

A Summary of Research on the Influencing Factors of Employees' Willingness to Whistle-Blowing

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Abstract

Intra-firm whistle-blowing is a mechanism that effectively suppresses the problem of entrusted agents within enterprises. Although China has already issued some whistle-blowing laws and many companies have established internal whistle-blowing systems, there are still loopholes in the existing internal whistle-blowing systems of enterprises. The internal whistle-blowing department of the enterprise is virtually empty and has little effect. Many employees observe the existence of wrongdoing but do not choose to report it. Internal problems of the company are still frequent. Foreign scholars have made some achievements in the study of corporate employees' willingness to whistle-blowing for a few decades, and China's research on employees' willingness to report is still lacking. This article reviews the influencing factors of employee's willingness to blow the whistle, makes an outlook for future research, and puts forward constructive suggestions for improving the internal whistle-blowing system in China.

Keywords

Wrongdoing, Internal Reporting, Influencing Factors

1. Introduction

The word "whistle-blowing" originated in sporting events, referring to referees who whistled to stop illegal or foul behavior (Qusqas & Kleiner, 2001) [1]. The word "Whistleblower" commonly used abroad is derived from the British police's action of blowing whistle when it found out that a crime had taken place, which caused the attention of colleagues and the public and extended from it. At the moment, we are referring to the "whistleblower" as a person who takes some

corrective action in order to make the public aware of the drawbacks of the government or the enterprise.

Researchers in different disciplines have defined whistle-blowing in various ways. The whistleblower's standard definition is "to expose unlawful acts within the company or illegal acts of those in power" (American Heritage, 1992). Scholars have proposed many definitions of reporting and separately described their advantages and disadvantages. The more widely accepted and commonly used definition of whistleblowers in existing research was proposed by Near and Miceli (1985) [2], who defined the report as "a member of the organization (the former or present) who disclosed his employer's control may lead to immorality. Or individuals or organizations that are illegally involved" (Near & Miceli, 1985; 4) [2]. This definition has been adopted by many reporting institutes. In other studies, whistleblowers were divided into two categories: 1) internal (using whistleblowers reporting within the organization); 2) external (using whistleblowers reporting from outside the organization) (Miceli, 1984) [3]. This definition is consistent with the definition used by the Merit System Protection Council (MSPB) "Employees reporting illegal or wasteful activities in government operations". In this study, the definition of reporting proposed by Near and Miceli (1985) [2] was used.

A series of accounting scandals after the collapse of Enron in 2001 made the whole society pay attention to the importance of preventing accounting fraud, and employees' reports were considered as the most common method of stopping internal accounting fraud (Association of Certified Fraud Examiners (ACFE) [4]. However, many surveys have shown that not all employees observe fraudulent behaviors (Miceli, Near & Dworkin, 2008) [5]. The American Ethical Resource Center (2013) found that 41% of employees observed illegal activities in the workplace, but of the 41% of employees, approximately 33% of employees chose to remain silent, so both from a social perspective and from the company itself. From the perspective of the employees, the incentive for internal reporting is urgently needed, and it is necessary to study the factors that affect employees' willingness to report.

Research on reporting has started since the 1970s (Near & Miceli, 1996) [6]. Since the 1980s, researchers in many disciplines have begun to investigate ways to promote reporting. Near and Miceli (1995) proposed an effective reporting model, focusing on the factors that effectively terminate the wrongful behavior [7]. The effective influencing factor model has divided the five aspects of effective reporting from the three parties involved in the reporting activities: the whistleblower characteristics, the characteristics of the report recipients, and the characteristics of the wrongdoers. It also divides the organizational characteristics of the wrongful act, that is, the reporting activity itself and the place where the report took place. These five aspects constitute the main factors affecting the willingness to report. This model is also widely used to study whistleblowers' reporting intentions (Figure 1).

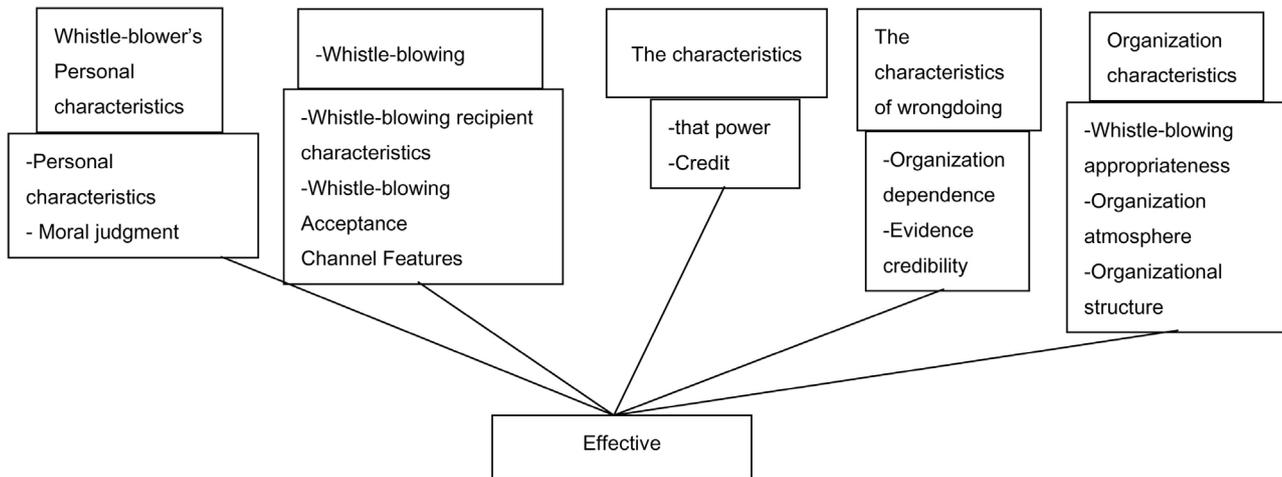


Figure 1. Effective whistle-blowing influencing factors model (Near & Miceli, 1995).

This article is also based on the effective whistle-blowing influencing factors model of Near and Miceli (1995) to build a literature review and review of the employees' willingness to report [7]. However, due to the differences between the the effective whistle-blowing influencing factors model and the research on the willingness to whistle-blowing in this study, this article, from the perspective of the willingness to whistle-blowing, modifies the individual factors in the model and joins the existing research hotspots for reporting intentions to sort out the literature.

2. The Significance of Research

2.1. Theoretical Significance

First of all, by sorting out the relevant literature on the influencing factors of employees' internal reporting, the main ideas and major aspects of the existing domestic and international research on influencing factors of internal reporting can be identified. Therefore, in the future research, the existing influencing factors of reporting can be further subdivided or revised, and the influencing factors of reporting can also be explored from more other aspects.

Secondly, in the initial period of the literature search, the author found that Chinese scholars have few reports on the influencing factors, and there are a lot of theoretical gaps. Therefore, it is meaningful to analyze the employee's willingness to report in the Chinese context. This is to a certain extent. It fills up the theoretical gap in China's internal reporting system and helps to further verify or modify the conclusions of foreign research. Therefore, it is necessary to systematically analyze the influencing factors of employees' willingness to report.

2.2. Practical Significance

The current internal problems of enterprises are endless and have adverse effects on enterprises and society. Therefore, perfecting internal reporting systems is not only the key to the healthy development of enterprises, but also the driving

force for the harmonious development of the society.

1) Corporate level. By sorting out the influencing factors of existing reports, an indicator system for influencing employees' willingness to report will be established. Enterprises can combine their own specific circumstances to find key influencing factors, take targeted measures, and supervise the company's management to legally operate, so as to avoid or reduce. The losses that the company's illegal operations may bring, but also enhance the enthusiasm of employees to participate in corporate governance by monitoring the company's management, allowing agents to monitor agents, reduce the company's agency costs, improve economic efficiency and thus enhance the company's ability to achieve sustainable growth. The company's strategic goals, in turn, make it an effective way to protect the interests of stakeholders such as companies, employees, investors, consumers, and so on, which in turn helps promote the company's social responsibility.

2) Social aspects. In recent years, there have been frequent incidents of safety accidents and internal scandals in the food and pharmaceutical industries in China. This is not only a field of government supervision. If internal supervision is strengthened within a company, it can also effectively inhibit the occurrence of illegal activities. Therefore, through the analysis of the influencing factors of employee's internal willingness to report, the key factors affecting the potential whistleblowers' reporting behavior are obtained, so that there is a goal to encourage internal whistleblowers, which is also a means to promote healthy social development and reduce government supervision. Costs make up for the lack of government supervision.

3. The Status Quo of Influencing Factors of Internal Whistle-Blowing in Foreign Companies

3.1. Whistleblower Feature Research Review

First, the scholars first focused on the personal characteristics of the whistleblower who influenced the willingness to report (Miceli *et al.* 2008) [5]. There are many elements involved in personal characteristics, but there are probably only a few factors that really affect the whistleblower's willingness to report. (Bartels, Bauman, Cushamn, Pizarro & McGraw, 2014; Miceli *et al.*, 2008) [5]. Therefore, it is important to understand what features contribute to increasing the likelihood of reporting wrongdoing. Therefore, the relevant literature on the individual characteristics of reporters is summarized in the following **Table 1**.

Through the above table, it can be seen that the whistle-blower's positive personality, positive emotions, age, tenure, and education are all important personal characteristics that affect the willingness to whistle blow. It is not difficult to conclude that the more active the whistleblower's personality and emotion is, the more willing he is to choose to deal with things from the positive perspective of justice when he observes the occurrence of wrongdoing, so that his willingness to report is more intense; the older the whistleblower is, the longer his term or

Table 1. A summary of studies on employee willingness to whistle-blowing and personal characteristics.

| Predictor variable | The study | | | | | | | | | |
|------------------------------------|-----------|---|---|---|---|---|---|---|----|----|
| | A | B | C | D | E | F | G | H | I | J |
| Personality and temperament | | | | | | | | | | |
| Positive emotional role | + | | | | | | | | | |
| Internal control point belief | | 0 | | | | | | | Mi | Mo |
| Self-respect | | 0 | | | | | | | | |
| Proactive personality | + | | | | | | | | | |
| Relativism | | 0 | | | | | | | | |
| Idealism | | 0 | | | | | | | | |
| Dictatorship | | | | | | 0 | | | | |
| Opinionated | | | | | | 0 | | | | |
| Demographic characteristics | | | | | | | | | | |
| Marital status (marriage) | | | | 0 | | | 0 | 0 | | |
| Age | | | | | | + | | | + | |
| Term of office | | | + | 0 | + | | | | | Mi |
| Education | | | + | | | | | | + | - |
| Gender (male) | | | | | | 0 | 0 | 0 | + | - |

Note: + indicates a positive correlation; - indicates a negative correlation; 0 indicates no significant relationship; Mi indicates a mixed effect; Mo indicates a regulated variable (interaction with other variables). The documents involved in the table are listed in the order in which they appear in the table: A. (Miceli *et al.*, 2001b); B. (Starkey, 1998); C. (Brewer & Selden, 1998); D. (Lee *et al.*, 2004); E. (Goldman, 2001); F. (McCutcheon, 2000); G. (Rothschild & Miethel, 1999); H. (Miethel, 1999); I. (Wise, 1995); J. (Chiu, 2003).

term is, the richer his workplace and life experience is. He is more likely to report from a rational point of view in order to curb the occurrence of unlawful acts in the face of wrongdoing. Finally, the education level is more obvious, and the education level of employees is greater. Gao, first of all, the stronger his ability to discriminate against wrongdoing, the more likely he is to report, and the more well-educated employees will be more thorough in understanding and recognizing reporting behavior and will be more willing to report.

Second, it is reflected in the moral and ethical aspects of the informer. Brabeck's (1984) study first pointed out that whistleblowers are more efficient, valuable, and committed employees in the organization [8]. Miceli *et al.* discussed in 1992 how moral judgments affected the whistleblower's decision to whistle blow, and concluded that employees with a high level of morality were more likely to judge a suspicious behavior as inappropriate, thereby increasing the judgment that they were judged to be unlawful. At the same time, some foreign

scholars have also confirmed through empirical research that the vast majority of informants are committed to completing the organization's formal goals and agree with their organizations, and all have a strong sense of responsibility (Jos Tompkins & Hays 1989; Elliston 1985; Brink *et al.* 2017).

Finally, some scholars are also concerned about potential whistleblowers who will measure the costs and benefits of whistle-blowing after ethical judgment (Dozier & Miceli, 1985; Miceli & Near, 1988, 1992) [2] [9]. Miceli & Near (1992) believes that if a potential whistleblower compares the identity of the offender or its retaliatory ability with the benefits of its whistle-blowing, the cost-benefit analysis will play a role in influencing the potential whistleblower's willingness to report [10]. The whistleblower's analysis of cost-benefit is mainly due to the trade-off between economic incentives, legal protection, and possible retaliation.

In the perspective of whistle blowing cost-benefit, most of the existing researches on influencing factors of reporting are based on economic incentives. The history of providing financial incentives for whistleblowers dates back to medieval England. In 1318, a whistleblower reported the misconduct of a government official working part-time as a wine merchant. King Edward II issued a one-third fine as a reward to motivate the whistleblower. In the modern era, the United States was the first country to establish an internal reporting system for enterprises. Legislation was in place in many areas to protect the whistleblower's legal rights. The False Claims Act (FCA), which was introduced in 1986, has revolutionized rewards and incentives for whistleblowers. This kind of economic interest-driven supervision mechanism has a very good regulatory effect. Not only in the public sector, the practice of providing economic incentives for informants after whistle blowing has room and possibility in the private sector of the enterprise. Moreover, because the employees are in the internal position of the enterprise, they can discover the internal environment more timely and effectively. The illegal behavior of the informant and the issuance of the whistle blows can also enable the company to reduce the loss in time. Therefore, the implementation of economic incentives for whistle-blowing within the company is a viable incentive program.

In empirical research, many studies have confirmed that economic incentives affect employees' willingness to whistle blow (Stikeleather, Bryan, 2001, Kaplan, 2005) [11] [12]. Stikeleather (2001) proposes a behavioral analysis model. The results show that the frequency of employee blows the whistle is also related to economic incentives, and distinguishes the types of economic incentives: higher fixed wages and explicit economic incentives [11]. Bryan (2001) also conducted research on the ways to provide economic incentives and found that direct economic incentives can strongly influence employees' willingness to blow the whistle rather than provide gift rewards [11]. There are also researchers who have demonstrated that there are three major legislative models to motivate the whistle-blow, in which reward models provide monetary payments for whistle-blowing, and evidence suggests that incentives are effective in encouraging

disclosure (Dyck *et al.*, 2007) [13].

Although blowing the whistle is good, it often comes with an important price, which is also the most worried part of the potential whistleblower. For whistleblowers, the most worrying aspect before whistle-blowing is that the blowing behavior may bring negative consequences for their work and life, (Roberta Ann Johnson, 2003) [14]. Therefore, the core idea of the whistleblower legal protection is to prevent the whistleblower from being retaliated after blowing it, being treated unfairly or ensuring that the whistleblower has received unfair treatment at work and receiving adequate legal aid. Therefore, it can also be expressed that raising the protection measures for the informant on the legal level means motivating the potential whistleblower so that the whistleblower's worries are reduced as much as possible, and the ultimate goal is to make those who are unfairly treated. Eugene. A (2012) pointed out that the Dodd-Frank Act promulgated by the US Congress inspires and protects whistleblowers by alleviating the whistleblower's involvement in the blowing crisis, not only in the positive aspects of the company's employees, companies, and the US Securities and Exchange Commission. Impact, but also directly promote the improvement and improvement of corporate governance [15]. 2013 St. Petersburg, Russia G20 summit pointed out "we encourage the public and private sectors to take more steps to strengthen risk disclosures in financial institutions, including strengthening the work currently done by the Working Group" and pointed out that "it is necessary to strengthen the commitment to protect the whistleblower's legislation". (G20, 2003, pp. 74-108) [16]. Some studies also pointed out that whistleblowers receive more legal protection can make listed companies make great progress in governance, and further urge listed companies to establish specialized departments to insist on compliance review, and ultimately reduce the illegal acts of listed companies. Some scholars have also confirmed that legal protection for informants is an important factor in increasing the probability of bribers being arrested (Margot Cleveland, 2009) [17]. However, academic circles also have negative opinions. Wainberg & Perreault (2016) proposed that counter-retaliation may be contrary to the expected effect, and will reduce the whistleblower's willingness to report because it increases the legal protection and also increases the retaliatory threat.

The costs of blowing the whistle come mainly from the possibility of retaliation against the whistleblowers (Gundlach, Douglas & Martinko, 2003) [18]. Actual retaliation may include intimidation, embarrassment, death threats, unemployment, and negative impact on the business, all of which may cause psychological and physical damage to the informant's health. Moreover, retaliation is very common after blowing, and the blowed incidence is 17% - 38% (Miceli, Rehg, Near & Ryan, 1999) [19]. Therefore, the general view of the academic community is to bear the risk of possible retaliation will reduce the whistleblower's willingness to blow the whistle (Miceli & Near, 1992) [10].

3.2. Review of Characteristics of Whistle-Blow Recipients

In terms of the characteristics of whistle-blow recipients, because of the differences in the focus of the effective blowing model and the willingness to blow the whistle in this article, this part of the study focuses on the characteristics of blowing channels and the characteristics of the blowing and receiving methods.

The blowing channel features are first reflected in internal or external whistle-blows. General companies are more likely to expect employees to use internal blowing rather than external blowing because external blowing has a certain degree of impact on the reputation of the company. Moreover, the existence of internal whistle-punching incentives reduces the whistleblower's willingness to blow externally (Brinket *et al.*, 2013) [20]. However, in the definition blown in this article, there is no distinction between internal or external blowing by employees.

Followed by the difference between anonymous and non-anonymous blowing methods, a significant advancement of the Sarbanes-Oxley Act introduced in the United States in 2002 was the establishment of an anonymous blowing channel. The law requires listed companies to maintain an anonymous blowing channel that witnesses can use to blow matters related to suspicious accounting or auditing practices (the US House of Representatives, year 2002). Unfortunately, there is no specific guidance on how to manage the blowing channels (SEC, 2003, 20) [21]. On the empirical side, many scholars have confirmed that whistle-blowers' willingness to blow under anonymous blows is significantly higher than non-anonymous blows (Kaplan, 2008) [22].

There are also scholars who have conducted research on the question of whether or not to conduct an interrogation investigation at the time of the whistle-blow. Kaplan *et al.* (2011) experimentally proved that the auditor's inquiries at the time of blowing reduced the whistleblower's intention to blow the whistle [23].

3.3. Review of Characteristics of Wrongdoers

The most influential factors in whistle-blowing the will of the wrongdoers are their power. It is obvious that the power of the whistleblower will affect the willingness to blow the whistle, and the whistleblower will also consider the identity and rights of the wrongdoer. Taylor & Curtis (2009) investigated whether an auditor might report an unethical behavior by a colleague [24]. The results showed that the auditor was more likely to report his classmate than to report his superiors. Proponents of the viewpoint of power argue that when a whistleblower and a wrongdoer collide, they exert strength and try to influence each other's behavior (Near & Miceli, 1995; Near, Dworkin & Miceli, 1993; Michael. J) [7] [25]. Therefore, the size of the power of wrongdoers is also one of the factors that affect employees' willingness to blow the whistle.

The second obvious influencing factor is the credibility of the wrongdoers. Kaplan's (1995) survey found that the whistleblower's reporting intentions were significantly stronger when the wrongdoer's work history performed poorly

[26]. Robertson, Stefaniak and Curtis (2011) confirmed Kaplan's (1995) conclusion by investigating the influence of the previous performance and reputation of the wrongdoers on the internal auditors' willingness to blow the whistle, and they found that when the wrongdoers had good performance With a good reputation and the whistleblower's goodwill towards the wrongdoer is higher, the willingness to whistle-blowing is lower [26].

3.4. Review of the Characteristics of Wrongdoing

There are three main aspects of the characteristics of wrongdoing in the study of the willingness to blowing the wrongdoing: the seriousness of the wrongdoing, the type of wrongdoing, and the credibility of the evidence.

First, many scholars have studied the whistleblower's influence on the willingness to whistle-blow the seriousness of the wrongdoing (Miceli & Near, 1985, 1992, 1993, 1995; Kaplan, 2005) [2] [7] [10] [12] [25], confirming that the whistleblower's perceived seriousness of wrongdoing triggered further decision-making steps in reporting, and considered that there was a positive correlation between the severity of the wrongdoing and the willingness to report it (Dozier & Miceli, 1985; Brink *et al.*, 2017) [2] [27].

Second, the researchers also studied the impact of different types of wrongdoing on the willingness to whistle-blow, and there are two key types of research: sexual harassment (Miceli & Near, 2002) and discrimination (Near & Jensen, 1983; Parmerlee *et al.*, 1982) [28] [29] [30]. Near & Miceli (2008) proposed that the type of wrongdoing may be a very important factor affecting the whistle-blow. For example, the occurrence of sexual harassment may only be targeted at certain members of the organization [5]. Different types of wrongdoing may be targeted at very different variables, and because personal characteristics have an impact on the willingness to blow the whistle, there is also a correlation between the type of illegal type and the willingness to report. Janet P. Near (2004) found that violations are more likely to be reported than other misconducts. In contrast, the minimum willingness to blow a wrongful act that involves waste or unfair discrimination is minimal [31].

Finally, the credibility of the evidence also affects the whistleblower's willingness to report. Although the general hypothesis is that fuller evidence should lead to higher reporting intentions and more effective reporting (Near & Miceli, 1995; Miceli & Near, 1985), at least two studies have found that the power of evidence may interact with other contextual factors [2] [7]. Brink, Eller, and Gan (2015) studied the interaction between evidence strength and onlookers. They found that when evidence is strong and no onlookers are more likely to whistle-blow it.

3.5. Review of Organizational Characteristics

The characteristics of the organization's influence on the willingness to whistle-blow more scholars from the following three aspects:

First, the organizational climate affects the whistle-blower's willingness to re-

port (Barnett, 1992; Callahan & Collins, 1992; Miethe & Rothschild, 1994) [32] [33] [34]. The results of the 1992 and 2010 surveys showed that the best way to ensure that employees report wrongdoing is to create a culture that allows employees to believe that management needs to be informed of their wrongdoing and to respond adequately to these issues (MSPB, 2012). Only in this organizational culture can employees have the willingness to report if they see the occurrence of illegal behavior (Shelley, 2015). The study by Paul L. Starkey (1998) also certifies that an enterprise fosters an organizational culture conducive to cultivating an organization's reporting environment [35]. Miethe and Rothschild (1994) and Miceli and Near (1994) further support this [34]. What kind of corporate atmosphere will increase the whistleblower's willingness to report, Seifert *et al.* (2010) showed that better procedural justice, distributional justice and interactive justice are the factors that increase the willingness to report within the organization [36]. The Dalton and Radtke (2013) study found that the organization's emphasis on the ethical environment increased the whistleblower's willingness to report [37].

Second, the organizational structure also affects employees' willingness to blow the whistle. The formal structure of the organization is positively correlated with the employees' willingness to report, and the training provided by the organization increases the confidence of employees to report (Brennan & Kelly, 2007) [38]. With the increasing size of the organization, the organization becomes more bureaucratic and becomes more and more formal and complex (Dewar and Hage, 1978) [39]. However, the emergence of bureaucracy may hinder the upward communication. Employees may think that it is difficult or impossible for managers to notice issues that they believe are critical, so the greater the size of the organization, the lower the willingness to report internally (Near and Miceli, 1987) [40]. Therefore, some scholars have pointed out that large-scale organization executives should consider establishing internal communication channels, specifically designed for employees to care about possible illegal activities in the organization (Tim Barnett, 1992) [32].

Finally, the organization's support for whistle-blowing is also a factor that affects the willingness to report. Many scholars have confirmed that whistleblowers are more likely to report when the whistleblower believes that the organization will take action to respond to whistleblowers (Miceli & Near, 1985; Graham, 1986; Blackburn, 1988; Miceli & Near, 1992) [2] [9] [10] [41]. The research of Zhang *et al.* (2013) shows that previous reporting results have an impact on the willingness of employees to report, and propose that when the organization has a history of negative results related to whistleblowers, the whistleblower with low initiative is less likely to report to the organization, but it is possible to report outside the organization.

4. Research Status of Influencing Factors of Internal Whistle-Blows in Domestic Enterprises

Because the domestic research on the internal reporting system is still in the ex-

ploratory stage and there are few literatures, domestic scholars mainly study the internal reporting system from the aspects of the status quo of the national system, whistleblower ethical judgments and cultural differences. The research on the influencing factors of the whistleblower's willingness to report is mainly cultural differences.

In terms of cultural differences, many people believe that the willingness to report is influenced to a certain extent by cultural traditions (Liu Xin 2015; Guo Guihang, 2009) [42] [43]. Liu Xin (2015) proposed that countries advocating collectivism and individuals advocating individualism are affected by culture to a certain extent, so that potential whistleblowers have a resistance to reporting behaviors (such as Confucian culture, three principles and family concepts, and family attitudes hinder the reporting behavior. The escaping thought contained in the individualistic traditional culture, the compromise thought contained in the British conservative traditional culture) [42]. Guo Guihang (2009) compared the accounting practitioners in China and the Australian accounting practitioners by collecting data from questionnaire surveys [43]. The conclusion shows that China's personnel morality is stronger than that of Australian employees, but the reporting intention is lower than that of Australian practitioners and it is considered that China's high power. Distance caused by the cultural background.

5. Conclusions and Prospects

5.1. The Conclusion of the Study

For the review of scholars at home and abroad, this article will reclassify and refine the effective reporting model proposed by the authors Near and Miceli (1995) (see **Figure 2**) [7].

5.2. Research Prospects

Summarizing the existing research results of scholars at home and abroad, we can get the following inspiration.

The study of influencing factors in foreign countries has gone through more than 20 years and has yielded rich results, which have laid a good foundation for follow-up research. At present, the research on the influencing factors of foreign whistle-blows mainly focuses on the whistleblower characteristics, the characteristics of the report recipients, the characteristics of the wrongdoers, the characteristics of the wrongdoing, and the organization characteristics. There is no vertical analysis of the degree of reporting intentionality. Moreover, in the empirical literature, the foreign literature mainly focuses on organizational accounting and auditing. There is still a lack of research in the organizational environment. Moreover, no systematic indicator model has been established for the willingness to report. So there is currently a relatively general theoretical framework.

Compared with foreign studies, domestic scholars are still at the initial stage of research on the influencing factors of reporting, and existing research has started to explore the factors that affect the willingness to report in the context of

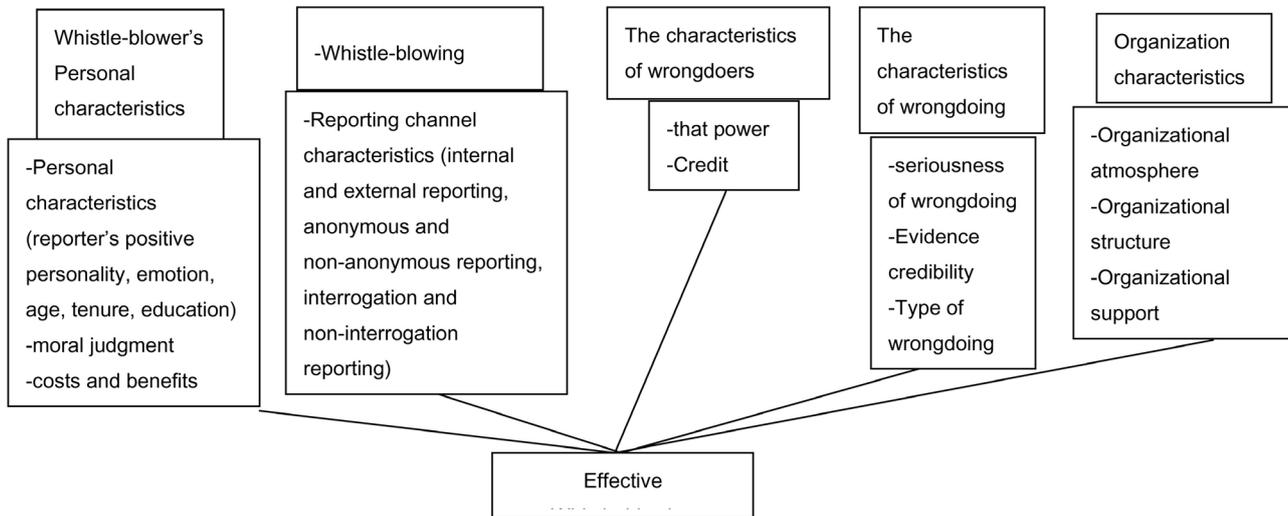


Figure 2. Five reporting modes proposed in this paper

China from the cultural perspective. Therefore, there are still a lot of theoretical gaps in domestic research, especially. There is a lack of empirical evidence.

For future academic research, this article proposes the following aspects:

1) From the analysis of the longitudinal in-depth analysis of the influencing factors of the willingness to report to the horizontal comparison and analysis. The research on the types of influencing factors for employees' willingness to report is mature. However, there is no analysis of the impact factors affecting employees' willingness to report, and there are theoretical gaps. Therefore, in the future in academic research scholars can pay more attention to the degree of analysis of the factors affecting the report.

2) Deepen all aspects of the organization to study the impact of various aspects of the organization on employees' willingness to whistle-blowing. The current research on the factors affecting the willingness to report at the enterprise level is based on analysis of the influencing factors of employees' willingness to whistle-blow on the basis of corporate culture, systems, and other macro aspects. Therefore, the influencing factors at the micro level have not been explored excessively. Exploration at the enterprise level can also be more in-depth and detailed in future research.

a) First, it is possible to study the effect of effective communication in an organization on employees' willingness to report. Schwartz (2002) suggests that languages with negative tone (e.g., "no" or "shouldn't") may be clearer and more effective in communicating than words with positive tone (e.g., "do" or "should" statements). Therefore, future research can be conducted in control experiments to study the linguistic characteristics (e.g. tone) of the whistleblower's willingness to report and its impact on the reporting policy [44].

b) Secondly, it can study the impact of corporate training on employees' willingness to report. Training in the enterprise can change certain aspects of personality. For example, Bolli & Hof (2014) found that corporate training can re-

duce employees' nervousness and increase their confidence and seriousness. Therefore, future research can examine the possibility of affecting employees' willingness to report through certain aspects of organizational factors (such as training) that affect certain aspects of the employee's personality traits [45].

There are still some limitations in the research review of this article. For example, the type of articles reviewed is relatively simple, and the reviewed articles are not complete yet. Therefore, the summary of the influencing factors of the report may still have some parts that need to be improved. So in the future research I hope all scholars can make amendments and improvements.

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