitutes a theory. These empirical studies depict that the UDTW can be a useful theoretical lens in examining whistleblowing in a particular research area, such as business ethics.

According to Puiu and Barbu (2015), the UDTW explains the motivations and dynamics of whistleblowing, principally from the perspective of human dignity and ethics. This explanation of what motivates whistleblowing offers a premise for the theoretical perspective of this study. This theory is a response and extension to the suppositions of De George's Five Criteria model. The UDTW, which was presented by Hoffman and McNulty in 2010, focuses on the morality of whistleblowing from the viewpoint of various stakeholders (Okafor et al., 2024). UDTW advances that whistleblowing is both permissible and an obligation to the level that doing so constitutes the most efficient channel of reinforcing the dignity of all relevant stakeholders (Hoffman and McNulty, 2009). In this regard, the application of whistleblowing, in accordance with the UDTW, safeguards employees from abusive practices, discrimination, and unsafe post-disclosure consequences. The first criterion of De George's model about serious harm highlights the necessity to protect individuals from significant harm, whether it be financial, physical, or environmental. This aspect of De George's model provides a foundation and aligns with the UDTW's emphasis on the inherent dignity of all individuals, which must be respected and protected. This theoretical

lens allows the study to analyse aspects of whistleblowing procedures and how they safeguard employees from abuse, retaliation, and social isolation after a whistleblower's disclosure.

The UDTW theory also advances that a deficiency of knowledge of whistleblowing procedures inside a business entity can lead to the failure of the business to take corrective measures (Ibrahim et al., 2023). This assumption of the theory is critical for this study as it allows the examination of the main objectives of the study, which include understanding procedures to encourage whistleblowing in the private sector, examining the barriers faced by potential whistleblowers in the private sector, and analysing whistleblowing motivation and impact on organisational reputation and stakeholder trust. The assumption by UDTW emphasises understanding the procedures of whistleblowing within an organisation. The assumption also mentions that there must be scrutiny on aspects that may prevent whistleblowers from disclosing any misconduct witnessed. From this assumption, the study will scrutinise barriers that affect whistleblowing. The aspect of the organisation's reputation and damage to stakeholder trust is also encompassed in understanding the corrective measures.

One of the main assumptions of the UDTW is that morality is supposed to be upheld within a business environment (Ibrahim et al., 2023). Consequently, the literature review concentrates on the crimes associated with corruption necessitating whistleblowing to expose the immoral activities within the business environment that necessitate whistleblowing. The UDTW also emphasises on whistleblowing being permissible and compelling evidence when reporting misconduct in this regard this chapter reviews procedures to encourage whistleblowing (Suyatno, 2018). This review lays a premise for the propositions on proper and transparent whistleblowing procedures and knowledge and awareness procedures. The UDTW also mentions that there are issues that might affect the possibility of whistleblowing, such as the nonexistence or lack of compelling evidence, lack of knowledge, possible harm and fear of retaliation (Park et al., 2014). Accordingly, the study reviews barriers faced by potential whistleblowers. Based on this literature review, the study constructed propositions on potential barriers which are being examined by the study, namely, the provision of confidential and anonymous reporting channels, fear of retaliation, and lack of protection and trust.

The UDTW also asserts that whistleblowing is motivated by different intrinsic and/or extrinsic motives (Suyatno, 2018). This study reviews the literature on whistleblowing motivation as well

as the benefits of whistleblowing. The study generated propositions based on the review literature on individuals being motivated to report misconduct as they expect to receive high levels of rewards and due to ethical and moral motivation. The UDTW also highlights the impact of whistleblowing on individuals, business firms and stakeholders (Ibrahim et al., 2023). Therefore, the literature review also delves into the impact of whistleblowing. The study also crafted propositions around the impact of whistleblowing which are whistleblowing harms the individual if there are no proper measures and failure to report affects stakeholder trust and undermines the organisation's reputation.

2.4 Barriers faced by potential whistleblowers in the private sector

The fear of victimisation and retaliation that are encountered after whistleblowing can discourage whistleblowers. The UDTW highlights that it is unreasonable to anticipate an employee disclosing illegal conduct in their organisation if they credibly feel that there are grounds for the risk of retaliation if they report the wrongdoing, which would be putting themselves or their loved ones in danger (Hoffman and McNulty, 2011). Retaliation is one of the negative experiences that discourages whistleblowers from reporting incidences of misconduct in the private sector. Park et al. (2020) postulate that several whistleblowers still experience substantial retaliation even with whistleblower protection legislation. Potipiroon (2024) also asserts that whistleblowing brings substantial costs that lead to retaliation from co-workers as well as superiors. Furthermore, Wallmeier (2023) underscores that one of the major obstacles that usually thwarts whistleblowing is the fear of retaliation, such as being denied promotion or dismissal. Potipiroon (2024) supports this argument, stating that whistleblowers face retaliatory practices, which include verbal attacks, intimidation, career derailment, defamation of character, isolation or even death threats. Baljija and Min (2023) also purport that whistleblowers are usually labelled as informers, leakers and spies. Sari (2024) asserts that the opinion of the seriousness of corruption and the possible danger of retaliation might impact the decision to participate in whistleblowing.

A lack of protection for whistleblowers can also be a barrier to whistleblowing in the private sector. Hoffman and McNulty (2009) contend that the UDTW advances the concerns regarding the lack of protection for whistleblowers, especially by law. Khan et al. (2022) assert that whistleblowers are very worried about the possible threats they may encounter when they report misconduct in the organisation. Sari (2024) also adds that inefficient law enforcement weakens whistleblowing

efforts. For instance, Nyrerod and Spagnolo (2021) remark that in June 2020, the stock of the German DAX30 listed company Wirecard slumped from €104 to below €2 in a period of nine days after the company acknowledged it was not able to trace US\$2 billion that disappeared from its accounts. The company has been facing allegations of corruption, money laundering and fraudulent inflation of profits and sales, with some accusations dating back to a decade, yet admission of guilt only occurred in 2020, resulting in investors losing some significant investment (Nyrerod and Spagnolo, 2021). Due to poor laws, German regulators started investigating whistleblowers instead of the accused (Nyrerod and Spagnolo, 2021). Legislation on whistleblowers is usually inefficient and may even generate an illusion of protection that is unsafe for whistleblowers (Baljija and Min, 2023). The shortcomings of laws on whistleblowing can be a barrier to whistleblowing.

Lack of trust of the whistleblower protection system may also be a barrier for whistleblowing in the private sector. One of the biggest concerns for whistleblowers is the inherent shortcomings in the whistleblower protection systems, making it difficult for them to report misconduct. Wallmeier (2023) posits that whistleblowing protection legislation usually conditions the protection just on a “reasonable belief”. Fahra and Gunasekare (2024) aver that whistleblowers usually experience discouragement because of an essential lack of trust in the whistleblowing reporting system. The uncertainty surrounding the confidentiality and efficiency of the reporting system produces a significant hurdle for many whistleblowers (Fahra and Gunasekare, 2024). Khan et al. (2022) also argue that when whistleblowers perceive a threat, it results in fear, worry as well as low self-esteem, all of which impact their choice to expose the misconduct. The UDTW arrives at the conclusion that whistleblowers will be compelled to abandon whistleblowing if they feel that there will be retaliation (Hoffman and McNulty, 2009).

The provision of rewards can also be an impediment to whistleblowing. Nyrerod and Spagnolo (2021) highlight that rewards for whistleblowing strongly prevent unlawful transactions in a one-shot situation but with restricted impacts in repetitive interactions. Similarly, Kenny and Fotaki (2023) explain that the “chill effect” on potential whistleblowers can cause fewer employees to come forward due to the fear of financial consequences after the disclosure. De Mot and Mungan (2024) also underscore that whistleblower rewards may undermine the incentives of lower-level managers to exert effort. When the top management of a firm has short-term incentives and inflates

earnings reports, top management may offer a bribe to a lower-level manager to prevent the manager from blowing the whistle. The UDTW pinpoints to the aspect of fairness when rewards are introduced to whistleblowing (Hoffman and McNulty, 2009). The theory might not advocate for whistleblowers if they are bringing up fabricated charges just to get rewards for whistleblowing (Hoffman and McNulty, 2009).

The other factor that can be a barrier to whistleblowing in private is the insufficient resources concerning whistleblowing and its procedures. The UDTW highlights the failure to take corrective measures as grounds for whistleblowing (Hoffman and McNulty, 2011). Therefore, the procedures of dealing with misconduct have to be known to the worker, if they do not, they might not be able to successfully present their whistleblowing incident. One of the main resources that is usually inadequate is information available to whistleblowers about whistleblowing. Baljija and Min (2023) aver that restricted access to information is still a substantial challenge to the efficiency of whistleblower protection and the significance of transparency regarding the consequences associated with whistleblowing. Kenny and Fotaki (2023) also maintain insufficient resources are available to assist whistleblowers and a poor understanding of the risk they will experience. Based on this reviewed literature, the study is going to address the propositions below.

P1: Fear of retaliation (job loss, victimisation, harassment, or blacklisting) is a substantial barrier to whistleblowing.

P2: Lack of protection within the workplace, including the laws and management, discourages whistleblowing.

P3: Lack of trust in the efficiency of internal reporting mechanisms impedes whistleblowing.

2.5 Whistleblowing motivation

The UDTW advances the major benefit of whistleblowing, which is premised mainly on ethical benefits (Suyatno et al., 2015). The review of the literature expands on the benefits of whistleblowing. Accordingly, whistleblowing has various benefits, which mainly include economic benefits, promotion of ethical conduct, transparency and employee satisfaction, legal and regulatory compliance, and societal benefits (Oelrich, 2021; Mandal and Amilan, 2023). One of the objectives of the study is to understand the motivation of whistleblowers. Some of the motivations are discussed below.

2.5.1 Economic benefits

One of the benefits of whistleblowing is its economic benefits. One of the motivations for potential whistleblowers is rewards. UDTW highlights that rewards can be a motivation for whistleblowing. The five-criteria model highlights that whistleblowing has to be an action that is permissible when an organisation, through its policy or product, can cause serious and significant harm (Hoffman and McNulty, 2009). Even though the five criteria model puts the public as the main concern with regard to possible harm, whistleblowing can save the public as well as the organisation from harm, leading to possible financial benefits. Whistleblowing can assist in preventing and reducing financial losses by stopping a problem that could cost the organisation a lot of money. According to Oelrich (2021), whistleblowing helps to prevent significant financial losses as companies around the world are said to lose approximately an average of five per cent of revenue, amounting to USD 3.7 trillion annually, due to fraudulent and embezzlement activities. Singh and Ramdeo (2020) purport that whistleblowers must be perceived as heroes because they are capable of helping a company to save billions of dollars as well as several lives through the exposure of information concerning corruption, fraud and other kinds of corporate misconduct and lawbreaking activities by the company, thereby protecting employees, consumers and citizens, as well as averting related adversities and scandals from escalating. Kassem (2022) contends that whistleblowing can reduce financial losses through early detection and addressing of misconducts such as embezzlement, fraud or other financial delinquencies preventing substantial financial losses for the business, protecting its assets and conserving shareholder value.

The UDTW maintains that upholding ethics can help save an organisation from financial losses through ethical business cultures, which prevent activities that haemorrhage financial resources (Hoffman and McNulty, 2009). Nyrerod and Spagnolo (2021) also argue that whistleblowing usually has an extremely high return on investment. Mandal and Amilan (2023) also argue that whistleblowing systems in the corporate sector play a significant role in fraud awareness, which is a substantial aspect of thwarting financial statement fraud. Additionally, whistleblowing can be beneficial in preventing financial collapse. Lin et al. (2022) purport that whistleblowing is vital in thwarting companies from wrongdoing, which might bring about a lower stock price collapse risk. In extreme situations, whistleblowing can prevent the collapse of the entire company by exposing fraudulent activities that, if left unchecked, can result in bankruptcy (Marchetti, 2020). Findings from studies such as Kassem (2022); Nyrerod and Spagnolo (2021); and Mandal and Amilan

(2023) revealed that there is a relationship between whistleblowing and economic benefits. In essence, whistleblowing can be valuable in ensuring that there are no financial losses financially and even safeguarding investments which can be a motivation for reducing corruption. One of the research objectives is to determine aspects that motivate whistleblowing in the private sector which will help to encourage the process in order to reduce corruption.

2.5.2 Company protection

Whistleblowing can protect the company from serious crimes and reputational damage. Kenny and Fotaki (2023) assert that whistleblowing through whistleblowers serves companies by exposing more fraudulent activities and other severe economic crimes than other internal policing and audit approaches. Additionally, whistleblowing can also assist in averting reputational damage and expensive legal disputes (Kenny and Fotaki, 2023). Groenewald (2020) also mentions that early information from whistleblowers regarding misconduct in the business permits management to deal with the misconduct internally or with expert assistance before irreversible reputational damage or damage to stakeholders can happen. This aspect aligns with the postulation of the UDTW, which lays a fundamental principle of whistleblowing being both permissible and a responsibility such that it becomes the most efficient means of supporting the dignity of all relevant stakeholders (Hoffman and McNulty, 2011). Whistleblowing also enables a company to access hard-to-reach information that might assist management in minimising an extensive range of risks (Groenewald, 2020). Whistleblowing can be valuable in managing possible risks to the company. Lin et al. (2022) aver that whistleblowing offers an efficient channel to prevent and announce negative information timely in situations of accumulation, therefore, eradicating the possible risk of stock price crash. Empirical evidence from studies by Kenny and Fotaki (2023) and Lin et al. (2022) show that whistleblowing is linked to the reputation of a business. Essentially, whistleblowing plays a crucial role in protecting the company from several risks and challenges associated with unethical conduct in a company. The study will use this aspect of company protection benefit to assess one of the research objectives on what motivates whistleblowing.

2.5.3 Promotion of ethical conduct and culture

The UDTW suggests that in a situation where a whistleblower is faced with a “choice between loyalty to an organisation and loyalty to ethical conduct, ethics should prevail” (Hoffman and McNulty, 2009:9). This postulation brings to focus the aspect of whistleblowing being important

in promoting ethical conduct and culture. This ethical conduct and culture, according to Hoffman and McNulty (2011), thwarts ruination. Whistleblowing is an essential instrument to prevent and expose corporate unethical conduct, whether in the public or private sector (Khan et al., 2022). The whistleblowing conduct in the business firm entails a worker exposing illegitimate, damaging activities and unethical conduct in a work environment, and it is an efficient mechanism to appropriately correct non-ethical conduct within the business (Chen, 2019). Fahra and Gunasekare (2024) also aver that whistleblowing is regarded as an activity that exposes misconduct within a business and has emerged as an efficient instrument for ensuring accountability, transparency, and ethical conduct. Research by Bhandari (2023) and Khan et al. (2022) reveal that there is a relationship between the promotion of whistleblowing through good business ethical culture and the reduction of misconduct. This finding provides a premise for the formulation of protection and trust of whistleblowing procedures and systems as key to the motivation of whistleblowing.

Whistleblowing is a tool used to reduce undesirable phenomena relating to corrupt, fraudulent, or unethical activities (Skoczylas-Tworek, 2020). Whistleblowing is the most efficient strategy for uncovering unethical (even harmful or illegitimate) conduct (Russo, 2023). Whistleblowers are important in bringing to light possible illegitimate conduct that was committed, as companies will not generally disclose the misconduct they are involved in (Russo, 2023). Groenewald (2020) also avers that whistleblowing assists members of the management structure with their key priorities, namely making sure there is good management as well as developing an ethical organisational culture. In essence, whistleblowing is important in ensuring the maintenance and sustenance of ethical conduct and ethical culture. The study will seek to understand if the promotion of ethical conduct and culture is one of the issues that motivate whistleblowing in the private sector.

2.5.4 Transparency

The five-criteria model does not necessarily promote whistleblowing for the sake of mere transparency; it promotes whistleblowing when there is a need. Hoffman and McNulty (2009) state that De George (1986) advanced that whistleblowing may be permissible but not necessarily required, especially when the employee is being disloyal to the organisation. In contrast, the UDTW stresses the importance of whistleblowing to promote transparency and can only be avoided if the whistleblower's life is endangered by the whistleblowing (Hoffman and McNulty, 2011).

A whistleblowing system not only encourages internal transparency but also offers safety and motivates personnel to report corrupt conduct, thereby abetting in the early uncovering and avoidance of corruption (Nwakeze et al., 2023). Sari (2024) also purports that whistleblowing plays a significant role in enabling the communication of critical information, permitting the reporting of wrongdoing, serving as an initial cautioning mechanism, lessening the risk to a company, improving its reputation, presenting an opportunity to handle violations internally, and helping with the identification and modification of shortcomings in internal control. Groenewald (2020) states that whistleblowing can be responsible for ensuring that the management structure develops an environment, and the essential structures and procedures to guarantee organisational culture that decreases risk and improves transparency. Exposing and addressing misconduct can prevent scandals that damage a company's reputation, leading to a decline in stock prices. Investors are more likely to trust and invest in companies that are transparent and take swift action against unethical behaviour. Findings by Oelrich (2021) and Sari (2024) show that the need for transparency might be a motivating factor for some individuals to expose corruption. Therefore, the propositions on transparency, morality and ethics are assessed from this standpoint. This research aims to address the objective of what motivates whistleblowing implying there will be an assessment of the aspect of transparency as a motivating component in the private sector.

2.5.5 Legal and regulatory compliance

The other benefit of whistleblowing is ensuring legal and regulatory compliance. The UDTW encourages whistleblowers with compelling evidence of wrongdoing to report the wrongdoing, therefore promoting legal and regulatory compliance. Companies that are proactive in addressing issues reported by whistleblowers are more likely to circumvent hefty penalties and fines enacted by regulatory bodies for non-compliance (Manchanda, 2024). Whistleblowing increases regulatory compliance by encouraging companies to uphold better compliance with laws and regulations, which can reduce the risk of financial penalties and operational disruptions (Hasan et al., 2022). Boles et al. (2020) also argue that whistleblowing schemes can improve compliance and regulatory policies by detecting weaknesses and promoting an ethical culture where wrongdoing can be disclosed without fear of retaliation. Ensuring better whistleblowing can enable good corporate governance as the company complies with the country's business legislation (Mohr and Neubauer, 2024). In essence, whistleblowing strengthens corporate governance as it may lead to enhanced internal controls and governance within a company.

Through whistleblowing, organisations are encouraged to adhere to laws and regulations more stringently when they know employees are willing to report violations (Brough et al., 2022). Additionally, whistleblowing is closely connected to data protection compliance, both in terms of the data being disclosed and the whistleblower's personal data within the context of companies utilising that personal data without following proper legal protocols (Skrabka, 2021). Whistleblowing can help to disclose such legal and regulatory violations by companies. Therefore, whistleblowing is a necessity in promoting legal and regulatory compliance. However, even though the UDTW promotes whistleblowing to promote legal compliance, Hoffman and McNulty (2009) complain about the disparity between whistleblowing legislation and the protection of the whistleblower. According to results from studies by Boles et al. (2020) and Manchanda (2024), the aspect of legal compliance is critical for some individuals to promote and participate in whistleblowing. This desire to uphold morality and ethics in the business environment forms a premise for one of the study's propositions. In light of this concern, this study will seek to address one of its objectives of motivation for whistleblowing with the aspect of legal and regulatory compliance being a motivating component for whistleblowing in the private sector.

2.5.6 Societal benefits

Societal benefit is one of the main benefits of whistleblowing. The UDTW advocates that one of the major conditions for whistleblowing is when unethical activities by an organisation violate the dignity of stakeholders (Hoffman and McNulty, 2011). This is also a premise of whistleblowing by De George (1986) in the five criteria model, which raises concerns about possible harm to the public. Kenny and Fotaki (2023) argue that whistleblowing is an important way of protecting society because it provides information about serious misconduct. Whistleblowing is an indispensable instrument in exposing misconduct within public and private organisations, helping to reduce crimes with negative consequences such as fraud, corruption and extortion in society (Oelrich, 2021).

Whistleblowing can be significantly useful in ensuring that there is public awareness about illicit activities that are being carried out by a certain company. Whistleblowing increases awareness about critical matters, leading to informed public discourse and, possibly, policy changes (Munro and Kenny, 2023). Furthermore, deterrence is another potential societal benefit of whistleblowing. Whistleblowing acts as a deterrent against unethical conduct in various sectors, including

corporate, public service and healthcare (Brough et al., 2022). Findings by Kenny and Fotaki (2023) and Sari (2024) indicate a relationship between whistleblowing and societal benefits in the form of lessening harmful activities. This provides a premise to formulate a proposition on morality and ethics as motivating factors for whistleblowing. Essentially, whistleblowing has various societal benefits which can be regarded as moral and ethical. When society is affected by a company's operations which are illegal or harmful, they might boycott or distrust the company due to corrupt and unethical activities. The objective of this study which focuses on the aspects that motivate whistleblowing in the private sector will also consider societal benefits as an area that could be motivating whistleblowing. Based on the reviewed literature, the study is going to address the propositions below:

P4: Individuals are motivated to blow the whistle when they perceive high levels of rewards.

P5: Individuals are motivated by morality and ethics to blow the whistle.

2.6 Impact of Whistleblowing

Whistleblowing has certain negative consequences for individuals as well as organisations and stakeholders. The study has an objective that focuses on the impact of whistleblowing on the stakeholders. This section discusses some of the possible impacts on stakeholders.

2.6.1 Impact on the Whistleblower

The UDTW warns that there can be some consequences for whistleblowers in some cases life-threatening consequences (Hoffman and McNulty, 2009). There are various impacts that can be experienced by whistleblowers when they decide to be involved in whistleblowing. Even though whistleblowing is regarded as ethical conduct, the fate of the worker who has blown the whistle is usually denoted by some form of punishment, such as losing their job (Hennequin, 2023). Kenny and Fotaki (2023) assert that one in every five workers who expose corporate misconduct experiences some kind of retaliation, which might encompass leaving one's position due to the disclosure. Whistleblowers who disclose misconduct usually experience numerous difficulties, pressures as well as intimidations in retaliation before a final decision is reached (Khan et al., 2022). Khan et al. (2022) postulate that the gravity of intimidation differs depending on pressure from the organisation, personnel, line managers and also, in some circumstances, workplace bullying, verbal harassment as well as damage to the reputation of the whistleblower.

Whistleblowers bear a personal cost mainly due to social ostracism and a reduction in their future employment prospects (De Mot and Mungan, 2024). The five criteria by De George (1986) propose that when the situation is bad for the whistleblower as they have no moral obligation to self-sacrifice (Hoffman and McNulty, 2009). Potipiroon (2024) highlights that whistleblowers have to be prepared to get their personal backgrounds dissected, to have their allegations challenged as untrue, and to encounter the indictment of undermining their companies, which usually results in guilt and embarrassment. Whistleblowers have to also be ready to go through prolonged court processes and to bear legal expenses as well as the burden of supplying irrefutable evidence (Potipiroon, 2024). Whistleblowing has to be viewed as a highly crucial, perilous and volatile process, both for those who speak up in the workspace as well as for those who continue to take it further up the hierarchy (Kenny and Fotaki, 2023). Due to the financial rewards attached to whistleblowing, whistleblowers are occasionally portrayed as resentful, opportunistic workers who are out for financial gains, revenge, or both (Groenewald, 2020).

Furthermore, people who choose to blow the whistle may find themselves entangled in protracted tribunal proceedings or court cases, experiencing legal expenses with extremely lowered earnings or none at all (Kenny and Fotaki, 2023). Garrick and Buck (2020) also highlight that there are health expenses that might also increase for whistleblowers due to retaliation from colleagues and managers, social isolation, and financial and career pressures, which might result in stress. The UDTW warns of the potential negative impact of whistleblowing; however, it believes ethics are supposed to prevail (Okafor et al., 2024). Empirical evidence from studies by Hennequin (2023) and Potipiroon (2024) depicts that there is an impact on a whistleblower who chooses to expose nefarious conduct through whistleblowing. The impact might include a lack of trust and other issues. This condition provides a premise for propositions on the harm to individuals due to whistleblowing. This aspect aligns with the objective moral motivation, which enables them to overlook the adverse consequences.

2.6.2 Impact on companies and stakeholders

Whistleblowing can have reputational damage for the company involved. This issue is part of the five criteria by De George's (1986) line of argument that an employee has to be loyal to the organisation if issues were to be reported publicly, they can result in unnecessary damage to the organisation (Hoffman and McNulty, 2009). The UDTW advances that not whistleblowing can

damage the company's reputation even more (Hoffman and McNulty, 2009). De Mot and Mungan (2024) argue that whistleblowing might encourage fraudulent reports founded on fabricated or false information which might damage the company's reputation. Wallmeier (2023) also contends that false allegations will result in financial or reputational damage for the company due to investigations and increase the expenses for the authorities to scrutinise the allegations for their satisfaction.

Whistleblowing can result in the loss of productive employees. De Mot and Mungan (2024) underscore that whistleblowing mechanisms do not just bring the risk of workers getting dismissed after blowing the whistle; these mechanisms can also lead to some high-productivity workers not getting employed in the first place. The UDTW mentions that not blowing the whistle when they are illegal activities might mean losing employees who act out of a sense of moral courage and ethics. The findings from studies by Manara et al. (2023), Wallmeier (2023), and Sari (2024) have highlighted the aspect of whistleblowing and its link to an organisation's reputation and stakeholders' trust. Therefore, this study establishes a proposition for the investigation based on these findings. This is in line with the research objective of whistleblowing's impact on organisational reputation and stakeholder trust. In line with the literature discussion in this section, this study is going to address the proposition below.

P6: Failure to deal with an unethical issue or resolve a reported issue affects stakeholder trust and undermines the organisation's reputation.

2.7 Conceptual Framework

A conceptual framework can be described as a narrative or graphical explanation of the primary concepts under investigation (Pearse, 2019). Pearse (2019) also adds that the conceptual framework has to encompass the main constructs, factors or variables of the study and the assumed interrelationships among them. The conceptual framework can be simple or elaborate and focus on presumed interrelationships and this study focuses on the procedures that encourage whistleblowing, barriers to whistleblowing, motivation and reputational impact of whistleblowing in the private sector. Consequently, the conceptual framework formulation is predicated on collecting theory-based constructs relevant to the current study. Pearse (2019) suggests that a conceptual framework enhances the comprehension of the main focus areas that are to be

investigated and also serves as a foundation for making analytical generalisations wherever necessary during the investigation process.

2.7.1 Conceptual framework and propositions

The outline of the conceptual framework offers a structure for assessing the impact of whistleblowing in reducing corruption in the private sector. The conceptual framework focuses on barriers, motivation and the impact of whistleblowing. From this conceptual framework, the researcher developed research propositions, which are presented in Table 2.1.

The propositions align with the empirical findings on the various components regarding the impact of whistleblowing on reducing corruption in the private sector. The discussion on the crimes associated with corruption necessitating whistleblowing points to the need for whistleblowing to play a critical role in reducing corruption. The discussion on barriers faced by potential whistleblowers also led to aspects of fear of retaliation, lack of protection, and trust. The review of literature and discussion of empirical evidence on whistleblowing motivation and benefits of whistleblowing allowed the development of the propositions on motivation based on high levels of rewards, morality, and ethics. The review sections on the impact of whistleblowing led to the formulation of the propositions on the organisation's reputation and stakeholders' trust.

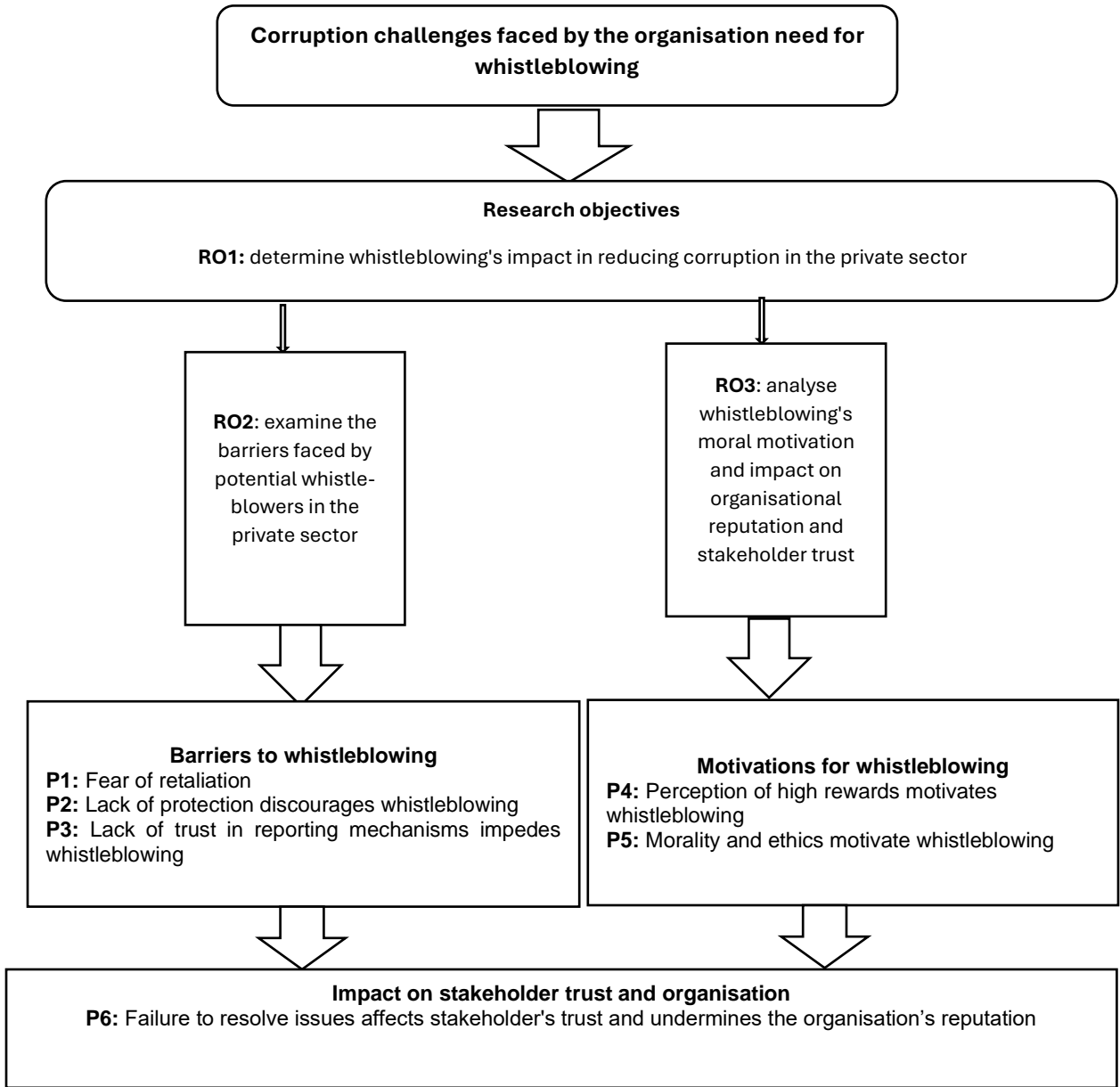


Figure 1: Conceptual Framework and Propositions

Table 2.1: Research propositions

Propositions
Proposition 1: Fear of retaliation (job loss, victimisation, harassment, or blacklisting) is a substantial barrier to whistleblowing (Park et al. 2020; Wallmeier, 2023).
Proposition 2: Lack of protection within the workplace, including the laws and management, discourages whistleblowing (Nyrerod and Spagnolo 2021; Khan et al., 2022).
Proposition 3: Lack of trust in the efficiency of internal reporting mechanisms impedes whistleblowing (Khan et al., 2022; Fahra and Gunasekare, 2024).
Proposition 4: Individuals are motivated to blow the whistle when they perceive high levels of rewards (Kohn, 2024; Potipiroon, 2024).
Proposition 5: Individuals are motivated by morality and ethics to blow the whistle (Ceva and Bocchiola, 2019; Kenny and Fotaki, 2023).
Proposition 6: Failure to deal with an unethical issue or resolve a reported issue affects stakeholder trust and undermines the organisation's reputation (De Mot and Mungan, 2024; Sari, 2024)

Source: Fahra and Gunasekare (2024); Ceva and Bocchiola (2019); Kenny and Fotaki (2023); Khan et al. (2022); Kohn (2024); Park et al. (2020); Potipiroon (2024); Sari (2024)

The study's propositions are premised on the research objectives, which are to examine the barriers faced by potential whistleblowers in the private sector and analyse the whistleblowing's moral motivation and impact on organisational reputation and stakeholder trust. The objective of barriers faced by potential whistleblowers examines the various components, primarily for this study: fear of retaliation, lack of protection, and lack of trust. The other objective focuses on whistleblowing's moral motivation which examines the perceived high levels of rewards as well as motivation by morality and ethics. The objective also seeks to analyse the impact on organisational reputation and stakeholder trust implying it will look at how whistleblowing positively impacts stakeholders' trust or undermines the organisation's reputation.

2.8 Conclusion

This literature review focused on the concept of whistleblowing, highlighting its origins. The other section discussed in this chapter focused on the theoretical framework underpinning this study. The literature review also concentrates on significant barriers that impede whistleblowing in the

private sector. The discussion in this chapter also reviews the different aspects that motivate whistleblowing in the private sector. The chapter also discussed the negative impact of whistleblowing on the whistleblower, organisation and stakeholders. The last section presents the conceptual framework of this study.

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

3.1 Introduction

The introduction of this research project is provided in chapter one. Chapter Two generally discussed the academic literature and focused on the impact of whistleblowing in the private sector in South Africa. Furthermore, it provided the study's underpinning theory: Universal Dignity Theory of Whistleblowing. This chapter provides the research methodology, research designs, methods, and approaches utilised for the study at hand. Research methodology is a logical technique utilised to collect and analyse information to enhance an individual's understanding of the problem and the steps followed to accomplish intended objectives (Creswell and Poth, 2018).

3.2 Research paradigm

Research paradigms are systems of beliefs and practices held by research communities that govern investigation within disciplines (Bell et al., 2018; Davies and Fisher, 2018). The various paradigms differ in their methods of conceptualising and conducting research and their contribution to producing discipline knowledge (Gibson and Leather, 2019). There are various research paradigms that researchers subscribe to, to name but a few: post-positivist, positivist, interpretivist and pragmatic, paradigms (Creswell, 2018). Out of these various philosophies, post-positivism was used for this study.

3.3.1 Post-positivist paradigm

The study employed a post-positivist research paradigm based on the assumption that reality is socially constructed. The post-positivist paradigm is a philosophical framework for research that emerged as a critique and evolution of the traditional positivist approach (Bryman and Bell, 2015). It is rooted in the idea that knowledge is not entirely objective or certain and that research findings are subject to interpretation, context, and limitations. The post-positivist paradigm describes how people try to make sense of their environment and the world (in this case, the private sector in South Africa). A post-positivist paradigm philosophy typically uses a deductive approach to data processing. The post-positivist paradigm is inclined towards using the Universal Dignity Theory of Whistleblowing to understand the motivations and dynamics of whistleblowing in the private sector in South Africa (Aliyu et al., 2014). The post-positivist paradigm allowed research questions

to determine the appropriate research framework, such as in section 2.7.1, to answer the research questions (Bryman and Bell, 2015).

3.3 Research approach

A research approach is an essential and effective strategy to increase the validity of research (Cresswell, 2014). The research approach is a roadmap in which a study is conducted systematically and efficiently (Bloomberg and Volpe, 2018). There are three main research approaches: qualitative, quantitative, and mixed methodology (Saunders et al., 2016). However, the qualitative methodology approach was adopted for this study.

3.3.1 Qualitative research

According to Corry et al. (2019), qualitative research involves exploring issues and understanding underlying reasons and motives. Qualitative research studies do not quantify emotions or opinions but can indicate prevalent feelings (Bryman and Bell, 2015). Most qualitative studies employ a language of examples and contexts to assess social processes and situations within their social context and to study interpretations or meanings in specific socio-cultural settings (Nardi, 2018). Qualitative studies are founded on the idea that certain parts of social life are fundamentally qualitative, and hence, qualitative research is not imprecise or lacking but rather extremely relevant.

Qualitative data may sometimes appear soft and intangible, but this does not exclude its acquisition (Creswell and Creswell, 2017). Qualitative research helps understand humans' meaning of events (Saunders et al., 2016). The researcher used a qualitative research approach to explore and interpret the impact of whistleblowing in the private sector in South Africa (Bell et al., 2018). The qualitative method fosters an interactive contact between the investigator and the content used; in this context, the secondary data collected was used to test prepositions developed from the study's framework.

3.4 Research design

The research design is a framework for gathering, measuring, and analysing data (Bryman and Bell, 2015). The research design outlines the individuals from whom data were gathered and the procedures used to draw conclusions regarding the research problem at hand (Creswell and Poth, 2017). Researchers can employ research designs to conduct studies, including causal, exploratory,

and descriptive designs. Since non-numerical were collected, this study used an exploratory research design.

3.4.1 Exploratory Research Design

Exploratory research design focuses on obtaining insights and provides clarity and knowledge about a specific situation (Lacobucci and Churchill, 2018). The initial research stage aims to discover new information about a phenomenon (Lacobucci and Churchill, 2018). The exploratory research design is suitable for studies that are new in nature and for which there is limited information on prior studies on the research topic, like the study at hand (Cresswell, 2018). This design aims to gain an understanding of the topic and acquire knowledge to conduct a more in-depth and comprehensive examination (Sekaran and Bougie, 2016).

The exploratory design sought to understand why and how whistleblowing impacted the private sector in South Africa (Bell et al., 2018). For this study, the exploratory research approach was useful in formulating research issues, clarifying concepts, and eliminating impractical ideas. An exploratory study design was utilised to narrow the scope of the research issue (the impact of whistleblowing in the private sector in South Africa) and gather data that contributes to significant research questions (Kruger and Snyman, 2017). Therefore, the exploratory research design was deemed suitable for this study.

3.5 Population, sampling, and sampling procedures

The research population refers to every individual case, subject, event, or universe of units with at least one common characteristic the investigator aims to investigate to establish knowledge (Nardi, 2018). This study's population is based on whistleblowing cases in the private sector in South Africa. The sampling strategy seeks to understand how the sample was chosen from the surveyed population (Creswell, 2019). The non-probability sampling method was selected for this study.

3.5.1 Non-probability sampling strategy

Non-probability sampling requires the researcher to decide which elements to include in the sample (Bloomberg et al., 2018). It is considered an arbitrary and subjective sampling strategy (Creswell and Creswell, 2017). When a researcher utilises this sort of sampling, not every object or case in the population can be selected (Saunders et al., 2016). A non-probability convenience sampling technique was used to collect purposeful secondary data showing whistleblowing's

impact in the South African private sector. Similar business ethics studies also used the same sampling strategy.

Convenience sampling is a commonly used type in which the only criterion is the researcher's convenience; the sample is easily accessible or available to the researcher (Clifton, 2020). For this study, the criteria used to collect data were as follows: publicly available cases of whistleblowing and credibility and source integrity as outlined in section 4.2. Thus, the researcher decided to employ the convenience sample technique since they needed data that was conveniently accessible. Convenience sampling was employed since the technique supports the researcher in getting the information needed immediately and is also cost-effective.

3.6 Data collection

Data collection procedures encompass processes and principles followed in collecting data for the research, the type of instrument used to collect data, and its structure and design (Bloomberg et al., 2018). This study used secondary data because 'it is easily accessible and inexpensive' (Bell et al., 2018). Secondary data collection is data previously collected for some purpose other than the sole purpose of the researcher (Creswell, 2018). Empirical literature reviews account for several secondary data types, including raw and collected data (Wiid and Diggins, 2015). Since a large pool of secondary data exists, sources such as court cases, whistle-blower reports, and government reports were reviewed to draw conclusions on the impact of whistle-blowing on the South African private sector.

Based on the research question in section 1.2.1, six propositions were developed and are provided in section 2.7.1. These propositions were used to develop pre-determined themes or keywords based on the literature that guided the UDTW (Bell et al., 2018). The developed pre-determined themes are as follows: barriers to whistleblowing, motivations for whistleblowing and impact on stakeholder trust and organisation.

3.7 Measures of quality assurance

According to Denscombe (2014), there are four ways that a researcher can ensure data trustworthiness: credibility, dependability, transferability, and confirmability. Credibility refers to the results acquired from qualitative research that are believable from the standpoint of the research participants (Brace, 2018). The researcher ensured the credibility by triangulating data from legal

records (SAFII), investigative journalism (amaBhungane), and civil society reports (Corruption Watch), ensuring robustness. Dependability is the researcher's ability to account for and characterise the changes that occur in the research context and how these changes affect the researcher's approach to the study (Wiid and Diggins, 2015). Dependability was achieved through coding done manually, and the codes were verified against pre-determined themes to ensure consistency.

Transferability refers to the degree of applicability to various locations or situations. Transferability was also assessed through source checks (Clifton, 2020). Transferability was achieved as the results of the study are applicable to other contexts facing systemic corruption and weak regulatory enforcement. Confirmability refers to the researcher's ability to trace the data collected back to its source, while the logic utilised to interpret the data should be apparent (Hair et al., 2019). Confirmability was achieved by using a coding and analysis audit trail, which was maintained using cross-referenced source logs.

3.8 Data analysis

A procedure that determines reliable patterns and summarises the pertinent facts discovered in the study enquiry is referred to as data analysis (Bryman and Bell, 2015). An entire document containing information relevant to the whistleblowing subject in South Africa private sector was used as a unit of analysis in this study. Qualitatively, the study utilised thematic analysis. This analysis followed the three levels of meaning-making and re-reading each case (Hemme, Morais, Bowes and Todd, 2017), classifying or coding data (Mayring, 2007), and data reduction and sense-making (Patton, 2002). Re-reading each case entails first writing the content of each case as a brief piece and then developing a much longer narrative about each case. This was done to help develop a good understanding of whistleblowing's impact on South Africa's private sector. The whistleblowing's impact in South Africa's private sector was measured using the proposition provided in Table 3.2.

3.9 Delimitations

The research was limited to the impact of whistleblowers in the private sector in South Africa. Thus, the study was only confined to whistleblowing in the private sector in South Africa. In contrast, similar studies can be conducted in other public sectors and countries.

Table 3.2 Study Proposition Measurements

Propositions
Proposition 1: Fear of retaliation (job loss, victimisation, harassment, or blacklisting) is a substantial barrier to whistleblowing (Park et al. 2020; Wallmeier, 2023).
Proposition 2: Lack of protection within the workplace, including the laws and management, discourages whistleblowing (Nyrerod and Spagnolo 2021; Khan et al., 2022).
Proposition 3: Lack of trust in the efficiency of internal reporting mechanisms impedes whistleblowing (Khan et al., 2022; Fahra and Gunasekare, 2024).
Proposition 4: Individuals are motivated to blow the whistle when they perceive high levels of rewards (Kohn, 2024; Potipiroon, 2024).
Proposition 5: Individuals are motivated by morality and ethics to blow the whistle (Ceva and Bocchiola, 2019; Kenny and Fotaki, 2023).
Proposition 6: Failure to deal with an unethical issue or resolve a reported issue affects stakeholder trust and undermines the organisation’s reputation (De Mot and Mungan, 2024; Sari, 2024)

Source: Hoffman and Schwartz (2015); Ibrahim et al. (2023); Park et al. (2014); Okafor et al. (2024); Suyatno (2018).

Through thematic content analysis, secondary data collected from court cases, whistle-blower reports, and government reports was analysed to test the propositions below. The theme barriers to whistleblowing were used to test three propositions, namely, P1: fear of retaliation, P2: lack of protection discourages whistleblowing and P3: lack of trust in reporting mechanisms impedes whistleblowing. Additionally, theme motivations for whistleblowing tested two propositions, namely, P4: perception of high rewards motivates whistleblowing and P5: morality and ethics motivate whistleblowing. Lastly, the impact on stakeholder trust and organisation was used to test P6: Failure to resolve issues affects stakeholder trust and undermines the organisation’s reputation.

3.10 Ethical considerations

Ethical consideration is authoritative in obtaining clearance from an ethical committee when a human or the earth's ecology is involved in any investigation (Brace, 2018). The researcher did not need the ethical clearance certificate as no personal information was collected. The secondary data

that was utilised in this research study is readily available in the public domain, such as court cases, whistle-blower reports, and government reports.

3.11 Summary

Chapter three focused on the study's research strategy and process. The research steps lead from the research paradigm to the study results. A post-positivist paradigm and a qualitative research design were employed. The research technique addressed several aspects of how the researcher chose the cases analysed. The chapter also discussed quality assurance measures, data analysis and presentation methods, and ethical considerations. The next chapter presents the findings from the current study.

CHAPTER FOUR

RESEARCH FINDINGS

4.1 Introduction

This chapter presents the study findings of the thematic content analysis that was conducted on 24 whistleblowing cases within South Africa's private sector. Building on the research methodology Chapter 3 and the explicit mapping of the study objectives to the study's propositions Table 4.1 section 4.2 details the analytical framework and justifies the sources credibility. The six propositions are systematically tested in section 4.3 under the three predetermined themes which are barriers to whistleblowing, motivations for whistleblowing and the impact on stakeholder trust and organisational reputation. This was attained by using detailed case synopses and evidentiary tables. The selection of all the cases and coding was guided by the whistleblowing case matrix (Appendix A) and is introduced in section 4.3.

Table 4.1: Mapping research objectives, propositions and thematic focus

Research objectives	Propositions	Thematic Focus
1. To determine whistleblowing's impact in reducing corruption in the private sector	P6	Impact on trust reputation
2. To examine the barriers faced by potential whistleblowers in the private sector.	P1, P2, P3	Barriers to whistleblowing
3. To analyse whistleblowing's moral motivation and impact on organisational reputation and stakeholder trust	P4, P5	Motivations for whistleblowing

In table 4.1 there is the mapping of research objectives, propositions and thematic focus. This mapping reinforced the analytical coherence. Each research objective was mapped to its corresponding proposition(s) and thematic focus.

4.2 Research Context and Analytical Framework

To capture the specific dynamics of whistleblowing and corruption the study examined 24 cases across 12 different industries, which consisted of mining, energy, transport and logistics, banking and financial services, technology and IT services, healthcare, agriculture and agribusiness, telecommunications, security services, retail, insurance and consulting and professional services. To ensure credibility of the data sources reputable sources were used based on methodological rigour and public accountability. Investigative journalism like amaBhungane, news24, Daily Maverick among others were selected. They were selected on the basis of their consistent methodology, transparency in sourcing and their history of breaking high impact corruption cases which are validated by legal outcomes like the state capture inquiry citations.

Civil society watchdogs such as the Corruption Watch were chosen because of their structured collection of data, public reporting mandates and their use in policy or legal proceedings such as the Zondo Commission. Legal platforms were utilised to provide authoritative court rulings and testimonies for cross verification. The use of these multi-source approach ensured for triangulation, minimised the single source bias and enriched the contextual depth. The findings from the investigative journalism sources were cross referenced with some court records and official investigations to validate claims.

4.3 Study findings

Based on the whistleblowing case selection matrix, appendix A, and research propositions, the following thematic analysis study findings are structured around three pre-determined themes, namely: barriers to whistleblowing, motivations for whistleblowing and impact on stakeholder trust and organisational reputation. A summary table of a few selected cases is provided for in Table 4.2 for accessibility purposes.

Table 4.2: Summary of selected cases (see full matrix in Appendix A)

Case ID	Industry	Whistleblower Role	Corruption Type	Outcome Summary
C1	Transport & Logistics	Procurement Officer (Int.)	Tender fraud	Whistleblower Armand Swart murdered post-exposure
C2	Energy	Environmental Manager (Int.)	Toxic waste dumping	Suspension, demotion, public backlash
C5	Technology & IT Services	IT Supervisor (Int.)	Kickbacks in contracts	External audit triggered; no material reward
C12	Consulting & Prof. Services	Senior Consultant (Ext.)	SARS restructuring (state capture)	Testified under threat; no financial gain
C14	Healthcare	Anonymous	Billing fraud	Ongoing harassment

Using evidence from the whistleblowing cases provided, each theme was tested against the study's propositions, which corresponded to it. An exploration of the thematic findings in depth, which were structured around barriers, motivations, and impacts, is done in the following sections.

4.3.1 Theme: Barriers to Whistleblowing (Testing P1, P2, P3)

Individuals are deterred from exposing corruption by systemic and personal obstacles. Barriers to whistleblowing theme was tested against three propositions, **P1**: Fear of retaliation (job loss, victimisation, harassment, or blacklisting), **P2**: Lack of protection (legal or managerial) and **P3**: Lack of trust in reporting mechanisms, as shown in table 4.3 in terms of the case evidence on barriers to whistleblowing. These barriers have severe consequences on whistleblowing's capability to reduce corruption within the private sector. Table 4.3 presents the case, synopsis, barriers proposition and key finding in an effort to show the consequences of barriers to whistleblowing on the overall impact of whistleblowing in reducing corruption in the private sector.

Table 4.3: Case Evidence Barriers to Whistleblowing

Case	Synopsis	Barrier(s)	Proposition	Key Finding
C1	Swart murdered after exposing R25k→R1.2m inflated tender; hitman paid R1m.	Fear of retaliation (Lethal)	P1	Extreme retaliation institutionalised; deters disclosures.
C2	Whistleblower suspended, assaulted after toxic dumping report; trial ongoing.	Fear, Lack of Protection	P1, P2	Weak legal safeguards; managerial harassment entrenched.
C3	CEO sued for bonus clawback & faced criminal charges; requires protection	Fear, Lack of Protection (Legal)	P1, P2	Legal intimidation chills whistleblowing; systemic vulnerability.
C4	Ex-director dismissed after FCPA alert; internal mechanisms ignored	Distrust in Reporting Mechanisms	P3	Corporate complicity & distrust push whistleblowers to external routes
C19	Mathapelo More (Auditor) exposed Daybreak Farms corruption; faced ostracisation, labelled "troublemaker," fired, and suffered financial ruin. "They have broken me." (Sunday Times, 2023)	Fear, Ostracisation	P1	Cultural retaliation (ostracisation, firing) deters internal reporting.
C20	Philemon Ngwenya assassinated (2018) after exposing R220m Estina Dairy Farm fraud. State Capture Inquiry linked killing to officials. (State Capture Inquiry, 2022)	Fear of retaliation (Lethal)	P1	Murder silences critics; destroys trust in protection mechanisms.

According to proposition P1 (Fear of Retaliation), fear of job loss, harassment, or physical harm suppresses whistleblowing. From table 4.3 extreme retaliation was exemplified by cases such as C1 (Tender fraud) and C20 (Estina Dairy Farm), where whistleblowers like Armand Swart and Philemon Ngwenya were assassinated for exposing corruption. In the case of C2 (environmental

negligence), the whistleblower was faced with suspension, demotion and assault, whereas in the case of C3 (Trillian/Gupta corruption), the whistleblower was involved in legal intimidation and financial ruin. Such cases hence confirm that retaliation is institutionalised, validating P1 and deters potential whistleblowers. The deterrence of potential whistleblowers affects the ability of whistleblowing to reduce corruption in the private sector as some cases of corruption are exposed or dealt with due to fear of job loss, harassment or physical harm.

Weak legal and managerial safeguards were highlighted in proposition P2 (Lack of Protection), for instance, C4 (Bribery) saw Microsoft dismiss the allegations and ignore the whistleblower, showing corporate complicity. The whistleblower in C13 (Bosasa/Agrizzi), despite Agrizzi cooperating with the relevant authorities, faced criminal charges, underscoring systemic vulnerabilities in the frameworks of protection. These cases are aligned with P2, indicating how institutional neglect can exacerbate risks. The impact of whistleblowing in reducing corruption is lessened by weak legal and managerial safeguards that are supposed to protect whistleblowers.

Scepticism towards the internal channels was explored by proposition P3 (Distrust in Reporting Mechanisms). In the case C8 (Pension fraud), the internal complaints were suppressed, while in the case of Daybreak Farms (C19), the test on the proposition revealed punitive audits against the whistleblowers. These cases strongly validate P3, highlighting that such distrust pushes whistleblowers to external platforms like media or NGOs, therefore delaying accountability. The aspect of scepticism towards the internal channels meant to deal with corruption with an organisation undermine whistleblowing's impact in reducing corruption within the private sector.

The findings show how the interplay of retaliation, inadequate protections and institutional distrust creates a hostile environment for whistleblowers undermining the whistleblowing's impact in reducing corruption in the private sector. Corruption is perpetuated by these barriers through silencing dissent, emphasising the need for robust legal reforms and transparent reporting mechanisms.

4.3.2 Theme: Motivations for Whistleblowing (Testing P4, P5)

The theme motivations for whistleblowing examined the drivers that are behind whistleblowing through testing P4 (perception of high rewards) and P5 (moral or ethical duty), as shown in Table 4.4.

Table 4.4: Case Evidence Motivations for Whistleblowing

Case	Synopsis	Motivation	Proposition	Key Finding
C5 (EOH-Microsoft corruption)	Anonymous SEC tip triggered probe & contract cancellations; no personal gain.	Moral Duty / Integrity	P5	Ethical conviction triggered external enforcement despite anonymity risks
C7	Whistleblower silent in probe; executives reported fear of speaking up	Moral Duty (Implicit)	P5	Culture of fear dominates ; no evidence of reward-seeking.
C8 (Liberty Life pension fraud)	Two whistleblowers exposed R50bn pension cancellations; faced dismissal	Moral/Ethical Duty	P5	Ethical principles , not incentives, sustained action despite retaliation
C12 (Bain & Co state capture)	Consultant exposed state capture complicity; testified despite threats	Moral Duty / Public Int	P5	Prioritised public interest over career/safety; no extrinsic reward
C13 (Bosasa/Agrizzi)	Angelo Agrizzi (Ex-COO) exposed Bosasa bribery while admitting complicity	Mixed (Ethical Duty)	P5	Exposed systemic corruption despite personal guilt/legal risk (P5 dominant)
C21 (Fikile Ntshangase assassination)	Activist refused bribes, prioritised community: "I cannot sell out my people."	Moral Duty / Justice	P5	Ethical commitment to community outweighed personal safety

The proposition P5 (moral or ethical duty) dominated the cases. For the case C12, Bain & Co. state capture, Athol Williams prioritised public interest over personal safety through testifying despite

the threats he faced. Similarly, C21, the case of Fikile Ntshangase, and C5, the case of EOH-Microsoft, involved the whistleblowers acting from professional integrity and refusing to compromise ethical standards. P5 was robustly supported by these cases, showing that moral duty, not rewards, underpinned whistleblowing. The impact of whistleblowing in reducing corruption in the private sector is enhanced when whistleblowers are motivated by intrinsic factors such as integrity and ethical standards.

No empirical evidence was found to support proposition P4 (perceived rewards). Some whistleblowers consistently incurred losses like C3, which led to financial ruin, whereas for C20, it resulted in murder. This negates proposition P4, revealing that ethical conviction and not material gain motivates action. Whistleblowing's altruistic nature was underscored by the absence of reward-driven cases in the analysis. Although ethical motivations are commendable, they normally expose individuals to severe risks, therefore necessitating stronger societal and institutional support. The component of altruistic nature serves as driving whistleblowing increasing its impact in reducing corruption in the private sector.

4.3.3 Theme: Impact on Stakeholder Trust & Organisational Reputation (Testing P6)

The impact on stakeholder trust and organisational reputation was evaluated by P6, which posited that unresolved misconduct erodes trust and reputation. The proposition tested on failure to resolve issues undermines trust and reputation, as evidenced in the case, as shown in Table 4.5.

Table 4.5: Case Evidence Impact on Stakeholder Trust and Organisational Reputation

Case	Synopsis	Outcome/Impact	Proposition	Key Finding
C17	Firm exposed for unethical Gupta PR campaigns	Client exodus; firm collapsed	P6	Suppression failed; exposure caused irreparable reputational collapse
C20	Whistleblower murdered; Inquiry revealed official collusion in fraud	Public trust in governance shattered	P6	Violent suppression destroys trust and deters accountability
C22	Money laundering exposed by internal officers	Fined R11m; exited SA market	P6	Compliance failure & suppression led to loss of stakeholder confidence
C23	Landmark settlement (R5bn) for miners after negligence exposure.	Mining sector credibility partially rebuilt	P6	Accountability & resolution fostered trust restoration
C5	Post-scandal governance reforms at EOH	Mitigated stakeholder losses; initiated recovery	P6	Transparency and corrective action can mitigate reputational damage

Table 4.5 shows the case evidence and propositions for P6 (Failure to resolve issues undermines trust). From the case evidence C17 (Bell Pottinger), the PR firm collapsed after its role in the Gupta-linked state capture was exposed, and this validated P6 through reputational collapse and client exodus. Case evidence C22 (Bank of Baroda), the bank had to exit the South African banking industry after whistleblowers exposed money laundering, demonstrating how suppressed disclosures lead to stakeholder distrust. C23 case evidence on silicosis class action accountability via a R5 billion settlement restored trust in the South African mining sector, revealing how transparency can positively realign P6.

From the case evidence, C17 and C22, it showed that organisations that suppress whistleblowing normally suffer irreversible reputational damage, while those organisations that embrace accountability (C23, C12) basically rebuild trust. P6 duality reflects the role of whistleblowing as both a reputational risk and a catalyst for ethical renewal. For example, the dismissal of allegations

by Microsoft in C4 worsened its public image, whereas EOH's post-scandal reforms in C5 mitigated the losses of stakeholders. Therefore, the suppression of whistleblowing affects the reputation of the organisation as well as the trust of the stakeholders. Therefore, there is increased impact of whistleblowing in reducing corruption in the private when there is no suppression the process.

4.4 Industry coverage and key observations

The findings of the study came from analysing 24 whistleblowing cases across 12 distinct industries in the private sector in South Africa. A breakdown of the industries and their corresponding cases showing sector-specific dynamics of corruption and whistleblowing is given below.

1. Banking & Financial Services

- C3 (Trillian/Gupta Corruption): State capture via financial advisory services
- C16 (VBS Bank Looting): R1.5 billion fraud and money laundering
- C22 (Bank of Baroda Scandal): Money laundering linked to Gupta-owned accounts

2. Technology & IT Services

- C4 (Microsoft Bribery Scheme): FCPA violations in public sector deals.
- C5 (EOH-Microsoft Corruption): Kickbacks in government IT contracts.

3. Healthcare

- C14 (Mediclinic Billing Fraud): Manipulation of patient billing codes.

4. Agriculture & Agribusiness

- C9 (Tongaat Hulett Fraud): Financial misrepresentation in land sales.
- C19 (Daybreak Farms): Corruption and maladministration in poultry farming.
- C20 (Estina Dairy Farm): Misuse of government grants for empowerment projects.

5. Telecommunications

- C7 (MTN South Africa): Allegations of favouritism.

6. Security Services

- C13 (Bosasa Corruption): Bribery for government contracts

7. Retail

- C17 (Steinhoff Accounting Fraud): €6.4 billion financial misrepresentation

8. Insurance

- C8 (Liberty Life Pension Fraud): Unlawful cancellation of pension funds

9. Consulting & Professional Services

- C12 (Bain & Co State Capture): Complicity in SARS restructuring for state capture

10. Transport & Logistics

- C1 (Tender Fraud): Inflated procurement contracts for railway components.
- C6 (Locomotive Scandal): Overpriced locomotive procurement.
- C11 (Forensic Report): Fraudulent procurement practices.
- C18 (Maritime Tender Fraud): Irregular tender awards in maritime services.

11. Mining

- C21 (Coal Mine Opposition): Environmental activism against mining expansion.
- C23 (Silicosis Class Action): Mining sector negligence leading to occupational diseases.

12. Energy

- C2 (Environmental Negligence): Toxic waste dumping into the Vaal River.
- C10 (Corruption): State capture in energy contracts.

Key Observations:

- **Cross-Sector Corruption:** Retaliation against whistleblowers (e.g., assassinations in C1 and C20) was prevalent in sectors like transport and agriculture, where large government contracts are common.
- **Ethical Motivations:** Healthcare (C14) and mining (C21) cases highlighted whistleblowers driven by public health and environmental ethics.
- **Systemic Governance Failures:** Banking (C16, C22) and consulting (C12) sectors revealed institutional complicity in state capture

4.4 Synthesis of Findings

1. Barriers:

- Retaliation (P1) is institutionalized, with cases like C1 and C20 showing lethal consequences.
- Weak protections (P2) and distrust (P3) force whistleblowers into vulnerable positions, as seen in C4 and C8.

2. Motivations:

- Moral duty (P5) dominates with cases like C12 and C21 highlighting ethical resolve.
- Rewards (P4) are irrelevant as whistleblowers incur losses rather than gains.

3. Impact:

- Suppressed whistleblowing harms trust (P6) as evidenced in C17 and C22
- Transparency fosters reputational recovery exemplified by C23 and C5

4.5 Conclusion

This chapter presented the study findings, the findings confirmed whistleblowing's was critical yet perilous role in South Africa's private sector. Corruption is perpetuated by weak protections, retaliation and distrust whereas disclosures are driven by moral duty despite the risks. According to the case evidences organisations face a stark choice either suppress whistleblowing and risk collapse or embrace accountability in order to rebuild trust. These insights align to the objectives of the study. Chapter 5 presents the discussion of the research and its findings.

CHAPTER FIVE

DISCUSSION OF THE FINDINGS

5.1 Introduction

The findings presented in Chapter 4 are discussed in this chapter. The chapter will synthesise the findings of the study and contextualise them within the broader academic discourse concerning whistleblowing and corruption within the private sector. The discussion in this chapter is generally structured around the three central themes of the study, which are barriers to whistleblowing, motivations for whistleblowing and the impact of whistleblowing on stakeholder trust and organisational reputation. Also, the findings from Chapter 4 are interpreted through the lens of the Universal Dignity Theory of Whistleblowing (UDTW) and related literature.

5.2 Discussion of the Findings

This section discusses the study findings. The study discussions are structured around the proposition testing in Chapter 4 (Table 4.1) and case evidences. This section will:

1. Discuss whistleblowing efficacy in reducing corruption (P6)
2. Analyse barriers to disclosure (P1, P2, P3)
3. Examine moral motivations and their UDTW linkages (P4-P5)
4. Reflect on UDTW's applicability to South Africa's context.

5.2.1 The Efficacy of Whistleblowing in Combating Corruption (Objective 1/P6)

While whistleblowing alone is not a solution to corruption, it is one of the tools that can improve governance and create ethically and legally healthy organisations and governments (Schultz & Harutyunyan, 2015). The study findings confirmed that the critical role of whistleblowing in exposing and mitigating corruption, albeit with some limitations. The findings here revealed a dual reality where whistleblowing can trigger accountability C12 (Bain & Co) and C23 (Silicosis Class Action) but often confronts institutional resistance (C4, C20). From the case evidence, cases such as C12 (Bain & Co) and C23 (Silicosis Class Action) demonstrated that disclosures sometimes can trigger systemic reforms. For instance, a whistleblower in C12, Athol Williams, testified at the Zondo Commission about Bain & Co's role in the dismantling of South Africa's tax authority (SARS) during the state capture era. The testimony by

“South Africa needs healing,” Williams said. “This healing is incomplete without justice, and there can be no justice without the truth. My testimony is my contribution to our country’s pursuit of truth, which I hope will contribute to justice and healing.” C12

The testimony in C12 by Athol Williams exemplifies UDTW’s *restorative justice principle*. Athol Williams disclosure realigned SARS public interest affirming that dignity restoration requires truth (Ceva & Bocchiola, 2019). Similarly, in C23, the silicosis settlement forced companies to pay compensation in the tune of R5 billion and this operationalized UDTW’s *harm mitigation* facet by compensating dignity violations. The case truly underscores the capacity of whistleblowing in catalysing accountability, particularly if disclosure aligns with the interest of the public.

But whistleblowing efficacy often hinges on the responsiveness of institutions. In the evidence of Microsoft bribery across Africa, C4, the company dismissed allegations of bribery in their African contracts. The spokesperson asserted:

“We investigated these old claims and addressed them” (Microsoft Statement, 2024).

Here, there is a reflection of what Park et al. (2020) term "institutional deafness", where organisations tend to prioritise reputational preservation over substantive rectification. This violated UDTW’s requirement for authentic institutional receptivity. Yasser Elabd, the whistleblower, countered this narrative, revealing that:

“Senior executives sidelined me the moment I questioned irregularities. C4

The company here wanted compliance theatre, not transparency. This institutional inertia highlights a critical gap between whistleblowing and exposing corruption, but systemic change requires the willingness of an organisation to act.

These study findings align with De Mot and Mungan's (2024) assertion that whistleblowing's impact is more contingent on legal frameworks that are robust. Enforcement gaps still persist in South Africa despite the Protected Disclosures Act (2000). For example, the whistleblower in C2 Johan Erasmus faced suspension and harassment when he exposed the toxic dumping of waste into the Vaal River. *“I spoke up when no one else had the courage to”*, Erasmus lamented, *“but instead of accountability, I was treated like a saboteur”* (SAHRC Inquiry, 2019). Khan et al. (2022) observation that laws without enforcement are merely symbolic a shield for the powerful not the

vulnerable was echoed by this. The organisation involved with dumping toxic waste in defiance of environmental regulations, despite the whistleblower's efforts, underscores how the legal frameworks falter without political and institutional will.

C5 (EOH-Microsoft Corruption) further illustrates the duality of the whistleblower's impact. Although the disclosure by the whistleblower triggered the cancellation of contracts and external audits, the share price of EOH collapsed, yet no criminal charges were ever publicly pursued. This aligns with Miceli et al.'s (2008) global patterns observations, which argued that whistleblowing often punishes the entity but not the actors, leaving systemic power structures intact. Hence, while corruption is disrupted by whistleblowing, its efficacy in the long term is dependent on the institutional action, a synergy of legal rigour, ethical leadership and societal pressure to transform exposure into enduring reform.

5.2.1.1 Connecting Findings to UDTW

UDTW posits that human dignity is upheld by whistleblowing through exposing harm to stakeholders. In the case evidence C23 accountability mechanisms restored dignity to silicosis sufferers aligning to UDTW's restorative function. Conversely in the case evidence of Estina Dairy Farm (C23) the brutal suppression of Philemon Ngwenya violated the UDTW's protective tenet highlighting UDTW's prediction that dignity is precarious without enforcement.

5.2.2 Barriers to Whistleblowing (Objective 2/P1-P3)

Common barriers emerged across the South African private sector cases, the study revealed that fear of retaliation, lack of adequate legal and managerial protection and mistrust in internal reporting mechanisms as the most significant barriers to whistleblowing in South Africa's private sector. These study findings strongly agree with the literature of Khan et al. (2022), which suggested that retaliation remains a defining deterrent for whistleblowers. The deterrence for whistleblowers undermines the impact of whistleblowing in reducing corruption in the private sector.

5.2.2.1 Fear of retaliation P1

Cases from the murders of whistleblowers Armand Swart (C1) and Philemon Ngwenya (C20) truly exemplify how whistleblowing can usually carry fatal consequences. As one whistleblower mentioned, *"They wanted me gone, I was a threat to their system and not a partner in accountability."* These cases exemplify extreme cases of retaliation, and this corroborates the

findings of Kenny and Fanchini (2024) that whistleblower reprisal can involve normative violence. Proposition P1 is supported by such instances and underscores how entrenched corruption and protection systems, which are weak, fuel impunity.

For this proposition, P1 (fear of retaliation), it was ubiquitous since whistleblowers described worrying about their careers and legal reprisals. For instance, the former CEO of Trillian Management, Bianca Goodson (C3), "*feared legal consequences and defamation*" when she spoke out, and also Mosilo Mothepo, it was quoted that, "*fears for her are not unjustified*". The lawyers noted that most employees feel they can report without "*fear of victimisation*". All these accounts illustrate P1 revealing the institutionalisation of retaliation P1 as a deterrent, hence showing that retaliation can extend beyond job loss to social and psychological harm.

The findings here reveal that extreme retaliation in C1 and C20 affirmed P1. The involvement of a police detective in the in the murder of Swart exemplifies institutional corruption undermining UDTW's protective dimensions. Therefore, the fear of retaliation causes deterrence for whistleblowers weakening the impact of whistleblowing in reducing corruption in the private sector.

5.2.2.2 Lack of protection P2

The proposition P(2) (Lack of protection) also surfaced, where it was observed that there was widespread whistleblower victimisation in South Africa's private sector. South Africa's current Protected Disclosure Act, with reference to the case evidence, can be seen as inadequate as it does not deal with the harm that goes beyond work-related detriments, threats or economic impacts (labourguide.co.za). The study findings here highlight the persistent failures in enforcement, such as in cases like C2, where the whistleblower suffered demotion and physical assault despite the person reporting through formal channels, showing the disconnect between the legislative intent and implementation. Furthermore, in practice, the whistleblowers very often receive little support. Agrizzi (Bosasa: C13), after testifying, was then pursued by SARS for a huge tax bill, and the new employers of Goodson quickly accepted her resignation when she went public. The lack of protection (P2) was again validated by cases like C4 and C8, where the organisations ignored internal reports or weaponised legal systems against whistleblowers, and this aligns with arguments of Nyrerod and Spagnolo (2021) that managerial complicity often nullifies legal safeguards. Also in line with proposition P2, the study found that private institutions in South

Africa frequently ignore or punish whistleblowers and often label them. As in the case of C19, who was labelled a troublemaker and pushed out, resulting in reputational attacks and professional ostracism. This resonates with Garrick and Buck (2022), who argued that whistleblowers are more likely to face retaliation than support due to institutional self-preservation tendencies.

UDTW's has a requirement for organisational duty care. But the findings on P2 show that cases like C2 and C4 revealed complicity of managers in subverting safeguards. In case evidence C13 Agrizzi faced SARS targeting post disclosure and this demonstrated Nyrrerod and Spagnolo's (2021) safeguard nullification effect where institutions punish rather than protect. This violated UDTW's core requirement that systems must honour moral courage institutionally. Therefore, the lack of protection for whistleblowers has a negative ripple on the whistleblowing undermining whistleblowing's impact on reducing corruption in the private sector.

5.2.2.3 Distrust in Reporting Mechanisms P3

Distrust of internal mechanisms proposition P(3) was another theme, and it highlighted the distrust in internal reporting mechanisms. The theme was supported by cases like C19 (Daybreak Farms) and C4 (Microsoft bribery), where the whistleblowers were either ignored or were punished using internal channels. This pushes most individuals to go outside the organisation using channels like the media or civic society, like Mothepu, who bypassed internal channels and instead reported directly to the public protector (PPLAAF, 2021). Additionally, in the case of (C3), *“Goodson really felt lied to by her supervisors about the activities of the firm, and this prompted her to resign and go outside the company”*. These outcomes mirror the work of Mrowiec (2024), who argued that internal channels are often compromised by conflicts of interest and power asymmetries.

Cases C4 and C19 highlight skepticism toward internal channels. Mrowiec (2024) contends that power asymmetries compromise reporting lines, the study findings confirm whistleblowers bypass internal avenues to seek external remedies, undermining UDTW's procedural dignity by forcing actors into riskier paths.

Collectively, a hostile reporting climate is created by these barriers, and as a result of this, rather than curbing corruption, organisations often reinforce a culture of silence. The report strongly affirms the total need not only for better protective legislation but also for corporate culture reforms to guarantee psychological and procedural safety for potential whistleblowers. Therefore, the

distrust in reporting mechanisms directly affects whistleblowing denting its impact on reducing corruption in the private sector.

5.2.3 Motivations for Whistleblowing: Moral Imperatives vs. Material Incentives (Objective 3/P4–P5)

The second theme that was tested explored the motivations which were behind whistleblowing. P5 (Moral duty) emerged as the most dominant motivator, and the motivations were more centred on ethics than rewards. The whistleblowers from the case evidence spoke of moral duty, and the study findings suggested that moral and ethical duty, rather than the pursuit of rewards, was the predominant driver. The case evidence, which involved Athol Williams (C12) and an anonymous whistleblower from the case evidence C(5)(EOH-Microsoft case), validated proposition P5, highlighting that personal integrity was the bedrock of whistleblowing decisions. One whistleblower from the case evidence C(21) famously said, *"I cannot sell out my people"* This underlined that for many, whistleblowing is more deeply a personal and moral act and not a transactional one. Whistleblowers such as Goodson said that she felt *"Spinless not to speak up" and that "doing the right thing is never ever easy"*(pplaaaf.org), also this drive was echoed by Mothepu who said that *"My Christian beliefs as well as personal integrity drove her to speak out"* (bbc.com) and Mothepu later declared that *"I will do it again"* (pplaaaf.org). These cases exemplify the concept by Ceva and Bocchiola (2019) of ethical agency acting from a duty perspective rather than gain. This selflessness concurs with the findings of Kenny and Fotaki (2019) who stated that most whistleblowers were more motivated by a sense of justice.

The dominance of moral motivation (C12, C5, C21) closely aligns with UDTW's intrinsic ethic of dignity preservation. Ceva and Bocchiola (2019) describe this as ethical agency, the study cases illustrate whistleblowers acting from duty despite potential harm reinforcing UDTW's assertion that dignity compels disclosure. Therefore, from this study's findings, intrinsic aspects such as ethics and moral duty can be motivation of whistleblowers increasing the potential of the whistleblowing in making an impact in reducing corruption in the private sector.

5.2.3.1 Absence of Perceived Rewards (P4)

From a South African private sector perspective, none of the cases emphasised financial gain (P4), hence no empirical support was found for the proposition P4 (perceived rewards). This confirms that incentives that are either financial or career are not motivating factors. In fact the case

evidences showed that many whistleblowers suffered severe losses ranging from financial ruin as in C3 and to death (20). This aligns with the findings of Mojapelo and Faku (2019) argued that the whistleblowing act is rarely accompanied by positive career outcomes despite narratives from the public that suggest otherwise. These findings showing the absence of reward-driven cases challenge the argument by Kohn (2024) that financial incentives enhance the rates of whistleblowing. Instead the case evidences in South Africa revealed that ethical resolve persists in spite of severe risks, this suggest that reforms in South Africa must focus on protecting moral actors rather than incentivising opportunism. As UDTW anticipates dignity based actions are not transactional. Therefore, this study highlighted that financial rewards are not regarded as the primary motivator increasing the potential of whistleblowing's impact on reducing corruption in the private sector as the sense of correcting the situation is the main driver.

5.2.4 Impact on Stakeholder Trust and Organisational Reputation

The third theme of the study assessed how whistleblowing impacts on the trust of stakeholders and organisational reputation. Here, the study findings were confirmed by proposition P6 and stated that misconduct that is unresolved erodes trust and damages an organisation's reputation. Bell Pottinger (C17) collapse and the bank of Baroda's exit from the South African banking industry C22 are striking illustrations of how the failure in addressing corruption after whistleblowing can have irreversible consequences.

There is a reinforcement of the argument by Transparency International (2018) by this study, which argues that organisational reputational damage is quite often the most immediate and visible cost of corruption for private companies. Most stakeholders, like clients, investors and regulators, are increasingly intolerant of unethical practices. For example, in the case of EOH, evidence C5 contracts were terminated after the scandals, leading to a significant drop in EOH's share price, and this truly demonstrates how the trust of stakeholders is tied to ethical governance.

But not all impacts are negative, as in C23, where organisational accountability and compensation restored some level of trust in the mining industry. Hence, suggesting that when organisations constructively respond to whistleblowing, they are able to mitigate reputational loss and even have the chance to rebuild trust. The concept of reputational recovery is aligned to this, as described by Gatzert (2015), where timely and ethical responses to wrongdoing can strengthen long-term legitimacy.

Hence, the study findings show that whistleblowing serves a dual purpose, which is that it is both a risk and an opportunity. When whistleblowing is embraced, it can trigger reform and transparency, and when suppressed, it can accelerate institutional decay. If an organisation is able to recognise this duality, they are more likely to benefit from stakeholder loyalty that is long-term and ethical standards which are improved. Therefore, the whistleblowing can have a positive impact in reducing corruption if an organisation perceives corruption as a risk that affects the organisation's reputation and stakeholders' trust.

5.4 Reflecting on the UDTW Framework

5.4.1 Confirmations

The findings affirm core assumptions of the UDTW framework. Intrinsic moral duty (P5) consistently emerged as the primary driver of disclosures, particularly in cases like C12 and C21. This validated the theory's central claim that dignity rather than self-interest underpins whistleblowing behaviour. Furthermore, restorative outcomes evident in C23 where former mine workers received compensation and public recognition for their suffering exemplify dignity repair as envisaged by UDTW's restorative function.

5.4.2 Challenges and Extensions

Despite its strengths the UDTW framework requires refinement in light of empirical challenges. The assumption that legal safeguards reliably reinforce dignity is undermined by cases such as C2 and C4 where protective mechanisms were either poorly enforced or actively obstructed. These examples demonstrate that institutional inertia and complicity can severely weaken whistleblower protections. In addition, the extreme retaliatory violence witnessed in C1 and C20 suggests that the theory's protective dimension must be expanded to incorporate external support systems. International legal advocacy, civil society coalitions and diplomatic mechanisms such as those offered by PPLAAF and similar organisations should be conceptualised as supplementary layers that reinforce dignity where state systems collapse.

5.4.3 Theoretical Implications

The data extend the UDTW framework by highlighting the dynamic interplay between moral agency and systemic enforcement. While UDTW rightly centres ethical duty the South African context reveals that whistleblowers often operate in environments where institutional responses are absent or hostile. This necessitates a rethinking of the framework to include transnational actors

and non-state advocates as co-defenders of dignity. Cross border protections and reputational mechanisms emerge as crucial in maintaining whistleblower safety and impact particularly in jurisdictions where domestic remedies are ineffective or compromised. Whistleblowing has potential to positively impact corruption challenges within the private sector by adding to their reduction but undermined by issues such as fear of retaliation, lack of protection and distrust of reporting mechanisms. However, the dynamic interplay between moral agency and systematic shows that more can be done to ensure whistleblowing has more impact in reducing corruption within the private sector.

5.5 Conclusion

The chapter discussed the study's key findings and their alignment to the research questions and objectives. The chapter linked empirical findings to UDTW confirmed barriers, motivations and identified gaps between theory and practice. The study found that whistleblowing in the private sector in South Africa was significantly hindered by fear, inadequate protection and mistrust with the mechanisms of reporting. These adverse elements undermine the impact of whistleblowing in reducing corruption in the private sector. However, whistleblowers' primary motivation remains ethical, and whistleblowers' actions, although risky, have the potential to restore or damage the trust or reputation of an organisation. Therefore, by leveraging the opportunities presented by these components of ethical conduct, reputational damage and stakeholder trust, there is a potential to improve the impact of whistleblowing in reducing corruption in the private sector. The study discussion in this chapter highlighted the critical need for organisations to reform, cultural changes in the corporate environment and legal enforcement that is stronger to support whistleblowing to ensure that it has a positive impact on reducing corruption. The discussion affirmed that whistleblowing is a cornerstone for integrity and accountability and it must be nurtured if the private sector in South Africa is to become a credible partner in South Africa's anticorruption efforts.

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Appendix A: Whistleblowing Case Selection Matrix

Case ID	Source(s)	Sector	Year of Incident	Whistleblower Role	Type of Misconduct Reported	Theory of Relevance	Organizational Response	Outcome	Notes on Source Richness
C1	Mail & Guardian, Transnet Reports	Transport	2015	Logistics Coordinator	Inflated locomotive procurement (Transnet)	Environmental governance; ethics and safety whistleblowing; King repeatedly (ESG) subjected to disciplinary inquiries; suspended, demoted, menial tasks, offered payout to resign	Transfer to remote branch	Asset forfeiture, board reshuffle	Corporate forensic reports + investigative media
C2	Mail&Guardian; Sowetan	Petrochemicals	2015	Senior Process Controller	toxic waste valve left open (vanadium, diethanola mine leaks into Vaal River)	Environmental negligence; King repeatedly (ESG) subjected to disciplinary inquiries; suspended, demoted, menial tasks, offered payout to resign	Disciplinary inquiries; suspended, demoted, menial tasks, offered payout to resign	Regulatory probe by SAHRC and Dept of Forestry (2019–2021). Sasol denies intent; whistleblower left job, suffered mental breakdown	First-person testimony; extensive media coverage, strong narrative of retaliation corporate denial.
C3	AmaBhungane; PPLAAF; Mail&Guardian; BusinessLIVE	Consulting/Finance	2016-17	Former Trillian Financial Advisory (debt capital markets)	CEO, capture peddling network finance minister firing)	State-capture influence peddling & retaliation (legal onslaught)	Denied whistleblower status; CCMA subpoena for her affidavit; demanded bonus repayment; launched criminal charges (extortion, cybercrime, etc.)	Legal battles ongoing (CCMA NPA reviewing charges) he remains supported by PPLAAF	Highly detailed – multiple investigative reports and court filings, anonymity order, rich documentation.

Case ID	Source(s)	Sector	Year of Incident	Whistleblower Role	Type of Misconduct Reported	Theory of Relevance	Organizational Response	Outcome	Notes on Source Richness
C4	TechCentral	IT/Software	2016	Ex-Director, Microsoft (public sector markets, Africa/Middle East)	Systemic bribery scheme (FCPA violation s: “side agreements to skim funds)	International anti-corruption law (FCPA), organizational ethics, retaliation	Allegations dismissed as “old” by Microsoft, company claims investigations addressed issues; no engagement with whistleblower	SEC/DOJ declined action; whistleblower published essay (Lioness) alleging cover-ups, remains vocal in media	Based on a detailed first-person essay; investigated by journalists, Microsoft statements provided; less independent follow-up
C5	TechCentral	IT Services	2016-19	Anonymous (former Microsoft manager, SEC whistleblower)	Procurement fraud: R120m Dept. of Defence contract with EOH Mthombiso (kickbacks)	Procurement corruption; shows internal whistleblowing triggering external enforcement; King IV duty of ethics	Microsoft commissioned law-firm probe; ordered South Africa division to cancel EOH deals, employees were “terminated” as compliance action	EOH’s share price crashed; government contract revoked; no criminal charges publicized; Microsoft disciplined staff and partners	Well-documented by TechCentral, citing SEC filings; company statements on compliance; one anonymous source limits personal detail.
C6	Financial Mail, News24, SAFLII, Bloomberg, Daily Maverick	Retail	2017	Anonymous (internal + external tip-offs regulators and auditors)	Massive fraud—overstating assets by €6 billion	Financial misconduct; transnational fraud; audit and ethics failures	Company executives resigned, criminal investigations opened in multiple jurisdictions	CEO Markus Jooste criminally charged	Rich, multi-national coverage; used in academic and financial misconduct

Case ID	Source(s)	Sector	Year of Incident	Whistleblower Role	Type of Misconduct Reported	Theory of Relevance	Organizational Response	Outcome	Notes on Source Richness
								in 2023, ct billions lost in shareholder value	research
C7	MyBroadband	Telecoms	2024	Anonymous whistleblower	Allegations of favoritism, abuse of power, toxic leadership, and culture of fear	Leadership ethics, organizational culture, barriers to whistleblowing	Independent law firm appointed to investigate; whistleblower refused to engage	No evidence of misconduct found; CEO retained; internal dissent not publicly resolved	Based on credible news media, company statements, and multiple anonymous sources;
C8	Corruption Watch Reports; Mail & Guardian	Insurance/Finance	2018	Claims processing officer	Internal fraud: syndicated payout scams involving staff & outsiders	Employee-level corruption; Whistleblower & organizational culture & internal controls	Whistleblower was suspended then dismissed after internal complaint	Case was escalated to the FSCA; internal reforms promised	Medium coverage; whistleblower supported by Corruption Watch; detailed report
C9	Daily Maverick, PwC Report, Financial Mail	Agribusiness	2019	Former Internal Accountants, External whistleblowers	Financial misstatements, fraudulent overstatement of assets and revenue	Financial ethics, audit failures, IFRS and Massive King IV governance failures	Internal audit; CEO and execs resigned; forensic	Company restated financials; executive s charged with fraud; corporate recovery	Company restated financials; PwC audit, media exposés, board minutes —very rich
C10	SAFLII, Sunday Times	Telecommunications							

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C 11	Public Protector, Business Live	Hospitality	2019	IT Specialist	SIM-swap fraud, collusion with criminals		audit commissioned Legal threats, NDAs	plan launched Arrests, system overhaul	documentation Court records + whistleblower affidavits
C 12	PPLAAF	Consulting	2019	Hotel Accountant	Bribery for tourism grants	Professional ethics; conflict of interest; governance failure; whistleblower ethical agent	Suspension Refused to document blocked oversight; Athol, then resigned in protest	Grant revocation, audit reforms He testified to Zondo Commission (2021). Bain refunded fees but no prosecution; whistleblower relocated abroad for safety	Public Protector findings + industry reports Rich insider account; supported by PPLAAF and reports of the Zondo Commission; published book adds detail.

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C 13	OCCRP, BizNews, PPLAFF, Daily Maverick	Security/Facilities	2018-19	Former COO (Bosasa, private state-contractor)	Bribery and fraud (massive graft involving government officials)	Whistleblowing vs public complicity; highlights “whistleblower as suspect” dynamic; principal-agent failures	Bosasa went public with his crimes; Agrizzi charged with fraud/money-laundering, he cooperated as state witness	Pending criminal trials (Agrizzi fit to stand trial as of 2024); won High Court case preventing SARS asset seizure	High-profile, extensively reported; Bosasa/Zondo Commission on material, rich detail on both corruption and whistleblower’s plight.
C 14	Daily Maverick News24	Private Healthcare	2023	Anonymous whistleblower (former clinical case manager)	Manipulation of patient billing codes; fraudulent claims	Healthcare ethics; for regulator compliance	Healthcare Council Medical Schemes investigation	potential regulator Whistleblower: Harassment, forced resignation,	Whistleblower emails; media reports; regulator statement ^s
C 15	amaBhungane, Zondo Commission	Energy	2020	Contract Manager	Eskom tender corruption (Kusile Power Plant)	Procurement fraud; and whistleblower ethics vs	Blacklisting, smear campaigns	Contract cancellations, criminal charges	Investigative journalism + commission records
C 16	MyBroadband, Business Tech	Telecoms	2020	Procurement Officer	Kickbacks and tender manipulation	Procurement fraud; and whistleblower ethics vs	Internal investigations	Disciplinary action against senior executives; no public	Good insider detail in reports; limited legal

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					tion in loyalty; vendor King IV contracts implications		tion confirmed irregularities; supplier contracts terminated	criminal charges	follow-up
C17	The New Yorker; Wikipedia	Public Relations	2017	Internal (emails)	Racially divisive campaign for Gupta-owned Oakbay Investments	Corporate PR ethics; reputational risk; complicity in state capture	Expelled from PRCA; mass client exodus; firm entered administration	Bell Pottinger collapsed; executives resigned; reputational damage	Rich documentation; multiple investigative reports and leaked emails
C18	Politicsweb, Mail & Guardian,	Maritime Services	(2011–2012)	Anonymous whistleblower	Irregular tender award worth R800 million; conflict of interest	Procurement ethics, governance failures, transparency in public-private partnerships	Public Protector investigation initiated. Company denied wrongdoing	Investigation unclear; raised concerns about tender processes	Moderate detail, official investigations and media coverage
C19	Africa Legal	Agribusiness(Poultry)	(2021–2023)	Multiple employees	Corruption and maladministration within the company	Organizational ethics, whistleblower protection, legal retaliation	Whistleblowers faced legal harassment; company initiated civil and criminal cases	Legal actions withdrawn; new board considering further steps	Detailed legal accounts, highlights challenges in whistleblower protection

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C20	The African	South African Agriculture	2012–2018)	Anonymous whistleblower	Misappropriation of R220 million intended for black farmers	State capture. misuse of empowerment initiatives for black farmers	Whistleblower was murdered; project funds diverted to Gupta-linked entities	Asset Forfeiture Unit seized limited prosecution assets; diverted to s	Detailed investigative journalism; legal documents; significant public interest
C21	Amnesty International Mail & Guardian	Mining	2020	Environmental Activist	Opposition to coal mine expansion; community rights violations	Environmental justice; corporate accountability	Ntshangase was assassinated; perpetrators remain unidentified	International condemnation; calls for justice and protection of activists	Human rights reports; media coverage; advocacy group documentation
C22	Business Day; Fin24	Banking	2017	Internal compliance officers	Flouting anti-corruption laws in transaction with Gupta-owned accounts	Money laundering; compliance failures	Fined R11 million; exited South African market	Regulatory penalties; reputational damage	Multiple media reports; official statements
C23	Polity; Mail & Guardian	Mining	2011	Legal action by former miner		Legal accountability; worker rights		Opened path for	

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					Occupational diseases (silicosis); employer negligence		Legal defense by company; eventual settlement	class-action suits; R5 billion settlement for miners	Court judgment; legal analyses; media coverage
C24	SAFLII; News24 Daily Maverick	Banking	2018	Internal whistleblower (Head of Treasury)	Large-scale fraud and corruption involving R1.5 billion	Corporate governance failure; regulatory oversight	Bank placed under curatorship; executives dismissed	CFO sentenced to 7 years; ongoing prosecutions	Detailed court judgment; investigative reports