



100% ON-LINE

A Contabilidade e as  
Novas Tecnologias

10º Congresso UFSC de Controladoria e Finanças  
10º Congresso UFSC de Iniciação Científica em Contabilidade  
3º UFSC International Accounting Congress

7 a 9 de setembro



## Relationships between the Corporate Social Responsibility Orientation and Whistleblowing: a study with Hispano-American auditors

**Jonatas Dutra Sallaberry**

**Universidad de Murcia (UMU)**

**Universidade Federal de Santa Catarina (UFSC)**

*E-mail: jonatas.sallaberry@hotmail.com*

**Isabel Martínez Conesa**

**Universidad de Murcia (UMU)**

*E-mail: isabelm.martinez@um.es*

**Leonardo Flach**

**Universidade Federal de Santa Catarina (UFSC)**

*E-mail: leonardo.flach@gmail.com*

### Abstract

This research aims to examine the relationship between the Corporate Social Responsibility Orientation and the whistleblower channels for Hispano-American auditors. The sample comprises 119 auditors from 15 Latin American countries, with a balance between gender and internationalization of the company (Big Four). The research instrument uses variables adapted from Alleyne et al. (2017), Aupperle et al. (1985) and Ehie (2016). Data were analyzed with descriptive statistics, difference of means tests, and logistic regression. The results of the Corporate Social Responsibility Orientation (CSRO) levels reveal that Hispano-Americans have a similar direction to Brazilian and Portuguese populations, with greater strength in ethical and philanthropic elements, differing from other geographical regions (United States, Europe and Asia), where there is a preponderance of legal and economic orientation. The legal, ethical and philanthropic CSRO demonstrated a correlation with the whistleblower intention, which was rejected in relation to the choice of reporting channels. The reporting channels in the different typologies showed differences in averages only in a few items of the CSRO, in addition to the need to exclude some instrumental items and to improve others, contributing to the improvement of the research in the field. The results contribute to the research agenda of the CSRO in Hispanic-America and the possibility for companies to apply strategies that are more effective in order to encourage whistleblower behavior, as well as reinforces the possibility of new studies among the CSRO to mitigate fraud and its organizational damage.

**Keywords:** Corporate Social Responsibility Orientation; Whistleblower; Audit; Hispanic Americans.

**Thematic Line:** Social and Environmental Responsibility.

7 a 9 de setembro

ORGANIZAÇÃO



APOIO

FEPese AICOGestión

## 1 Introduction

Latin America has large multinational companies in the production and provision of essential services to the population, with operations in several countries, normally based in Europe and the United States of America. The actions stem from global strategies that offer opportunities for gains through integration and organizational synergy; the central issues identified by the headquarters are legitimized, while local issues are marginalized, mitigating the effectiveness of actions (Bondy & Starkey, 2014).

In Latin America and Caribbean, the average value of losses from fraud is significant (ACFE, 2020), the highest value when compared to the GDP per capita. These amounts are diverted mainly due to misappropriation of employees and corruption. In this region, a large network of corruption has been identified between companies and government officials, that began in Brazil and spread to other countries such as Argentina, Bolivia, Colombia, Cuba, Ecuador, Guatemala, Mexico, Panama, Peru, Dominican Republic, Venezuela (BBC, 2018; Maragno & Borba, 2019; Sallaberry, Quaesner, Costa, & Flach, 2020). Fraud consumes an important part of organizations; approximately 5% of annual revenues are diverted through these frauds (ACFE, 2020). Frauds decrease the performance of organizations, increase costs, reduce the competitiveness or consume public services that should be available to the population.

The whistleblowing process is the most efficient mechanism for detecting fraud in organizations, because half of the revealed frauds originating from the whistleblowing behavior of some connoisseur of the facts (ACFE, 2020). The increase in globalization generates problems in organizations that operate in an international context and the knowledge of cultural dimensions can help in understanding the differences in whistleblower behavior (Bondy & Starkey, 2014; Tavakoli, Keenan & Karanovic, 2003). Behavior is an element that receives great influence on the individual's moral orientation (Culiberg & Mihelič, 2017; Rausch, Lindquist, & Steckel, 2014).

The practices of reporting irregularities that aim at a more transparent market with market agents are can be considered as practices included in the locus of social responsibility of the individuals (Eterovic, Jalsenjak, & Krkac, 2015). The way in which the individual perceives and adopts his behavior guides the real organizational behavior (Bondy & Starkey, 2014). That is why countries and regions present different behavior in relation to the reporting behavior (Pillay, Ramphu, Dorasamy, & Meyer, 2015). The culture is considered an important factor to influence whistleblowing behavior, and has been used in examining differences in such behavior (Behrens, 2015; Culiberg & Mihelic, 2017; Rajh, Budak, & Anic, 2016; Tavakoli, Keenan, & Cranjak-Karanovic, 2003).

Successful whistleblower strategies require knowledge of local beliefs, perceptions and its effects on the individual. Thus, the following research question emerges: how does the Corporate Social Responsibility orientation (CSRO) affect whistleblower behavior? Therefore, this research aims to analyze the relationship between the CSRO with the intention and the whistleblower channels. Thus, the results can help to understand the influences that Hispanic American individuals receive to make a complaint, as well to recognize the effects of individuals' CSRO. From the production of this knowledge, it is possible that organizations and regulators develop more adequate control mechanisms since the reaction of the professional is different according to their social orientation (Lee, Pittroff, & Turner, 2018), which may result in less corruption or perception (Albrecht, Malagueno, Holland, & Sanders, 2012).

## 2 Theoretical framework

### 2.1 Whistleblower Behavior

The whistleblower topic is relevant, generating studies in developing countries and emerging economies (Gundlach, Douglas, & Martinko, 2003; De Maria, 2005; Park, Blenkinsopp, Oktem, & Omurgonulsen, 2008; Zhang, Chiu, & Wei, 2009; Alleyne, Hudaib, & Pike, 2013; Rachagan & Kupusamy, 2013; Soni, Maroun, & Padia, 2015; Gutrie & Taylor, 2017). The explanation for taking corrective action through report is a relevant gap and needs further analysis (Miceli, Near, & Dworkin, 2008; Alleyne et al., 2013; Gutrie & Taylor, 2017).

The complaint is an action carried out based on a highly complex psychological process (Gundlach et al., 2003). The reporting of the employee depends on the confidence or belief that the irregularities will be corrected (Soni et al., 2015). Accounting professionals have an ethical obligation to report dishonest or illegal activities (Shawyer & Clements, 2007). Due to many omissions by accounting and business professionals, which is a reflection of ethics (or lack), the topic has received significant attention in the literature (Avakian & Roberts, 2012).

To provide an opportunity for individuals to report identified irregularities, whistleblowing channels are mechanisms implemented by organizations and the State to receive reports and assist in preventing or correcting irregularities (Alleyne, Charles-Soverall, Broome, & Pierce, 2017). The criminal behavior is rational for assessing the costs and benefits of legal and illegal opportunities, while watching an opportunity (Eide, Rubin, & Shepherd, 2006), and the whistleblower considers these costs and benefits (Alleyne et al., 2013; Menk, 2011).

Miles (2012) highlights the importance of examining the extent to which intentions can change due to situational factors, comparing and classifying the strength of the known constructs of the attitude-behavior relationship, identifying how individuals form, maintain and change reference groups when evaluating norms subjective, and to analyze the influence of cultural, social and individual differences on behavioral.

In order to modify behavior, interventions can be directed to their determinants when individuals have control over behavior (Ajzen, Fishbein, Lohmann, & Albarracín, 2019). By successfully predicting whistleblower behavior, organizations can establish training programs that can influence an ethical culture in employees (Park & Blenkinsopp, 2009). Given this, the antecedents of the reporting behavior need to be examined more directly (Park et al., 2008). Alleyne et al. (2017) and Gutrie and Taylor (2017) advance in the employment and explanation of the mediating and moderating constructs of the denouncing intention in relation to the construct, with monetary incentives and threats of retaliation. Market professionals who have experienced a case of fraud have a greater perception of the relevance of aspects of an illegal act (Magro & Cunha, 2017). For Miceli, Dozier and Near (1991), internal auditors are more likely to believe that it is part of their personal responsibility or there is moral influence, corroborated by Alleyne et al. (2017), Kaplan and Whitecotton (2001).

Empirical studies show divergent results (Miles, 2012), highlighting the need for a more in-depth examination of the factors that can influence the reporting of irregularities in organizations (Kaptein, 2011; Miceli, Near, & Dworkin, 2008). Mesmer-Magnus and Viswesvaran (2005) and Curtis (2006) indicate that the characteristics of the whistleblower include age, level of education, level of employment, responsibility for the position and congruence of value to the organization.

Studies indicate the relationship among some characteristics of the individual and the whistleblowing behavior (Alleyne, Haniffa, & Hudaib, 2019), but as determinants of the whistleblowing behavior that would normally not be directly significant (Culiberg & Mihelic, 2017; Mesmer-Magnus & Viswesvaran, 2005).

## 2.2 Corporate Social Responsibility

The Latin America includes the countries of Hispanic origin, is a fertile environment for the expression of CSR, and is characterized by underdeveloped and developing countries (Ehie, 2016). It is a region with low standards of living, high corruption, oppressive regimes with low regard for human rights, low provision of health care and education, in addition to low levels of per capita income and foreign investment (Crane, Matten, & Moon, 2008), which faces economic crises continuously (Furtado Filho et al., 2019).

In the 1970s, with the emergence of social and environmental movements, companies realized the need to adopt more conscious approaches to the environment in which they operated (Carroll, 1979). There is no peaceful and immutable concept of what CSR would be, as it would depend on the environment in which it is observed, but a good example would be the definition of the European Commission which it considers as an engagement in the company to social integrate and environmental concerns in its business operations and its voluntary interaction with stakeholders (Teixeira, Ferreira, Correia, & Lima, 2018; Galvão et al., 2019).

Understanding their own social responsibilities to society allows organizations to maintain high levels of moral conduct, more motivated team, the ability to attract talent and consequently better financial performance (Kao, Yeh, Wang, & Fung, 2018). In addition to being financially sustainable, represents the company's involvement in contributing with various stakeholders (Fernandez-Guadano & Sarria-Pedroza, 2018; Galvão et al., 2019).

The analysis of the CSR adopts the proposition of Carroll (1979) categorizes the CSRO how economic, legal, ethical and discretionary responsibility (voluntary or philanthropic). This orientation directs individual's decisions regarding the actions to put CSR into practice: Economical - requires efficient management to maximize profits for owners or shareholders, providing goods and services to meet market demand; Legal - comprises management in accordance with the current legal framework; Ethics - leads to a perception that companies must act with fairness, equity and impartiality and always respect social norms; Philanthropic - assumes action beyond the company's environment without corporate interest (Galvão et al., 2019).

Aupperle (1982) developed a forced choice survey of 20 questions to assess the orientation of the interviewees, subsequently readjusted as evidenced by Galvão et al. (2019), whose alignment results from the adjustments of Ehie (2016). The CSRO is influenced by the socio-cultural context (Godos-Díez, Gago, García, & Campillo, 2014). Many researches have already used Carroll's (1979) CSR orientations in different regions (Aupperle, Carroll, & Hatfield, 1985; Ibrahim & Angelidis, 1995; Pinkston & Carrol, 1996; Edmondson & Carrol, 1999; Burton, Farh, & Hegarty, 2000; Smith, Wokutch, Harrington, & Dennis, 2001; Angelidis & Ibrahim, 2004; Ibrahim & Parsa, 2005; Burton & Goldsby, 2009; Dusuki & Yusof, 2008; Ehie, 2016; Galvão et al., 2019).

Burton, Farh and Hegarty (2000) found divergent levels in the economic and legal dimensions when comparing the sample from the USA and Hong Kong. In the analysis of the individual, the factors that influence Whistleblower behavior are many and the results are often inconsistent (Culiberg & Mihelic, 2017). Personal values are expressed by the individual, and are



socially influenced by the environment in which they live and which are reflected in their attitudes and behaviors (Hemingway, 2005). Following most of the results in the literature, the expectation is that Hispanic-American auditors will present higher levels of the economic and legal CSRO.

The literature highlights the significant relationship between CSR and financial performance, using several proxies (Rodríguez, Gallego, & Perez, 2014) and disclosure (Gomez, 2016); in this connection the business environment has its role (Wang, Dou, & Jia, 2016). Nevertheless, there is a need to understand the commitment to social responsibility and taking corrective action through reporting (Alleyne et al., 2013; Gutrie & Taylor, 2017; Miceli et al., 2008). The prospect of finding moderating variables could help to strengthen the conversion of intentions into behaviors (Miles, 2012), with relevance being highlighted, in view of the cultural and social values that can influence regulatory and management practices (Punnett, Dick-Forde, & Robinson, 2006). The CSRO can be considered as the way the individual views the facts, as an intermediate variable to arrive at the reporting behavior (Indriani, Izzati, Sahid, & Bachiri, 2019). Personal values guide human perception and behavior, as it would be from these values and the worldview that the lines of judgment of what is right and wrong are drawn (Galvão et al., 2019).

In the case of the whistleblower behavior of the auditors, Alleyne, Haniffa and Hudaib (2019) suggest that among the determinants of the complaint and its effectiveness, there are variables that optimize this relationship. CSRO demonstrated a strong relationship with personal perspectives (Chirieleison & Scrucca, 2017). Thus, from the premise that orientation directly influence individual choices, it was postulated to verify how the CSRO relate to the whistleblowing intention and the typologies of whistleblowing channels. Considering the evidences indicated in the literature, and in order to analyze the relationship between the CSRO with the intention and the whistleblower channels, the following hypotheses emerged: H<sub>1</sub>: Hispanic-American auditors have a higher level of Economic and Legal orientation. H<sub>2</sub>: There is a relationship between the CSRO of Hispanic-American Auditors and the whistleblower intention. H<sub>3</sub>: There is a relationship between the CSRO of Hispanic-American Auditors and the whistleblower channels.

### 3 Research Method

The research is classified as exploratory to provide an overview of the reporting behavior, producing more information on the subject, setting objectives and delimiting the hypotheses, evidencing new approaches to the subject of future investigations (Walliman, 2001). Data collection took place through the application of an electronic survey SurveyMonkey® with Hispanic-American auditors invited through the professional network LinkedIn® using the snowball strategy. The research instrument was built from the variables indicated in the literature, whose analysis adopts the application of descriptive statistics, test of differences in means and logistic regression. The research instrument was composed of variables established in the literature, having as reference the variables of the intention to denounce adjusted by Alleyne et al. (2017), while CSRO dimensions were based on the variables of Aupperle (1982) and Aupperle et al. (1985) developed by Ehie (2016) and Galvão et al. (2019).

Adopting the premise that the individual is currently able to have a more dynamic view, including regarding the aspects of the CSRO, the condition of forced choice of the elements of the instrument was extracted, which allows the individual to be able in certain situations to have an orientation as focused on legality as on philanthropy (Pereira, Santos, Sallaberry, & Monteiro, 2020). Before the application of the research instrument, questionnaires in English were translated

into local languages, Spanish, with the adoption of back-translation procedures (Brislin, 1980) and analysis by a local specialist, in addition to a pre-test for to external validation.

**Table 1 - Variables**

Variable	Item	Id
<b>Whistleblower Behavior</b>		
Alleyne et al. (2017)	I am familiar with the financial whistleblowing legislation in my country.	WB1
	I have personal responsibility for reporting any irregularities committed in my organization that I have been aware of.	WB2
	If I identified an irregularity happening inside and against the my company I would report	WB3
	If I identified an irregularity happening with my company's client, I would report	WB4
<b>Orientation to Corporate Social Responsibility</b>		
Economic Aupperle (1982), Aupperle <i>et al.</i> (1985), Ehie (2016) e Galvão <i>et al.</i> , (2019)	The primary goal of companies is to make as much profit as possible.	ER1
	Socially responsible companies strive to lower their operational costs.	ER2
	Companies should pursue those opportunities which will enhance earnings per share.	ER3
	It is important to allocate resources on company's ability to improve long-term profitability.	ER4
Ethical Aupperle (1982), Aupperle <i>et al.</i> (1985), Ehie (2016) e Galvão <i>et al.</i> , (2019)	Well run companies strive to comply with all the state laws and regulations.	LR1
	It is sometime expedient for companies to violate some laws and regulations.	LR2
	Companies have to adhere to all state rules and regulations even though it may be costly for them.	LR3
	It is important that contract violations are not ignored in order to complete or expedite a project.	LR4
Legal Aupperle (1982), Aupperle <i>et al.</i> (1985), Ehie (2016) e Galvão <i>et al.</i> , (2019)	Socially responsible companies always do what is right, fair and just.	RET1
	It is important to perform in a consistent manner with the expectations of societal mores and ethical norms.	RET2
	It is important to recognize that the ends do not always justify the means.	RET3
	When securing new business, promises are not made which are not intended to be fulfilled.	RET4
Philanthropic Aupperle (1982), Aupperle <i>et al.</i> (1985), Ehie (2016) e Galvão <i>et al.</i> , (2019)	Supporting campaigns and projects that protect and improve the quality of the environment.	PH1
	In partnership with competitors, adopting policies with a view to improve the quality of life.	PH2
	It is especially important to encourage managers and employees' participation in voluntary activities.	<u>PH3</u>
	It is especially important to finance social projects of child education.	<u>PH4</u>

The collection instrument included variables questioning the choice of preference in the different types of whistleblowing channels, being the whistleblowing environment (internal or external), the formality of the complaint (informal or formal) and the personification of the whistleblower (anonymous or identified). In addition, variables to control the sample characteristics, such as gender, education, functional level, time of profession and organization, dimension of the organization's acting, and country of activities. The control variables employ continuous scales of time values in addition to categorization of the individual's characteristics while the other variables used a five-point Likert scale, due to symmetry with the instruments and comparability to the application in other studies.



100% ON-LINE

A Contabilidade e as  
Novas Tecnologias

10º Congresso UFSC de Controladoria e Finanças  
10º Congresso UFSC de Iniciação Científica em Contabilidade  
3º UFSC International Accounting Congress

7 a 9 de setembro



#### 4. Results

The survey received 119 valid responses from Hispanic-American auditors, representing 15 Latin American countries with Spanish colonization. We opted for the grouped treatment of countries reaching a larger set of observations, with similar cultural background. The main national contingents of respondents were Argentines (17.6%), Colombians (16.8%), Paraguayans (10.9%) and Venezuelans (9.2%). The sample of respondents was composed of 57% of male respondents and 43% of female respondents.

**Table 2.** Sample Categorization

Variable	Condition	Sample			Big Four			Other		
		N	%	Mean	N	%	Mean	N	%	Mean
<b>Organization</b>	Big Four	64	53,8							
	Internacional	34	28,6							
	Nacional	18	15,1							
	Regional	3	2,5							
<b>Gender</b>	Feminino	51	43,0		27	42,0		24	44,0	
	Masculino	68	57,0		37	58,0		31	56,0	
<b>Academic degree</b>	Doctorate	2	2,0		0	0		2	04,0	
	Master	26	22,0		9	14,0		17	31,0	
	Especialization	26	22,0		14	22,0		12	22,0	
	Bachelor	65	55,0		41	64,0		24	44,0	
<b>Level</b>	Junior	14	12,0		11	17,0		3	5,0	
	Tactic	21	18,0		9	14,0		12	22,0	
	Senior	84	71,0		44	69,0		40	73,0	
<b>Time of Profession</b>	Mean			8,6			6,5			11,0
	Std. Dev.			6,5			4,9			7,3
<b>Time of Organization</b>	Mean			4,5			4,4			4,6
	Std. Dev.			3,8			3,5			4,1
<b>Total</b>		<b>119</b>			<b>64</b>			<b>55</b>		

Source: Research data (2020).

The sample can be segmented by the dimension of the organization, from the dimension of regional, national and international actuation, and as of notorious use, the “big four” option was included to define those international audits that make up the group of the four main international companies. The quantitative distribution between the groups was balanced, with 54% of the sample participating in this group. The sample's gender was also shown to be balanced, being the smallest group with 43% of responses (female). Regarding the degree, higher education professionals predominate, reaching 55% of the sample, and the rest with higher degrees. The predominant level in the sample was that of senior professionals, with 71% of the sample. The analysis and calculation of the results involves the evaluation of the instrument and the responses, for which the reliability and validity of the research constructs were analyzed (Hair, Hult, Ringle & Sarstedt, 2016). From the application of the PLS algorithm with 3000 interactions, statistical results were generated.

For the validation of cross loads, it was necessary to exclude the items of economic

7 a 9 de setembro

ORGANIZAÇÃO



APOIO



orientation (ER2) and ethics (LR4), as well as due to insufficient external load coefficients the items of economic orientation (ER1), ethics (LR3) and philanthropic (PH1). The discriminant validity was assessed using the square root of AVE (Average Variance Extracted), which is on the main diagonal of the matrix, and whose values are greater than the correlation coefficients of the other constructs, which indicates that the discriminant validity is acceptable (Fornell & Larcker, 1981), shown in Table 3.

**Table 3. Outputs of Validity and Reliability**

Construct	ER	LR	PH	RET	WB	Med	DP	Alfa	Fiab.	AVE
<b>Economic ER</b>	0,831					4,14	0,87	0,587	0,815	0,691
<b>Ethical LR</b>	0,205	0,822				4,41	0,86	0,548	0,804	0,675
<b>Philanthropic PH</b>	0,277	0,368	0,82			4,36	0,65	0,764	0,86	0,673
<b>Legal RET</b>	0,162	0,404	0,35	0,591		4,06	0,78	0,415 <sup>1</sup>	0,671 <sup>1</sup>	0,35 <sup>1</sup>
<b>WB</b>	0,111	0,214	0,248	0,319	0,844	4,46848	0,64	0,804	0,881	0,712

Source: Research data (2020).

Notes: <sup>1</sup> Rejected

The value attributed for acceptance of Cronbach's Alpha was relaxed considering that it is an exploratory research, when it was reduced from 0.7 to 0.6 (Hair Jr, et al., 2016), as in the example of Ehie (2016) who found reduced values for Alpha in CSRO constructs. The analysis considered the verification of the independence of the variables, through the t test of the paired samples, two to two CSRO, shown in Table 4. In summary, the results of these tests show the existence of two sets of variables, with the CSRO being significantly higher on ethics and philanthropy than the economic and legal CSRO. The CSRO of each group proved to be significantly different from the CSRO of the other group, but not within the group.

**Table 4. Test t – Variables CSRO**

Variable a (Mean)	Variable b (Mean)	T-Value	Prob. > T
<b>Economic</b> (4.14)	<b>Ethical</b> (4.41)	-3.5734	0.0004***
<b>Economic</b> (4.14)	<b>Legal</b> (4.06)	1.2384	0.2168
<b>Economic</b> (4.14)	<b>Philanthropic</b> (4.35)	-3.2592	0.0013**
<b>Ethical</b> (4.41)	<b>Legal</b> (4.06)	4.6151	0.0000***
<b>Ethical</b> (4.41)	<b>Philanthropic</b> (4.35)	0.6438	0.5203
<b>Legal</b> (4.06)	<b>Philanthropic</b> (4.35)	-4.4224	0.0000***

Notes: \*\*\*:  $p \leq 0.001$ ; \*\*:  $0.001 \leq p < 0.010$ ; \*:  $0.010 \leq p < 0.050$

This segregation into two groups implies inconclusive evidence regarding the indication of stronger or weaker guidelines in the sample. These results can preferably be compared to the results with CSRO ordain, in free scale, as Ehie (2016) and Chirieleison and Scrucca (2017) due to the



distinctions in the items, and others developed from forced scale, such as Pinkston and Carroll (1996). This limited analysis, due to the inhomogeneity of the samples, different scales and contexts, is not proposed to consider comparative coefficients between different samples, but only within the sample, revealing their strongest and weakest orientations. In the collection of data, of free choice, the sample of Hispanic-American auditors demonstrated the strongest ethical and philanthropic CSRO, refuting the first research hypothesis (H1).

**Table 5. Comparison of Results**

Country/ Region	Economic	Legal	Ethical	Philanthropic	Reference
Hispanamerican Auditors	4.14	4.06	<u>4.41</u>	<u>4.36</u>	Research Data
Portugal students	2.20	<u>2.46</u>	<u>2.55</u>	2.27	Galvão et al. (2019)
Brazilian students	2.24	2.37	<u>2.39</u>	<u>2.42</u>	Silva Junior et al. (2018)
Italian students	<u>4.17</u>	<u>4.28</u>	<u>4.17</u>	4.13	Chirieleison and Scrucca (2017)
Nigeria – education workers	<u>3.66</u>	3.01	2.69	<u>3.32</u>	Ehie (2016)
US – Midwest students	<u>2.94</u>	<u>2.78</u>	2.45	1.32	Burton and Goldsby (2009)
Malaysia - stakeholders	<u>2.38</u>	<u>2.29</u>	2.25	2.17	Dusuki and Yusof (2008)
Switzerland - managers	<u>3.11</u>	<u>3.04</u>	2.70	1.10	Pinkston and Carrol (1996)
Hong Kong - students	<u>3.02</u>	2.32	<u>2.33</u>	1.99	Burton, Farh and Hegarty (2000)
Sweden – 1 managers	<u>3.27</u>	<u>3.30</u>	2.43	1.00	Pinkston and Carrol (1996)

The highest levels observed among Hispanic-American respondents related to ethical CSRO coincide with students from Brazil (Silva Junior et al., 2018) and Portugal (Galvão et al., 2019), and still with high strength in Italian students (Chirieleison & Scrucca, 2017) and Hong Kong (Burton et al., 2000).

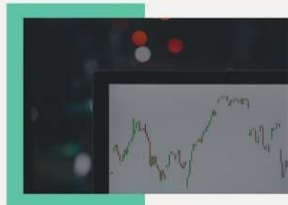
Thus, these results contradict the findings that indicated the strongest economic and legal orientation (Burton & Goldsby, 2009; Dusuki & Yusuf, 2008; Pinkston & Carroll, 1996), and partially Chirieleison and Scrucca (2017), Ehie (2016) and Burton et al. (2000) who highlighted the strength of economic orientation, and Galvão et al. (2019) to legal.

The evaluation of the second and third hypothesis (H2) occurred with the insertion of the elements of whistleblowing that was analyzed through the analysis of Pearson's correlation to verify elements that enable the relationship between the CSRO and the whistleblower behavior. Initially, the reliability of the variable was validated, after the exclusion of item WB1, whose results were presented in Table 6. The possibility of a relationship depends on the correlation between the variables of the event of interest and its possible determinants, and that it does not occur between the explanatory variables.

**Table 6. Correlation**

Variable	Economic ER	Legal RET	Ethical LR	Philanthropic PH
<b>Whistleblow</b>	0.0996	0.2922***	0.1949**	0.2387***
<b>Internal/External</b>	0.0348	-0.0201	0.0810	-0.0076
<b>Informal/Formal</b>	-0.1348	0.0081	-0.1478	0.0110
<b>Anonymous / Identified</b>	-0.0185	0.0605	0.1235	0.2107**

Notes: \*\*\*:  $p \leq 0.01$ ; \*\*:  $0.01 \leq p < 0.05$ ; \*:  $0.05 \leq p < 0.10$



100% ON-LINE

A Contabilidade e as  
Novas Tecnologias

10º Congresso UFSC de Controladoria e Finanças  
10º Congresso UFSC de Iniciação Científica em Contabilidade  
3º UFSC International Accounting Congress

7 a 9 de setembro



The complaint intention variable, represented by the whistleblower variable, showed a significant correlation with the legal, ethical and philanthropic CSRO, indicating only partial acceptance of the formulated theoretical hypothesis. The results also showed that the CSRO variables did not show a correlation with the types of complaint channels, except between philanthropy and personalization of the complaint, refuting the third research hypothesis (H3).

Further analysis considered the possibility that each type of reporting channel would present different averages for each item of the instrument, that is, groups that choose one or the other possibility of each type have different perceptions of the business environment. For this verification, the t test of difference of means was applied, for which a p-value lower than the established allows to reject the premise that the groups' means would be similar, resulting in the indication that the groups have different perceptions, or represent independent groups.

As shown in Table 7, the differences in means were only significant in a few items, one for the reporting environment, three for the reporting form and two for the personification of the reporting channel, in addition to the organization time. In these items, it would be possible to affirm that the perceptions are different for individuals who choose to report in the internal environment in relation to those who choose the external environment, for example.

**Table 7. Means Differences - Items and Reporting Channels**

Var.	Environment			Formality			Personality		
	Internal	External	p-value	Informal	Formal	p-value	Anonymous	Identified	p-value
N	70	49		15	104		79	40	
LR1	4.329	4.571	<b>0.065*</b>	4.2	4.462	0.182	4.456	4.375	0.559
LR2R	4.4	4.367	0.835	4.2	4.413	0.357	4.494	4.175	<b>0.049**</b>
LR3	4.186	4.347	0.350	4.133	4.269	0.596	4.367	4.025	<b>0.056*</b>
RET2	4.2	4.224	0.841	3.867	4.260	<b>0.028**</b>	4.228	4.175	0.677
PH2	4.2	4.163	0.772	3.8	4.240	<b>0.018**</b>	4.190	4.175	0.910
PH3	4.386	4.429	0.732	4.067	4.452	<b>0.036**</b>	4.392	4.425	0.803
Time Org.	4.33	4.70	0.597	4.693	4.45	0.82	5.29	2.89	<b>0.001***</b>

Notes: \*\*\*:  $p \leq 0.01$ ; \*\*:  $0.01 \leq p < 0.05$ ; \*:  $0.05 \leq p < 0.10$

To deepen this analysis, we opted to seek the analysis of the validity of each item of the instrument, presented in Table 7, which can also indicate the need to exclude some item, because items that fit poorly in the instrument can distort the scale. The evaluation of Cronbach's Alpha identified values for each item greater than 0.7 that represent modest reliability for the initial stages of the research (Nunnally, 1994), as well as in the scale test. The item-test and item-rest correlation is also shown, with no target value. The item-test correlations should be approximately the same for all items (Nunnally, 1994).

In addition to the assessment of the validity of each item of the instrument, logistic regression was also applied for each type of reporting channel in order to prospect items that could express explanatory elements of the choice of a specific type of reporting channel. Logistic regression is a specialized form of regression to explain a binary categorical variable (yes/no) from a set of explanatory variables (Field, 2009; Hair Jr. et al., 2009; Fávero, Belfiore, Takamatsu, & Suzart, 2014). In the present study, the binary dependent variable was defined by the pairs of

7 a 9 de setembro

ORGANIZAÇÃO



APOIO





100% ON-LINE

A Contabilidade e as  
Novas Tecnologias

10º Congresso UFSC de Controladoria e Finanças  
10º Congresso UFSC de Iniciação Científica em Contabilidade  
3º UFSC International Accounting Congress

7 a 9 de setembro



options in each type of reporting channel, with the sequence of occurrences represented by the reporting preference in an External (internal or external), Formal (informal or formal) and Identified channel (anonymous or identified).

**Table 8. Table of Validity of Items and Influence on the Preference of the Reporting Channel**

Item	I-Test	Alfa	Environment		Formality		Personality	
			Coef.	P> z	Coef.	P> z	Coef.	P> z
ER1	0.290	0.743	0.264	0.329	-1.275	0.035**	-0.205	0.447
ER2	0.226	0.750	-0.035	0.870	-0.048	0.891	0.172	0.463
ER3	0.379	0.735	0.003	0.994	0.909	0.151	-0.334	0.421
ER4	0.493	0.723	-0.115	0.801	-1.510	0.089*	-0.361	0.439
LR1	0.551	0.716	0.974	0.013**	0.073	0.892	0.072	0.848
LR2R	0.498	0.722	-0.268	0.363	0.486	0.286	-0.446	0.118
LR3	0.466	0.725	0.338	0.224	0.019	0.965	-0.415	0.105
LR4	0.475	0.724	-0.218	0.411	-0.053	0.921	0.282	0.402
RET1	0.284	0.744	-0.268	0.200	-0.614	0.179	0.173	0.448
RET2	0.620	0.708	-0.097	0.799	0.619	0.278	-0.170	0.678
RET3	0.195	0.752	0.205	0.443	0.640	0.173	0.262	0.408
RET4	0.399	0.732	-0.147	0.582	-1.103	0.093*	-0.057	0.843
PH1	0.499	0.722	-0.237	0.565	0.813	0.243	-0.263	0.543
PH2	0.595	0.711	-0.281	0.443	1.161	0.076*	0.041	0.920
PH3	0.632	0.707	0.336	0.442	1.238	0.093*	0.272	0.573
PH4	0.622	0.708	-0.325	0.498	-0.741	0.316	0.294	0.561
Constant			-1.174	0.674	-0.154	0.975	2.267	0.435
<b>Test Scale</b>		0.7396						
<b>P&gt;chi2</b>				0.721		0.077		0.752
<b>Pseudo R2</b>				0.076		0.273		0.078

Notes: \*\*\*:  $p \leq 0.01$ ; \*\*:  $0.01 \leq p < 0.05$ ; \*:  $0.05 \leq p < 0.10$

Cronbach's alpha of the instrument set (0.740), as well as individually, showed satisfactory coefficient, however the item-test correlations showed a discrepancy between the lowest and highest values (0.195 to 0.632), giving rise to the values premise (Nunnally, 1994), which could be remedied by excluding distant values.

The logistic regression processes, in addition to presenting mostly non-significant results, except for the model applied to the complaint in a formal channel, the few items that initially showed significance were for the types of environment (internal or external) and formality (informal or formal). The coefficients of the first processing were maintained to preserve the results of the non-significant variables. The statistical analysis of the data shows evidence about the CSRO levels of Hispanic-American auditors, the reduced relationship between CSRO with the whistleblowing intention and the lack of a significant relationship with the different types of whistleblowing channels. These results can be synthesized in relation to the hypotheses previously established and described in Table 9, but they also show evidence of some individualized relationships of the individuals' preferences in the possibility of making reports of irregular

situations with the unclear elements of the CSRO.

**Table 9. Summary of the results**

Hypothesis	Relationship	Result	Main elements
H1: Hispanic-American auditors have a higher level of Economic and Legal CSRO.	CSRO Ethical and Philanthropic <-> CSRO Economic and Legal	Divergent	Stronger the ethical and philanthropic CSRO, and less strong for legal and economic
H2: There is a relationship between the CSRO of Hispanic-American Auditors and the Whistleblower intention	CSRO -> Whistleblower	Partially supported.	The legal, ethical and philanthropic CSRO demonstrated a relationship with whistleblower behavior, however in reduced coefficients
H3: There is a relationship between the CSRO of Hispanic-American Auditors and the reporting channels	CSRO -> Reporting channels	Rejected	The CSRO did not show a correlation with the types of whistleblower channels; however, the item details identified some items that have differences between reporting channel preferences, as well as a relationship with such channels.

In the Hispanic-American environment, limited to the sample of auditors, two levels of CSRO were identified, which do not differ significantly internally, composed in the upper linear by the ethical and philanthropic CSRO and in the lower level composed by the economic and legal CSRO. Although internally it is not possible to segregate the strongest and the weakest, this conflict between orientations is common. However, in Pinkson and Carroll (1996) it took place between the economic and legal CSRO, in Ehie (2016) and Dusuki and Yusuf (2008) between legal and ethical CSRO. The comparison with results of instruments of free choice, the sample of Hispanic-American auditors demonstrated stronger the ethical and philanthropic CSRO, and less strong for legal and economic, refuting the first research hypothesis (H1) that proposed that the CSRO more strong would be the economic and legal, preponderant in other global regions.

## 6 Conclusions

The present research analyzed the relationship between the CSRO with the intention and the whistleblower channels of Hispanic-American auditors, allowing us to identify that the whistleblower perception has a weak relationship with the different views of the CSRO. These results demonstrate a relative independence of the cognitive mechanisms that influence the individual to report an irregular event, but that elements of the CSRO can contribute to reveal paths.

The results of the CSRO levels reveal that Hispano-Americans have a similar direction to those of Brazilians and Portuguese, with greater strength in ethical and philanthropic elements, different from other geographical regions, where the preponderance is given over legal and economic guidelines. These legal, ethical and philanthropic CSRO demonstrated a correlation with the whistleblower intention, rejected only with the economic orientation. This relationship did not show any significance regarding the choice of reporting channels in different types.

The highest levels observed among the Hispanic-American respondents related to CSRO ethics coincided with students from Brazil (Silva Junior et al., 2018) and from Portugal (Galvão et al., 2019), and also with high levels of Italian students (Chirieleison & Scrucca, 2017) e from Hong Kong (Burton et al., 2000). The CSRO à philanthropy is also elevated in the research show coincides with the Ehie (2016) plaintiffs with professionals of the education of the Nigeria,



coincidentally as an instrument of the Italian show, as free choice. A recent move or reinforce the indications of Ehie (2016) that such CSRO appear strongly in scenarios where there is a greater need, as in the case of underdeveloped countries. Thus, these results contradict the findings that indicated strongest economic and legal orientation (Burton & Goldsby, 2009; Dusuki & Yusuf, 2008; Pinkston & Carroll, 1996), and partially Chirieleison and Scrucca (2017), Ehie (2016) and Burton et al. (2000) with economic orientation, and Galvão et al. (2019) to legal.

The verification of a possible relationship occurred through the analysis of the correlation between the CSRO variables with the whistleblower intention variable, which confirmed the relationship with the legal, ethical and philanthropic CSRO, rejecting only the relationship with the economic orientation. Thus, the significance of the statistical relationship allowed supporting the hypothesis of a positive relationship in the three cited orientations, that is, the empirical support is limited to only part of the hypothesis. Given these indications of relationships between CSRO variables with the whistleblower intention, it would be possible to test predictive models between the variables; however, the correlation factors of up to 0.29 are low, demonstrating the need for further deepening and improvement of the collection instruments.

The third hypothesis adopted the same strategy; however, the CSRO variables did not show a correlation with the typologies of reporting channels, except between philanthropy orientation and personalizing the report as anonymous or identified. In addition to low coefficients, the relationship was not significant among most variables, refuting the third research hypothesis (H3) that CSRO could be related to preferences for reporting channels.

The research results also tend to overcome the limitation of the interpretation of a statistical coefficient, which in the present work allows a critical reflection on the instrument and the variables used in the research, transversal to the analysis of the hypotheses. Despite the instrument's external validity procedures, with the survey of variables and items in the literature, translation and analysis by specialists, the empirical results revealed a limitation in items.

Among the limitations, some divergences in cross loads in different constructs, as well as insufficient external loads, resulting in the exclusion of items and non-validation of the construct of the legal guidance (internal validity), as well as different levels of correlation of the items (item-test), which could be remedied by excluding distant values. The use of the free choice scale reinforces the problem of social desirability bias, whose presentation of the items facilitates the perception of the intention of the question resulting in high CSRO components, which, although it does not affect the relative weights, that can recommend directing to responses with forced choice (Ehie, 2016; Rosse, Stecher, Miller, & Levin, 1998).

Just as some items of the instrument have shown that it is not feasible to explain the analyzed events, others demonstrate potential utility for future analyzes and interpretations. Considering each type of reporting channel, specified in two choice options each, it was verified which items of the respondents' perceptions showed statistically significant differences. Differences in means were only significant in a few items, one for the reporting environment, three for the reporting form and two for the personification of the reporting channel, in addition to the organization time. The auditors' preferences were expressed in the internal and external channels, however the only one with statistical significance was through the external complaint channel, for the item of the ethical CSRO that deals with the proposition that "well-managed companies strive to comply with all laws and regulations".

Respondents expressed a preference for formal reporting channels in most items;

nevertheless, they showed statistical significance only in items of the legal and philanthropic CSRO. The item of the legal CSRO related to “the importance of having a performance consistent with the expectations of social customs and ethical norms”, and in the philanthropic CSRO in the items of “partnership with the competition, adopting policies aimed at improving the quality of life” and “Importance of encouraging the participation of managers and employees in voluntary activities”. Preferences regarding the aspects of personality of the reporting channel were more latent in variables of the ethical CSRO, related to “inconvenience that companies violate laws and regulations” and that “adherence to all state regulations, even if it can be expensive”.

The items were also applied in logistic regression modeling, where the choice outlined was a complaint channel option in relation to another, for each type of complaint channel, being external (internal or external), formal (informal or formal) and identified (anonymous or identified). The logistic regression processes present little related results in the first processing - only the model for the formality of the channel. The items that showed significance were for the types of environment (internal or external) and formality (informal or formal). In the typology of the whistleblowing channel environment, only in the ethical environment, the item indicating that well-managed companies strive to comply with all local rules is related to the external environment for whistleblowing, revealing that individuals with such considerations in favor of legality they may feel afraid of being coerced into conniving with illicit practices.

The other variables that showed statistically significant results were items from the economic, legal and philanthropic CSRO. The economic CSRO proposition that the main objective of companies is to obtain the maximum profit possible is related to the option for the informal complaint channel, the same result of the proposition that it would be important to allocate resources for the company's ability to improve long-term profitability. This last proposition, from a more long-term view, may justify the option for the informal environment to avoid registering a complaint that could generate conflicts in the future.

The significant proposition of the legal CSRO also indicates the preference for the informal channel proposes that for prospecting new businesses, promises should not be made that could not be kept, which may be the result of a perception of responsibility since the law could compel them to keep promises not done. The philanthropic CSRO was related to two proposals related to the preference for informal channels, the possibility of partnering with competitors to improve the quality of life and encouraging the participation of managers and employees in voluntary activities.

The different reporting channels in the different typologies showed differences in averages in only a few items, one for the reporting environment, three for the reporting form and two for the personification of the reporting channel. Among the evidences of influence of the items in the choice by means of regression for the formality of the channel, in addition to some significant items were for the typologies of environment (internal or external) and formality (informal or formal). The analysis of the variables and details of the individual items of the collection instrument also revealed the need to exclude some items and improve others due to internal validity.

These results theoretically imply evidences not yet known by Hispanic-American individuals in the audit segment to contribute to the comparability of groups of individuals due to their geographical classification. The relationship between the variables reinforces the possibility of studies between the CSRO and the whistleblower intention, however, it did not reveal evidence in the variables with the reporting channels, only some items.

The reporting of irregular facts is the main instrument for the disclosure of fraud (ACFE,

2020) and contributes to better governance in organizations. The presentation of the CSRO levels of Hispanic-American professionals allows auditing companies to develop their employee incentive and engagement policies in a manner more directed to the organization's objectives. For the same reasons, recognizing which specific items of the CSRO relate to preferences for making complaints allows the company to adopt timely strategies for the greater effectiveness of its internal control systems.

The main limitations of the results are the small sample of respondents from some countries, which may hide relevant influences from subcultures, in addition to the limited validity of the collection instrument, which in turn allows the construction of an instrument of greater validity for similar research.

## References

- ACFE. Association of Certified Fraud Examiners (2020). *Report to the nations on occupation fraud and abuse*. Retrieved at <http://www.acfe.com/rtnn.aspx>.
- Ajzen, I., Fishbein, M., Lohmann, S., & Albarracín, D. (2019). The influence of attitudes on behavior. In D. Albarracín, & B. T. Johnson (Eds.), *The handbook of attitudes: Vol.1: Basic principles*, pp. 197-255. New York: Routledge.
- Albrecht, C., Malagueno, R., Holland, D., & Sanders, M. (2012). A cross-country perspective on professional oversight, education standards and countries' perceived level of corruption. *Cross cultural management: an international journal*.
- Alleyne, P., Charles-Soverall, W., Broome, T., & Pierce, A. (2017). Perceptions, predictors and consequences of whistleblowing among accounting employees in Barbados. *Meditari Accountancy Research*, 25(2), 241-267.
- Alleyne, P., Haniffa, R., & Hudaib, M. (2019). Does group cohesion moderate auditors' whistleblowing intentions? *Journal of International Accounting, Auditing and Taxation*, 34, 69-90.
- Alleyne, P., Hudaib, M., & Pike, R. (2013). Towards a conceptual model of whistle-blowing intentions among external auditors. *The British Accounting Review*, 45(1), 10-23. Doi: 10.1016/j.bar.2012.12.003
- Angelidis, J., & Ibrahim, N. (2004). An exploratory study of the impact of degree of religiousness upon an individual's corporate social responsiveness orientation. *Journal of business ethics*, 51(2), 119-128.
- Aupperle, K. E., (1982). *An empirical inquiry into the social responsibilities as defined by corporations: An examination of various models and relationships*. Ph.D. dissertation, University of Georgia, Georgia, United States.
- Aupperle, K. E., Carroll, A. B., & Hatfield, J. D. (1985). An empirical examination of the relationship between corporate social responsibility and profitability. *Academy of management Journal*, 28(2), 446-463.
- Avakian, S., & Roberts, J. (2012). Whistleblowers in organisations: prophets at work? *Journal of business ethics*, 110(1), 71-84.
- BBC (2018). Além do Brasil, ex-chefes de Estado de 11 países enfrentam investigações e processos por corrupção. Retrieved on 19 February, 2020, from <https://www.bbc.com/portuguese/internacional-43617234>
- Behrens, A. (2015). The impact of culture on the efficacy and fairness of whistleblowing: A contrast between Brazil and the United States. *Thunderbird International Business Review*, 57(5), 359-365.
- Bondy, K., & Starkey, K. (2014). The dilemmas of internationalization: Corporate social responsibility in the multinational corporation. *British Journal of Management*, 25(1), 4-22.
- Brislin, R. W. (1980). Cross-cultural research methods. In *Environment and culture* (pp. 47-82). Springer, Boston.
- Burton, B. K., & Goldsby, M. (2009). Corporate social responsibility orientation, goals, and behavior: A study of small business owners. *Business & society*, 48(1), 88-104.
- Burton, B. K., Farh, J. L., & Hegarty, W. H. (2000). A cross-cultural comparison of corporate social responsibility orientation: Hong Kong vs. United States students. *Teaching business ethics*, 4(2), 151-167.
- Carroll, A. B. (1979). A three-dimensional conceptual model of social performance. *The Academy of Management Review*, 4.
- Chirieleison, C., & Scrucca, L. (2017). Shaping students' attitudes towards business ethics and corporate social responsibility: education versus personal perspectives'. *Education*, 7(5), 83-95.
- Crane, A., Matten, D., & Moon, J. (2008). *Corporations and citizenship: Business, responsibility and society*. Cambridge/New York.
- Culiberg, B., & Mihelić, K. K. (2017). The evolution of whistleblowing studies: A critical review and research agenda.





100% ON-LINE

## A Contabilidade e as Novas Tecnologias

10º Congresso UFSC de Controladoria e Finanças  
10º Congresso UFSC de Iniciação Científica em Contabilidade  
3º UFSC International Accounting Congress

7 a 9 de setembro



- Journal of Business Ethics*, 146(4), 787-803.
- Curtis, M. B. (2006). Are audit-related ethical decisions dependent upon mood? *Journal of Business Ethics*, 68(2), 191-209.
- DeMaria, W. (2005). Whistleblower protection: is Africa ready? *Public Administration and Development*, 25(3), 217-226.
- Dusuki, A. W., & Yusof, T. F. M. T. M. (2008). The pyramid of corporate social responsibility model: Empirical evidence from Malaysian stakeholder perspective. *Management and Accounting Review*, 7(2), 29-54.
- Edmondson, V. C., & Carroll, A. B. (1999). Giving back: An examination of the philanthropic motivations, orientations and activities of large black-owned businesses. *Journal of Business Ethics*, 19(2), 171-179.
- Ehie, I. C. (2016). Examining the corporate social responsibility orientation in developing countries: an empirical investigation of the Carroll's CSR pyramid. *Int. Journal of Business Governance and Ethics*, 11(1), 42755.
- Eide, E., Rubin, P. H., & Shepherd, J. M. (2006). Economics of crime. *Foundations and Trends® in Microeconomics*, 2(3), 205-279.
- Eterović, P., Jalšenjak, B., & Krkač, K. (2015). Corporate social responsibility in Croatia: From historical development to practice. In *Corporate Social Responsibility in Europe* (pp. 231-243). Springer, Cham.
- Fávero, L. P., Belfiore, P., Takamatsu, R. T., & Suzart, J. (2014). *Métodos Quantitativos com Stata: Procedimentos, Rotinas e Análise de Resultados*. Elsevier Brasil.
- Fernández-Guadafío, J., & Sarria-Pedroza, J. H. (2018). Impact of corporate social responsibility on value creation from a stakeholder perspective. *Sustainability*, 10(6), 2062.
- Field, A. (2009). *Descobrimos a Estatística Usando o SPSS-5*. Penso Editora.
- Fornell, C., & Larcker, D. F. (1981). Structural equation models with unobservable variables and measurement error: Algebra and statistics.
- Furtado Filho, F. L., Flach, L., & Sallaberry, J. (2019). Mercado de capitais nos cenários de crise em mercados emergentes. *Globalización, Competitividad y Gobernabilidad*, 13(3), 83-96.
- Galvão, A., Mendes, L., Marques, C., & Mascarenhas, C. (2019). Factors influencing students' corporate social responsibility orientation in higher education. *Journal of cleaner production*, 215, 290-304.
- Godos-Díez, J. L., Fernández-Gago, R., Cabeza-García, L., & Martínez-Campillo, A. (2014). Determinants of CSR practices. *Spanish Journal of Finance and Accounting*, 43(1), 47-68.
- Gomez, N. (2016). Social and environmental information: an analysis of the reporting patterns of European quoted companies from neo-institutional theory. *Spanish Journal of Finance and Accounting*, 45(2), 199-230.
- Gundlach, M. J., Douglas, S. C., & Martinko, M. J. (2003). The decision to blow the whistle: A social information processing framework. *Academy of management Review*, 28(1), 107-123.
- Guthrie, C. P., & Taylor, E. Z. (2017). Whistleblowing on Fraud for Pay: Can I Trust You? *Journal of Forensic Accounting Research*, 2(1), A1-A19. Doi: 10.2308/jfar-51723
- Hair Jr, J. F., Hult, G. T. M., Ringle, C., & Sarstedt, M. (2016). *A primer on partial least squares structural equation modeling (PLS-SEM)*. Sage Publications.
- Hemingway, C. A. (2005). Personal values as a catalyst for corporate social entrepreneurship. *Journal of business ethics*, 60(3), 233-249.
- Ibrahim, N. A., & Angelidis, J. P. (1995). The corporate social responsiveness orientation of board members: Are there differences between inside and outside directors? *Journal of business Ethics*, 14(5), 405-410.
- Ibrahim, N. A., & Parsa, F. (2005). Corporate social responsiveness orientation: are there differences between US and French managers? *Review of Business*, 26(1).
- Indriani, D. E., Izzati, U. A., Sahid, M., & Bachiri, B. S. (2019). Character Education: Gender differences in Moral Knowing, Moral Feeling, and Moral Action in Elementary Schools in Indonesia. *Journal for the Education of Gifted Young Scientists*, 7(3), 547-556.
- Kao, E. H., Yeh, C. C., Wang, L. H., & Fung, H. G. (2018). The relationship between CSR and performance: Evidence in China. *Pacific-Basin Finance Journal*, 51, 155-170.
- Kaplan, S. E., & Whitecotton, S. M. (2001). An examination of auditors' reporting intentions when another auditor is offered client employment. *Auditing: A Journal of Practice & Theory*, 20(1), 45-63. doi: 10.2308/aud.2001.20.1.45
- Kaptein, M. (2011). From inaction to external whistleblowing: The influence of the ethical culture of organizations on employee responses to observed wrongdoing. *Journal of Business Ethics*, 98(3), 513-530.
- Lee, G., Pittroff, E., & Turner, M. J. (2018). Is a uniform approach to whistle-blowing regulation effective? Evidence from the United States and Germany. *Journal of Business Ethics*, doi:10.1007/s10551-018-4023-y.

7 a 9 de setembro

ORGANIZAÇÃO



APOIO







100% ON-LINE

## A Contabilidade e as Novas Tecnologias

10º Congresso UFSC de Controladoria e Finanças  
10º Congresso UFSC de Iniciação Científica em Contabilidade  
3º UFSC International Accounting Congress

7 a 9 de setembro



- Magro, C. B. D., & Cunha, P. R. (2017). *Red flags* na Detecção de Fraudes em Cooperativas de Crédito: Percepção dos Auditores Internos. *Revista Brasileira de Gestão de Negócios*, 19(65), 469-491.
- Maragno, L., & Borba, J. A. (2019). Unearthing money laundering at Brazilian oil giant Petrobras. *Journal of Money Laundering Control*, 22(2), 400-406.
- Menk, K. B. (2011). The impact of materiality, personality traits, and ethical position on whistle-blowing intentions. Doctoral dissertation, Virginia Commonwealth University.
- Mesmer-Magnus, J. R., & Viswesvaran, C. (2005). Whistleblowing in organizations: An examination of correlates of whistleblowing intentions, actions, and retaliation. *Journal of Business Ethics*, 62(3), 277-297.
- Miceli, M. P., Dozier, J. B., & Near, J. P. (1991). Blowing the whistle on data fudging: A controlled field experiment. *Journal of Applied Social Psychology*, 21(4), 271-295.
- Miceli, M. P., Near, J. P., & Dworkin, T. M. (2008). *Whistle-blowing in organizations*. Psychology Press.
- Miles, J. A. (2012). *Management and organization theory: A Jossey-Bass reader* (Vol. 9). John Wiley & Sons.
- Nunnally, J. C. (1994). *Psychometric theory*. 3. Tata McGraw-Hill education.
- Park, H., & Blenkinsopp, J. (2009). Whistleblowing as planned behavior - a survey of South Korean police officers. *Journal of Business Ethics*, 85, 545-556. Doi: 10.1007/s10551-008-9788-y
- Park, H., Blenkinsopp, J., Oktem, M. K., & Omurgonulsen, U. (2008). Cultural orientation and attitudes toward different forms of whistleblowing. *Journal of Business Ethics*, 82(4), 929-939.
- Pereira, P. M., Santos, E. A., Sallaberry, J. D., & Monteiro, J. J. (2020). Orientação à Responsabilidade Social Corporativa: Um Estudo sobre Fatores Influenciadores. *Globalizacion, Competitividad y Gobernabilidad*.
- Pillay, S., Ramphul, N., Dorasamy, N., & Meyer, D. (2015). Predictors of Whistle-Blowing intentions: an analysis of multi-level variables. *Administration & society*, 50(2), 186-216.
- Pinkston, T. S., & Carroll, A. B. (1996). A retrospective examination of CSR orientations: have they changed? *Journal of Business Ethics*, 15(2), 199-206.
- Punnett, B., Dick-Forde, E., & Robinson, J. (2006). Effective management and culture: An analysis of three English-speaking Caribbean countries. *Journal of Eastern Caribbean Studies*, 31(2), p. 44-71.
- Rachagan, S., & Kuppusamy, K. (2013). Encouraging whistle blowing to improve corporate governance? A Malaysian initiative. *Journal of Business Ethics*, 115(2), 367-382.
- Rausch, A., Lindquist, T., & Steckel, M. (2014). National culture: an antecedent for perceived importance of ethics (PIE) in management among US versus Germanic European nationals. *Problems and perspectives in management*, 12(2), 190-199.
- Rodriguez, M. D. M., Carrasco Gallego, A., & Escobar Perez, B. (2014). Corporate social responsibility and financial performance: a meta-analysis. *Spanish Journal of Finance and Accounting*, 43(2), 193-215.
- Rosse, J. G., Stecher, M. D., Miller, J. L., & Levin, R. A. (1998). The impact of response distortion on preemployment personality testing and hiring decisions. *Journal of Applied Psychology*, 83(4), 634.
- Sallaberry, J. D., Quaesner, L. S., Costa, M. C., & Flach, L. (2020). Measurement of damage from corruption in Brazil. *Journal of Financial Crime*. Ahead a print.
- Shawver, T. J. and Clements, L. H. (2007). The intention of accounting students to whistle-blow in situations of questionable ethical dilemmas. *Research on Professional Responsibility and Ethics in Accounting*, 11, 177-191.
- Silva Junior, A., de Oliveira Martins-Silva, P., de Araújo Vasconcelos, K. C., da Silva, V. C., de Brito, S. L. M. S., & Monteiro, J. M. R. (2019). Sustainability and corporate social responsibility in the opinion of undergraduate students in management programs. *Journal of Cleaner Production*, 207, 600-617.
- Smith, W. J., Wokutch, R. E., Harrington, K. V., & Dennis, B. S. (2001). An examination of the influence of diversity and stakeholder role on corporate social orientation. *Business & Society*, 40(3), 266-294.
- Soni, F., Maroun, W., & Padia, N. (2015). Perceptions of justice as a catalyst for whistle-blowing by trainee auditors in South Africa. *Meditari Accountancy Research*, 23(1), 118-140.
- Tavakoli, A. A., Keenan, J. P., & Karanovic, B. (2003). Culture and whistleblowing an empirical study of Croatian and United States managers utilizing Hofstede's cultural dimensions. *Journal of Business Ethics*, 43(1-2), 49-64.
- Teixeira, A., Ferreira, M. R., Correia, A., & Lima, V. (2018). Students' perceptions of corporate social responsibility. *International Review on Public and Nonprofit Marketing*, 15(2), 235-252.
- Wang, Q., Dou, J., & Jia, S. (2016). A meta-analytic review of corporate social responsibility and corporate financial performance: The moderating effect of contextual factors. *Business & Society*, 55(8), 1083-1121.
- Zhang, J., Chiu, R., & Wei, L. Q. (2009). On whistleblowing judgment and intention: The roles of positive mood and organizational ethical culture. *Journal of Managerial Psychology*, 24(7), 627-649.

7 a 9 de setembro

ORGANIZAÇÃO



APOIO

