

Accounting professionals and whistleblowing: a typology of the influence of institutional logics

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ABSTRACT

The main objective of this article is to understand how institutional logics (ILs) – family, religion, community, state, profession, organization, and capital and labor market – influence (or not) the Brazilian accounting professional in their intention to report irregularities. The study helps fill an epistemic gap by using the theory of ILs to comprehensively understand the professional in their world, in contrast with the whistleblowing studies that are generally based on behavioral theories. Most of those studies are quantitative, using the vignette technique (elaborated by researchers), which highlights the relevance of this paper, as it chooses to allow the accountants to reflect on the phenomenon and elaborate explanations for their actions and the dimensions that surround them. The main contribution lies in the theoretical advancement in accounting by extending the classic whistleblowing model, in order to socioinstitutionally recognize the individual's reflection process (at the micro level) and the structuring elements (macro and meso levels) involved. In methodological terms, the study is qualitative and interpretative, based on content analysis (CA) through the lens of the hermeneutic circle. Standing out among the results are: (a) a typology of the influence of ILs on the accounting professional's intention to report irregularities; (b) the differentiation of influences that favor whistleblowing or lead to the avoidance of it according to various logics; and (c) discussions about the premises that greater protection and support for the whistleblower would favor whistleblowing or, in contrast, that recognition and financial reward would be considered as factors that would not favor whistleblowing, among other aspects. The impact and applicability of the study derive from an alternative approach in epistemic-methodological terms, enabling an understanding of the socioinstitutional structure that influences whistleblowing intentions, thus allowing for the construction of mechanisms that increase the potential for whistleblowing.

Keywords: financial accounting, accounting professional, whistleblowing, institutional logics.

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1. INTRODUCTION

The main objective of this study is to understand how institutional logics (ILs) – family, religion, community, state, profession, organization, and capital and labor market – influence (or not) the accounting professional in Brazil in their intention to report irregularities discovered as a result of their professional activities to authorities or other entities that can take action.

The object (the whistleblowing intentions of the accounting professional in Brazil) and the subject (the Brazilian accounting professional) are based on the indication that the accounting professional is in an ideal position to provide invaluable and early assistance in identifying illicit acts due to their access to information (Taylor & Thomas, 2012), thus being able to avoid damaging results for companies, stakeholders, and society itself (Shawver & Clements, 2008).

In addition, this study lies within the context of initiatives for combatting fraud and corruption, both at the national and at the international level, with the establishment of rules and mechanisms such as the Dodd-Frank Act in the United States, which establishes a financial reward as an incentive for whistleblowing, including for accountants; CFC Resolution n. 1,445/2013, which includes the obligation for accounting professionals to report any suspected money laundering operations they have knowledge of, the edition of the Anticorruption Law (Law 12,846, of August 1st of 2013) and its regulation (Decree n. 8,420, of March 18th of 2015), which establish that Brazilian entities should maintain whistleblowing channels, and, in 2019, the start of the discussion on updating of the Brazilian Accountant's Professional Code of Ethics (CEPC) in alignment with the international standards of the International Federation of Accountants (IFAC), which indicated the possibility of reporting irregularities.

The accounting professional had as a paradigm the duty of confidentiality (CFC Resolution n. 80/1996), and the so-called Non-Compliance with Laws and Regulations (NoClar) of the International Ethics Standards Board for Accountants (IESBA) indicates that this professional should inform the appropriate bodies of any irregularities found in the entities for which they provide services. This context was shown to be an opportunity for studying the accounting professional and the influences over intentions to engage (or not) in whistleblowing regarding irregularities

discovered as a result of their professional activities, which includes fulfilling the objective of accounting, that is, to provide information to users (Ferrari, 2003) encased in transparency, relevance, faithfulness, reliability, and accountability.

People who consider the possibility of whistleblowing can face dilemmas. Their roles involve obedience, confidentiality, and loyalty (Bowie & Duska, 1990) to the organization to be reported, conflicting with their integrity (faithfulness to themselves) and with their perceived responsibilities in relation to others, such as professional associations or the public in general (Jubb, 1999). When employed, the professional has a duty of obedience to the company, and this situation can create dilemmas (Shawver & Clements, 2008).

Whistleblowing intentions is a complex phenomenon, with psychological, organizational, social, and legal implications (Sampaio & Sobral, 2013). In most of the international studies, the academics have had difficulty in identifying consistent predictors of behavior related to whistleblowing, indicating as inconclusive variables such as assertiveness, authoritarianism, self-esteem, and internal locus of control related to the individual dimension, ignoring aspects of the social structure (Henik, 2015).

Considering this complexity, this study used the Theory of Institutional Logics (TIL) presented by Thornton et al. (2012), due to it recognizing that individuals, organizations, and society are influenced by different ILs. These logics can be defined as historical standards of socially constructed practices, suppositions, values, beliefs, and material rules via which individuals produce and reproduce their material existence and organize themselves in time and space, giving meaning to their social reality when dealing with the micro, meso, and macro dimensions (Thornton & Ocasio, 1999). In this paper, it is believed that the TIL, by means of its ILs, is a lens that enables a more comprehensive understanding of the influences over whistleblowing intentions. Hence, this study seeks to answer the following question: how do ILs influence the whistleblowing intentions of the accounting professional in Brazil regarding irregularities discovered as a result of their professional activities? This understanding could create inputs for the elaboration of policies and guidelines by legislators, regulators, and other entities.

2. REVISITING THE WHISTLEBLOWING MODEL THROUGH THE LENS OF THE TIL

2.1 Clarifying Concepts, Origins, and Uses

The term “whistleblower” emerges from a combination of “whistle” and “blower,” referring to the idea of someone who, on identifying a particular relevant situation, blows their whistle to call attention to what is occurring (Rocha, 2016). The meaning is wider than that of “complainant,” because the concept of whistleblower extends to someone who discloses information to the public in general (whether civil society or the press) (Bento, 2015).

There are a number of definitions of whistleblowing, such as disclosure by members of an organization regarding illegal, immoral, or illegitimate practices under the employer’s control to someone who can take effective action (Near & Miceli, 1985). Another definition is the act of disclosure, deliberately and non-obligatorily, by someone who had privileged access to an organization’s data, about suspected or anticipated non-trivial illegality or real irregularity, which implicates and is under the control of that organization, to an external entity with the potential for correction (Jubb, 1999).

In this study, we restrict the focus of whistleblowing, associating it with the notion of complaining and configuring it as the act of revelation by someone (an employee, intern, volunteer, service provider, supplier, consultant, or any other type of affiliate, even if discontinued) who has or had involvement with an entity’s activities (for or not for profit; private or public; small, medium, or large) and who, having knowledge of deviances (illegal, immoral, antiethical, illegitimate, or illicit, such as actions or omissions related, for example, to corruption, fraud, money laundering, nepotism, or abuse of authority), under course or with the potential for occurrence, decides to report it to someone who can take action (interrupting the deviance, attributing liability, establishing sanctions, providing disclosure, and/or prevention) in the environment inside or outside the entity. Note that the concepts referring to the informant, witness, or participant in a denunciation or leniency agreement are different and are not addressed in this paper.

2.2 Accounting Professional and Confidentiality-Whistleblowing Dilemma

The accounting professional is seen as conservative, inflexible, and technical (Longo et al., 2014), but perceived as having integrity and a social responsibility (Cardoso et al., 2006). When performing their role, the accounting professional faces formal, legal, and moral rules of behavior related to ethical questions. Ethics is understood as concern about the moral judgements involved in decision making regarding what is morally right or wrong or, also, morally good or bad, presupposing the existence of moral standards that affect our human well-being, not established or altered by the decisions of responsible bodies, but based on impartial judgements that overlap own interests (Riahi-Belkaoui, 2004).

The accounting professional is in an ideal position to provide assistance in identifying illicit acts in advance due to their access to information (Taylor & Thomas, 2012), dealing with decisions that can result in ethical and moral judgements. However, they may experience the loyalty dilemma, which affects someone who wants to report a wrongdoing regarding the entity in which they work (Elliston, 1982), whose professional duties historically include confidentiality about what they know as result of their professional activities (CFC Resolution n. 80/1996). We argue that it is faced with this dilemma between the confidentiality culture and potential for whistleblowing that socially constructed ILs exercise power, influencing the accountant’s reflections on their whistleblowing intentions, in contrast with studies currently developed in the country.

2.3 Theoretical Lenses in Studies in Brazil

The studies on whistleblowing and accounting in Brazil have focused on behavioral theories and specific elements such as students, sector, or auditor (see Table 1). The behavioral theories that sustain the studies on whistleblowing and accounting in Brazil concern the following: the ethical climate, rational/grounded action, planned or pro-social behavior, motivation, power, equity, resource dependence, organizational justice, Hofstede’s cultural theory, and agency, grouped into organizational, individual, situational, and demographic factors (Vasconcelos, 2015).

Table 1
Studies in Brazil relating whistleblowing and accounting

| Citation | Objective | Sample | Main results |
|-----------------------------|------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sousa et al. (2013) | To identify whether employees with a better accounting understanding are more likely to report accounting frauds | 342 accounting professionals/ students | Possible relationship between a better accounting understanding and the propensity for whistleblowing |
| Fajardo and Cardoso (2014b) | To identify influences of individual and relational aspects on whistleblowing intentions | 124 accountants from private national micro and small enterprises | Indicates the dual nature of the social influence on the individual's ethical behavior revealed by their intention to report observed organizational frauds |
| Fajardo and Cardoso (2014a) | To evaluate the perceptions of accounting professionals in daily behavior | 124 accountants from national micro/small enterprises | To results show the importance of situational aspects as a positive influence in favor of whistleblowing |
| Vasconcelos (2015) | To identify the influence of factors over whistleblowing intentions | 424 internal auditors from Brazil | On internal whistleblowing, materiality and locus of control; on external whistleblowing, materiality. |
| Ayres et al. (2018) | International and national academic studies (state of the art) | 8 international studies and 3 national ones | Incipient development of the research in Brazil; opportunity for in-depth and comprehensive studies. |
| Weffort et al. (2018) | Relationship between "fear" and willingness to engage in whistleblowing | 332 subjects | Fear of "being disloyal to the company" and of "disapproval of family and friends" |

Source: *Elaborated by the authors.*

Recognizing the advances made by previous behavioral studies, in this research, advances are made by focusing on the accounting professional in Brazil under the sociological, qualitative, and interpretative lens in relation to the phenomenon. Thus, we seek to fill an epistemic gap by adopting the TIL to access the accounting professional's reflections and their socially constructed world, by means of a multidimensional analysis of the logics.

2.4 The TIL as an Epistemological Opportunity by means of its ILs

The TIL is an option for organizing and interpreting complex, ambiguous, and evolving events, actions, meanings, and experiences in our world (Smircich & Stubbart, 1985). ILs are important for supporting individual reflection and action as they are: "the socially constructed, historical patterns of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organize time

and space, and provide meaning to their social reality" (Thornton & Ocasio, 1999, p. 804).

According to Hills et al. (2013), one of the main contributions of ILs lies in enabling wider recognition of the institutional contradictions and contestations that permeate various areas, impacting both people and organizations, especially when actors try to displace one logic for another, defend a preferred logic, or navigate in multiple logics that coexist in an area. ILs have been used to develop a wide variety of study types, with this fact even being, according to Friedland and Arjaliès (2019), the most used argument by their critics.

The main criticisms and defenses of the ILs identified are consolidated in Table 2. Despite the criticisms, it can be recognized that society is composed of multiple institutional orders or social groups that have their own core logic formed by practices and symbols that cover principles available for the elaboration of individuals and organizations, and hence the possible value of ILs as a lens for studies.

Table 2*Institutional logics (ILs) – Criticisms and defenses*

| Main criticisms | Main arguments in defense |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| It is a tautological theory: it includes multiple concepts, analysis levels, institutions, orders, and logics, including cultural symbols and material practices. | The world is tautological. ILs are a relational approach of paths of practice that unite people and objects. The analytical objectives of ILs are observable, intersubjective, and conceptually marked totalities whose realities are inherent to the co-constitutive relationships between their elements, and not to the net effects of variables as attributes of entities – individuals, organizations, or groups. |
| Everything is institutional: the meaning of institution is vague. | The institutional is a vast domain referring to the regularities that cannot be adequately explained by theories of this analysis level. As it is indefinite and marginal in the intellectual landscape, the institutional appears as a possible alternative portal to enter into the high-risk game of representing the social world. |
| Absence of power: power is a marginal constitutive element of institutional meanings. | ILs, as Foucault argues, are themselves powers. The IL vision in fact covers power, not as a decision, nor structure, but as a systemic grammar of practice. So, it presents uncomfortable problems regarding how we conceptualize power, evaluating the different distributive consequences of different ILs and the ways these distributions are politicized or not in questions or the formation of groups, possibly forming part of the trajectories of those logics or not, and the way they contract or expand, transforming into new logics as they are reproduced, providing openings through which favored or non-favored groups defend or challenge their own operation. Therefore, a comprehensive agenda is built. |
| It is not a critical theory. | Bruno Latour, for example, a researcher of critical theory and one of the people responsible for developing the actor-network theory, was an emphatic critic of the TIL. Currently, it is believed to be relevant for understanding this complex world we live in, even defending the need to focus on institutional multiculturalism (Latour, 2018), with it being necessary to rethink power, value, and the institution, as well as comparative grammars, values, and truth tests, in the political forms in which these form, deform, and reform as habitable constellations. |

Source: Adapted from Friedland and Arjaliès (2019).

These ILs serve to decipher the vocabularies of motives, logics of action, and sense of self in a specific social sector, such as the family, religion, the state, the profession, the organization, the market (Thornton, 2004), and community (Thornton et al., 2012). The ILs in society therefore refer to the accepted understandings for adaptation in different contexts, such as markets, professions, and communities, and for this, they reside and perpetuate by means of legitimate organizational forms and categories, as well as through collective discourses, practices, and identities (Almandoz, 2014), which in this study objectify being recognized and incorporated into the classical model of the whistleblowing process.

2.5 Whistleblowing Model through the Lens of the TIL

The studies on whistleblowing, in general, are based on a classical model that, according to Henik (2015), is composed of five stages: the occurrence of an event as a trigger; an observer recognizes the event as problematic and decides which action to take; there is the action; the organization reacts to the report; and the whistleblower evaluates the response and decides to close or reinitiate

the process. This model is the basis for the proposal in this study, but, as institutional influences are ignored, it is understood that it should be widened by the TIL in order to enable recognition of the individual's reflection in relation to elements originating from the social structure they are part of. Thus, we propose the Whistleblowing Process Model based on the one presented by Henik (2015), whose extension by the TIL enables the inclusion of a second stage (see Figure 1). That is, between the triggering event and the action itself, it is proposed that the individual's reflection process is recognized, as a moment in which the macro (society) and meso (environmental) level ILs influence the intention for action at the micro (individual) level.

The inclusion of the second stage, referring to the whistleblowing intention, occurs after the recognition of the event as problematic and before the stage of defining the action to be taken (engagement in whistleblowing or not). It is in this that the observer reflects on the potential for whistleblowing, experiencing the influence of the ILs, building a sense of their intention to engage in or avoid whistleblowing. Many cases of whistleblowing may, in fact, never occur and the model may still be interrupted in this second stage, as the subject is influenced by the web of logics in which they are immersed.

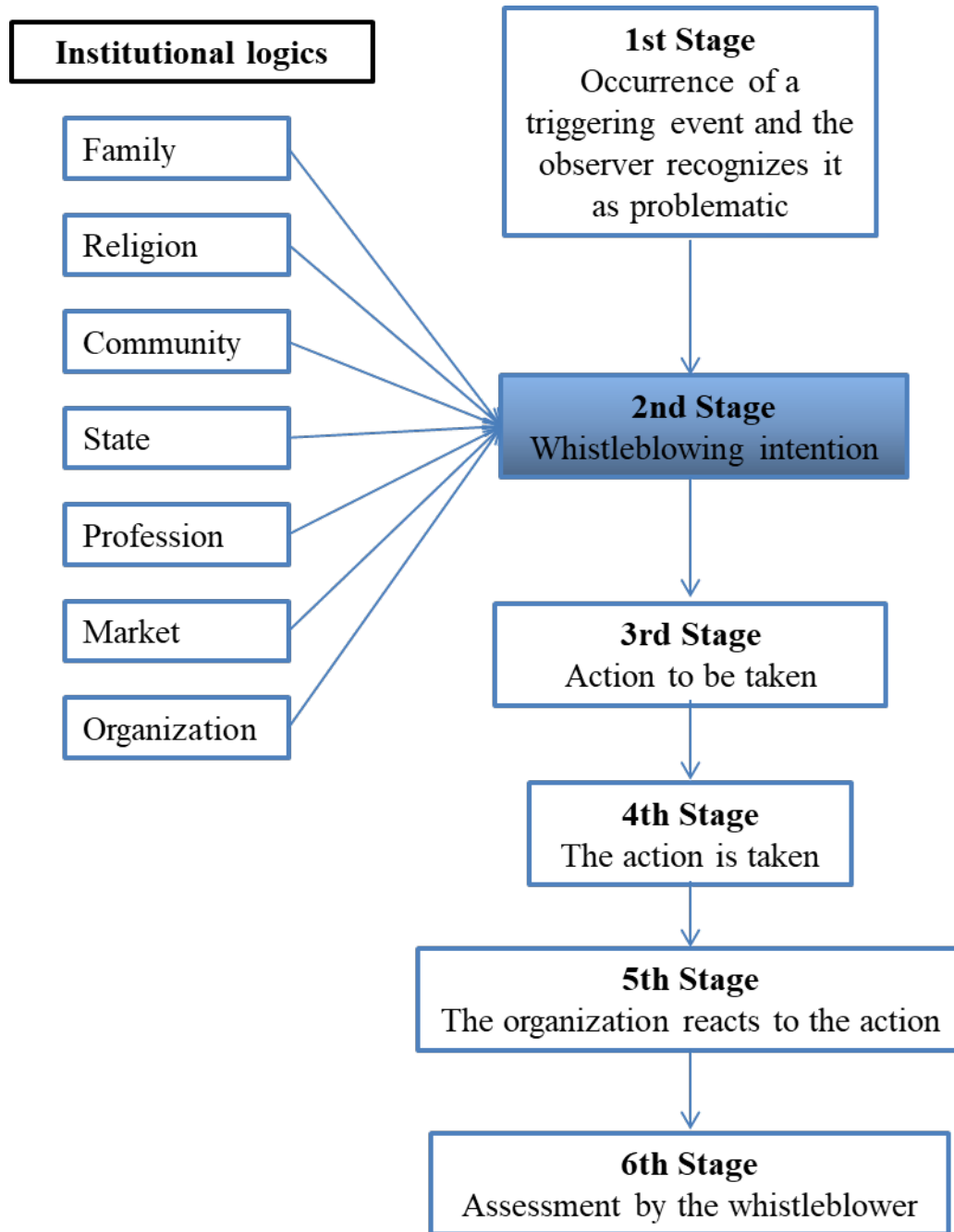


Figure 1 Contribution to the Whistleblowing Process Model

Source: Elaborated by the authors based on the model presented by Henik (2015).

Therefore, with the incorporation of the second stage and of the ILs, we intend to access the accountant's understanding, reflecting on him/herself in a socially constructed, structured, and institutionalized world that can be understood in levels of power such as social, structural, and situational, thus encasing the forces

of society, institutions, and the individual (Alford & Friedland, 1985). We seek to fill the gap pointed out in the literature with regard to recognizing the complex influences on organizational life, suggesting attention be paid to feelings and beliefs, regarding both cognition and choices (Mutch, 2018).

3. METHODOLOGY

The studies on IIs have used the following means of analysis: historical events, interpretative methods, triangulation, and ideal types, potentially covering data at various analysis levels, such as the individual (micro), organizational (meso), and environmental (macro) levels (Thornton & Ocasio, 2008). In this study, we chose the triangulation of methods [content analysis (CA), hermeneutic analysis (HA), typology] and to focus on capturing, at the microindividual level, the influences of the meso-organizational and macrostructural level (Sauerbronn & Faria, 2011).

In this study, the research subject is the Brazilian accounting professional. The research was made available by the Federal Accounting Council (CFC) and regional councils of each federative unit to their members. Complementarily, we used the snowball technique, in which the participant is encouraged to divulge the research to their peers. The theoretical basis for choosing the accounting professional as the research subject was that they are in an ideal position to assist in identifying illicit acts (Taylor & Thomas, 2012). This study is limited to the research subject, the Brazilian accounting professional (accountant and technician), with no other types of professionals being observed.

A questionnaire was elaborated (in Google Docs) to preserve the participants' anonymity and security. The instrument was based on the TIL (Thornton et al., 2012) and was divided into six parts (see Table 3): (i) about the participant's profile; (ii) about the main factors (in the wide sense) influencing engagement or not in whistleblowing and knowledge of cases related to whistleblowing intentions or effective engagement in it; (iii) about how each IL influence in whistleblowing; (iv) about which IIs influence the most in the engagement in whistleblowing, both in order to engage in and to not engage in; (v) about the influence of protection, recognition, support, and reward; and (vi) a closing question to record impressions, suggestions, and comments. Note that a pre-test was conducted in two phases with 18 participants, applying the questionnaire to them followed by a conversation to determine the comprehensibility, coherence, and consistency of each question.

The first two parts of the questionnaire were planned to be answered before the specific questions about the influence of the IIs with the aim of obtaining answers exempt of the concepts that would be later introduced; the final questions were planned to be answered after the introduction of those concepts. Eighty-one questionnaires were analyzed.

Table 3

Structure of the data collection instrument

| Presentation of the research | Detailed presentation of the research |
|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part 1 Personal profile | 1.1 Indicate your age in full years. 1.2. Indicate the gender with which you most identify. 1.3. Indicate the highest educational level you reached in the accounting area between technical and graduate levels. 1.4. Indicate the highest title you acquired in the accounting area. 1.5. In which state (UF) have you worked the longest as an accounting professional? 1.6. How many years have you been an accounting professional (technician/accountant)? |
| Part 2 Research: general questions | 2.1. In general, what would influence the accounting professional's intention to ENGAGE IN or NOT ENGAGE IN whistleblowing regarding irregularities discovered while exercising the profession? 2.2. Do you know of any case in which an accounting professional intended to report or reported some irregularity they discovered as a result of carrying out their professional activities? Comment. |
| Part 3 Research: intentions to ENGAGE IN or NOT ENGAGE IN whistleblowing | 3.1. How do you understand that the elements related to FAMILY (e.g. relationship with parents, children, partners, relatives) influence the accounting professional in relation to intentions to ENGAGE IN or NOT ENGAGE IN whistleblowing regarding irregularities they discover as a result of carrying out their professional activities? 3.2. How do you understand that the elements related to RELIGION (e.g. faith, dogmas, religious ethics) influence the accounting professional in relation to intentions to ENGAGE IN or NOT ENGAGE IN whistleblowing regarding irregularities they discover as a result of carrying out their professional activities? 3.3. How do you understand that the elements related to COMMUNITY (e.g. groups, clubs, associations, neighborhood, friends) influence the accounting professional in relation to intentions to ENGAGE IN or NOT ENGAGE IN whistleblowing regarding irregularities they discover as a result of carrying out their professional activities? 3.4. How do you understand that the elements related to the STATE (e.g. government actions and legislations) influence the accounting professional in relation to intentions to ENGAGE IN or NOT ENGAGE IN whistleblowing regarding irregularities they discover as a result of carrying out their professional activities? 3.5. How do you understand that the elements related to the PROFESSION (e.g. actions and norms of entities, associations, and professional bodies) influence the accounting professional in relation to intentions to ENGAGE IN or NOT ENGAGE IN whistleblowing regarding irregularities they discover as a result of carrying out their professional activities? |

Table 3

Cont.

| Presentation of the research | Detailed presentation of the research |
|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part 3 Research: intentions to ENGAGE IN or NOT ENGAGE IN whistleblowing | <p>3.6. How do you understand that the elements related to ORGANIZATIONS (e.g. norms, standards, and culture of the company) influence the accounting professional in relation to intentions to ENGAGE IN or NOT ENGAGE IN whistleblowing regarding irregularities they discover as a result of carrying out their professional activities?</p> <p>3.7. How do you understand that the elements related to the CAPITAL MARKET (e.g. regulatory/monitoring bodies, benefits/losses for shareholders etc.) influence the accounting professional in relation to intentions to ENGAGE IN or NOT ENGAGE IN whistleblowing regarding irregularities they discover as a result of carrying out their professional activities?</p> <p>3.8. How do you understand that the elements related to the LABOR MARKET (e.g. employment opportunities, relationships with employers or headhunters, or possible benefits or losses for the whistleblower) influence the accounting professional in relation to intentions to ENGAGE IN or NOT ENGAGE IN whistleblowing regarding irregularities they discover as a result of carrying out their professional activities?</p> |
| Part 4 Research: logic with the greatest influence | <p>4.1. Considering your previous answers, which logic, among family, religion, community, state, profession, organization, capital market, and labor market, do you believe has the GREATEST influence on the accounting professional's intention to ENGAGE IN whistleblowing regarding irregularities discovered as a result of exercising the profession? Why?</p> <p>4.2. Considering your previous answers, which logic, among family, religion, community, state, profession, organization, capital market, and labor market, do you believe has the GREATEST influence on the accounting professional's intention to NOT ENGAGE IN whistleblowing regarding irregularities discovered as a result of exercising the profession? Why?</p> |
| Part 5 Research: protection, recognition, professional entity, reward | <p>5.1. Do you believe that the existence of greater PROTECTION for the whistleblower (e.g. the creation of protective rules and legislation) would favor the accounting professional's intention to ENGAGE IN whistleblowing regarding irregularities discovered as a result of exercising the profession? Please comment.</p> <p>5.2. Do you believe that the existence of RECOGNITION for engaging in whistleblowing (e.g. praise, public recognition) would favor the accounting professional's intention to ENGAGE IN whistleblowing regarding irregularities discovered as a result of exercising the profession? Please comment.</p> <p>5.3. Do you believe that the existence of SUPPORT from the entities and bodies related to the profession (e.g. CFC, CRC, associations, union) would favor the accounting professional's intention to ENGAGE IN whistleblowing regarding irregularities discovered as a result of exercising the profession? Please comment.</p> <p>5.4. Do you believe that receiving a financial REWARD (e.g. receiving money for whistleblowing) would favor the accounting professional's intention to ENGAGE IN whistleblowing regarding irregularities discovered as a result of exercising the profession? Please comment.</p> |
| Part 6 End | 6.1. Is there anything else you would like to record? Please, record your impressions, suggestions, or additional comments. |

Source: *Elaborated by the authors.*

Note that a free and informed consent form with information about the study and the ethical commitments was signed on accessing the online survey.

For the data analysis, we employed CA and HA. CA is a set of methodological instruments applied to extremely diversified discourses, including the extraction of structures that are translatable into models, where the *corpus* is constituted of the material subjected to the analytical procedures (Bardin, 1977). The *corpus* in this study has 1,377 records generated based on 81 questionnaires with 17 questions. The choice of generating the *corpus* from *a priori* categories based on the TIL can be considered a limitation on the use of the present *corpus* for future research. Different *corpora* could have been formed if we had adopted another interpretative or critical theory.

The CA was developed in three phases: pre-analysis, exploration of the material, and data treatment, inference, and interpretation (Bardin, 1977). The pre-analysis phase started with the transfer of the content from 82 questionnaires, 81 of which were analyzed (there was only one incomplete questionnaire). With the support

of the MaxQDA software, the organization and initial systematization were carried out for the subsequent activities.

This study used *a priori* and *a posteriori* categories that are distinguished by the classification of specific forms of knowledge according to Boghossian and Williamson (2020) – with the *a priori* category being previously established independently from the experience and the definition of the *a posteriori* category depending on the experience and on the data collected. Thus, according to the phases of the research design, the answers were categorized in the CA based on the following *a priori* categories (see Table 4): (i) IL – family, religion, community, state, profession, organization, capital market, and labor market (Thornton et al., 2012); (ii) influence of each IL, considering that participants could not answer or answer that the IL influences or does not influence whistleblowing; (iii) sense of influence, considering that the answer could be positive (+) for engagement in whistleblowing, negative (-) for avoidance of whistleblowing, and positive/negative (+/-) for when there is a simultaneous influence on engagement/avoidance.

Table 4*Categories and subcategories defined a priori in this study*

| Category: institutional logic | Subcategory: influence | Subcategory: sense |
|-------------------------------------------------------------------------------------------|------------------------|-------------------------------------------------|
| | No answer | |
| | No influence | |
| Family, religion, community, state, profession organization, capital market, labor market | Influence | Positive (+) / Engagement |
| | | Negative (-) / Avoidance |
| | | Positive/Negative (+/-) or Engagement/Avoidance |

Source: *Elaborated by the authors.*

The *a posteriori* categories emerge based on Bardin's (1977) fishing expeditions concept, according to the repetition of records of the participants' experiences. Therefore, they are dependent on the participants' experience and on how their reports are read and interpreted by the researchers. In the exploration phase, with the aim of processing the data and systematically transforming them into units that enable a description of the characteristics pertinent to the content, we carried out the codification based on the *a priori* categories and on the ILs, influence, and sense (engagement/avoidance) in each question (Table 4).

The CA phase involving the data treatment, inference, and interpretation seeks significance and validity in the results, enabling inference and interpretation. As Gibbs (2009) suggests, it was important to ask "what is happening here?" – leading to an understanding of how much that professional has to say and to be known. From this the *a posteriori* categories emerge in the final treatment analysis phase, constituting the elements of the typology of influences of institutional logics (TIILs), one of the products of this study (see Table 5 in the Results section).

The hermeneutic circle was adopted for the analysis, in accordance with Farooq (2018), which combines insights derived from the hermeneutics of Gadamer and Ricoeur. Thus, the reading not only focuses on understanding the text, devoid of any reasoning. It is necessary, according to Ricoeur's teachings, to make a long detour, considering that the explanation involves carrying out a structural analysis of the text, identifying its components and the relationship between each one (Farooq, 2018).

The five phases of Farooq's (2018) hermeneutic circle consider: (a) that the reader is located in a particular socio-historical context, loaded with preconceptions that define the reader's existing horizon of understanding; (b) that the pre-configuration and the prior understandings help the reader in interpreting the text, enabling them

to overcome the possible gaps (text-reader); (c) that the text is an autonomous entity removed from its author, public, and original context, where the decontextualized text can be read by any reader from different socio-historical contexts; (d) that, in the configuration, the reader seeks to inhabit the world of the text, immersing him/herself in it, appropriating it, but being suspicious of its language, using critical reflection to identify the dominant power structures and ideologies, as well as distancing him/herself from unproductive pre-concepts, enabling, in contrast, the text to challenge the reader's prior understandings, without either of the two dominating the other; (e) that in the reconfiguration there is a merger of the horizons of the text and of the reader, creating new horizons or perspectives of understanding, as this appropriates the meaning of the text, making what was foreign one's own, enabling one to gain new understandings of the phenomena and self-comprehension.

Farooq's (2018) hermeneutic circle proposal, as an epistemic-methodological assumption, enabled access to that knowledge by retrieving the "faith in the stories told" from Gadamer and "reflection and suspicion" from Ricoeur, as well as the application of an iterative interpretation process in which, in order to understand the whole, it is necessary to understand the parts of the text and vice-versa. The collection and analysis strategy considered the hermeneutic process in which the questions follow a sequence and the answer is interpreted, considering the question that motivated it. The adoption of the hermeneutic circle was relevant for the development of this study, showing the need for: (a) the localization of the researchers, their socio-historical context, preconceptions, and horizons of understanding; (b) prior understandings and possible gaps (reader-text); (c) consideration of the text as an autonomous entity; (d) in the configuration, inhabiting the world of the text, appropriating and distrusting it; and (e) in the reconfiguration, a merger of perspectives of understanding.

4. RESULTS

Based on the 81 answers analyzed, it was possible to find that the participants are 40 years old on average, 60% are men, 98% have higher education, 36% have a *lato sensu* title, 36% have a master's, 22% have a bachelor's degree, 4% have a doctorate, and 2% have a technical qualification. Based on the consolidation of the HA and CA, it was possible to elaborate a TIILs regarding whistleblowing intentions (See Table 5).

It is worth highlighting that a typology is a heuristic means – not a full and exhaustive explanation – that aims to establish the sense of the topic that is being investigated (Sauerbronn, 2009, p. 158) and to aggregate the results to organize the knowledge (Bertero, 1981, p. 32).

The consolidation of *a posteriori* categories that emerged from the participants' statements enabled the development of the typology regarding whistleblowing intentions based on the ILs. It was considered that the influence (for each one of the ILs) can be in the sense of both engagement in and avoidance of whistleblowing, as well as a mixture of engagement/avoidance. The categories in the typology (Table 5) emerge based on the meanings captured and are consolidated, such as the influences of the ILs over whistleblowing intention, which will be discussed in more depth below.

4.1 Family

One of the prior understandings was that the family IL would not be indicated as relevant, since the profession is highly regulated, which has important legal implications. The expectation was that the profession and state ILs would be indicated as the most relevant. However, the results indicate that the family IL exerts a major influence on the accounting professional's intention to engage in whistleblowing regarding irregularities discovered as a result of carrying out the profession, also exerting an influence over avoidance. Near and Miceli (1985) suggest that family would always play a relevant role regarding whistleblowing intentions, due to the support given to the whistleblower, including financial. In this study, that assertion is confirmed and expanded on. The findings in this study indicate a much more comprehensive role regarding the whistleblowing intentions of the accounting professional in Brazil, according to the participants' statements that were synthesized in the typology. The statements indicate that family has a heightened influence both in the sense of engagement, due to the ethics of the family of origin and of the constituted family, and in the sense of avoidance,

due to the adverse risks to the family, especially those of subsistence and physical integrity.

4.2 Religion

The findings of this study indicate the influence of the religion IL on both engagement in and avoidance of whistleblowing, due to disapprovals or approvals of the conscience expressed in the elements relating to "divine judgement," which can be both punishment or absolution of the whistleblower or even the offender. Durkheim's (Aldridge, 2010) concepts of unity of beliefs and of sacred practices are backed by the elements relating to belief and practice as influencers of whistleblowing.

The recorded statements generally ratify the concept that religion is a social arrangement that provides a collective and shared way of dealing with the painful processes of decision making of a moral nature (Johnson, 1997). The participants present some contradictions in their statements, such as practicing forgiveness or exposing the sin of others, and the feelings of justice, of benefactor, and of wrongdoer. These can be associated with Foucault's concept, in which religion is a social construct that legitimizes and distinguishes true and false statements, serving as a key component in the discursive formations of power (Aldridge, 2010).

In this study, it was identified that the religion IL exerts an influence on the accounting professional's intention to engage in whistleblowing regarding irregularities discovered as a result of carrying out the profession. However, this influence is presented as reduced in comparison with other ILs, because the accounting professionals indicated it in fourth position among the five identified as the biggest influences for whistleblowing. This indication contrasts with the relevance of this IL in the discourses recorded.

4.3 Community

The results corroborate the concept that the community IL has an influence, where whistleblowing can be seen in the community as an altruistic behavior for protecting the public interest (Alleyne, 2010) or as a selfish action, with a personal strategic objective (Wahl-Jorgensen & Hunt, 2012). The findings corroborate the contribution of community to the reflections and ethical and moral training of its members, also backing the conception of Amitai Etzioni (1929, p. 117), who says that "communities are a network of social relationships" that "include feelings and, above all, shared values."

Table 5
Typology of Influences of Institutional Logics (TILs) over whistleblowing intentions

| Institutional logic and nature of the influence | | | | | | | | | |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Family | Religion | Community | State | Profession | Organization | Capital Market | Labor Market | | |
| Engagement (+) | Ethical training (family of origin); ethical development (constituted family); serving as an ethical example to the family; ethical legacy (children); family support (agreement); reception (after the whistleblowing); partner's approval. | (Moral) behavior; religious belief, divine judgement (non-whistleblower); exposure of sin; religious practice (practicing); feeling of "benefactor"; feeling of justice. | Fear of being judged; ethical and moral training; even if a member. | Clarifying actions; anonymity; common good; whistleblowing channel; instruments of social control; contributing to the country's development; economic use of public resources; institutions strengthened; public transparency. | Record and professional integrity; anonymity; whistleblowing channel; normative obligation; clear rules; support for the whistleblower; disclosure of the results of investigations; interest in the illegal exercising of the profession. | Whistleblowing channel; anonymity; organizational ethics and morals; effective whistleblowing; mechanisms of control; compromising results; enforcement; the group's ethical level; organizational losses. | Ethical environment; whistleblowing conditions; transparency; anonymity; whistleblowing channel; compliance; credibility of the profession; enforcement; incentive for ethical conduct; misuse of rules; clear rules; regulation; value given to the ethical professional and organization. | Ethical level; market with full employment; credibility; incentive for ethical conduct; incentive for transparency; protection of the whistleblower; value given to the ethical professional. | |
| | Engagement/avoidance (+/-) | Family ethics and morals; family support (reflection). | Religious ethics and morals; divine judgement; fervent devotion; example and practice and religious posture; relationship with the religious group. | The group's ethics; mimetism; being an example; obtaining support; active community; members' experience; social pressure; recognized as an ethical person. | Laws and regulations regarding the process; enforcement; sanctions and punishments; protection/rights of the whistleblower; monitoring; actions of the state; isonomy; results of investigations. | Ethics and morals; support, incentive, and protection from class entities; rules about whistleblowing; participation and positioning of the class entities; disclosure/clarification; importance of whistleblowing; monitoring; isonomy; denouncism. | Conditions for whistleblowing; ethical environment; incentive for ethics; structured norms; tone at the top; conflict of identify; tax burden; compliance structure; incentives for whistleblowing; common good; hierarchical structure; incentive for transparency; isonomy; sanctions; protection for the whistleblower; company/ collaborator dependence relationship or proximity; close relationship. | Consequences for the market; normative structure; support and protection; interests involved; consequence for the organization; mechanisms of control; orientation; personal and organizational benefits; informational distortion; privileged information; punishment of the offenders; professional recognition. | Benefits/damage to the professional; professional reputation; employability; the market's reaction to the whistleblower; anticorruption actions; experience of other people from the market; equal opportunities. |
| | | Avoidance (-) | Risks of adverse consequences; risks to the family budget; protecting the family; offender (family member); family disapproval; flexibilized ethics; family gains. | Divine judgement of the offender; religious confidentiality; religious hierarchy; practicing forgiveness; feeling of "benefactor." | Offender is a member of the community; risks of reprisals; shunning the "squealer"; fear of being judged. | Disbelief in the state; impunity; lack of support, incentive, or protection; inefficiency of the legal system; lack of credibility in investigations; lack of anonymity; insufficient information and legislation. | Corporativism; risk to the client and job; non-whistleblowing culture; disinterest in irregularities except for illegal actions; lack of support and protection; lack of discussion; personal gains. | Flexibilized ethics and morals; risk to sustenance; inadequate channel; impunity; loyalty; irregular practice; lack of effective whistleblowing; dependent ethics committee; credibility of the class; non-whistleblowing culture; adverse consequences. | Impunity; generalized corruption; personal gains; risk to sustenance; self-regulation; lack of support; flexibilized ethical level; little transparency. |

Source: Elaborated by the authors.

However, the statements indicate the influence in the sense of both engagement in and avoidance of whistleblowing due to the level of ethical and moral elasticity of the community, confirming the concept that communities are not always virtuous (Etzioni, 1929). The participants' statements are theoretically intertwined with the feeling of "mutual commitment" and of "accentuated interdependence," confirming some psychologists who believe that the community includes these feelings (Johnson, 1997, p. 45), because the member seeks to act in a way that repeats the actions reiterated and valued by the community in order to be accepted and admired, avoiding being judged and excluded.

4.4 State

The results indicate that the state IL has an influence. The statements express the expectation that the state performs the role of regulating, educating, protecting, and controlling the citizen, as well as that of support, orientation, education, and information, thus confirming Biesanz and Biesanz (1972), as cited in the work of Lakatos and Marconi (1999). In the findings, there are mentions of regulation, through the legislation and actions of the state, of education, through actions for clarifying legislation, and of protection, through various elements, such as the need for legislation, establishing the rights and protection of whistleblowers, especially in relation to the anonymity and control of the citizen. The activities of the state are considered necessary, especially regarding the repression of activities that are damaging to the collective interest, in the categories that refer to the common good, to the contribution to the country's development, to better management or economic use of public resources, to the strengthening of institutions, and to public transparency.

The availability of instruments of social control and of public transparency is mentioned as an element that can promote the identification of irregularities, influencing whistleblowing. The lack of incentive and of information for whistleblowing, as well as the lack of support, of protection, of anonymity mechanisms, and of credibility of the investigations and the inefficiency of the legal system and of the state, as a whole, can lead to disbelief in the state, especially through the perception that there is impunity. Hence, the state plays a relevant role in the promotion of order and of social well-being, regulating, protecting, and controlling the relationships between entities, where it is expected to act in combatting irregularities, especially regarding fraud and corruption. It is indicated that the accounting professional is affected

by the state, especially with regard to its functions of regulation, protection, control of entities, as well as in helping, supporting, guiding, and educating anyone who, with knowledge of an irregularity, has whistleblowing intentions.

4.5 Profession

Accounting has the status of profession, as mentioned by Weber, with rational criteria of competence established by professional entities that act as legitimate authorities for promoting the professional deontology, as indicated by Durkheim, and it presents the power/dependence relationship indicated by Parsons, since the accounting professional has specific technical knowledge that suggests the client's dependence. Closure into semicorporate groups (Boudon & Bourricaud, 2007) with the aim of safeguarding the status and privileges of the profession is substantiated in the indication that, in relation to whistleblowing intentions, the entities predominantly prioritize whistleblowing related to the illegal exercising of the profession. And that would be an element that influences the avoidance of whistleblowing regarding other types of irregularities. The results indicate that one of the accounting professional's main concerns is losing their professional registration. "Ethics and morals" are the elements most indicated by the participants, with an influence on both engagement and/or avoidance, especially because it is an element that depends on ethical elasticity.

The need for support and protection from the class entities is indicated as more relevant when the professional works in a company, due to the lack of autonomy and independence and the possibility of there being dilemmas between whistleblowing and confidentiality due to obedience and loyalty to the organization (Bowie & Duska, 1990). The establishment of norms and clarification of the whistleblowing process are an indicated need, corroborating Near and Miceli (1995), based on the works of Janis and Mann (1977) and Perrucci et al. (1980). In the case of accounting professionals in Brazil, standards establishing conditions for whistleblowing, such as clear rules, whistleblowing channels, anonymity, and support for the whistleblower, are elements indicated as having an influence on whistleblowing.

The professional entity most recalled by the participants was the Regional Accounting Council (CRC), demonstrating that the members of the accounting class trust that entity has the jurisdiction to defend the status and privileges sought for the profession, thus confirming Boudon and Bourricaud (2007).

4.6 Organization

The participants indicated many elements for the organization IL, where this volume may be explained by the effort that the organizations have exerted to implement integrity programs. The findings indicated elements such as the existence of conditions for reporting that, more specifically, is related with the availability of a whistleblowing channel and the establishment of structured norms; in contrast, it is mentioned that an inadequate channel, a lack of effectiveness, and impunity can lead to avoidance.

Whistleblowing favors the organization through the discovery and discontinuity of deviations. The organizations are adherent to the use of a whistleblowing channel (Castro et al., 2019), as an organization prosecuted for some irregularity can be seen by the market or by entities of control as a suspicious organization (Near & Miceli, 1995). There is an indication of the need for the company to incentivize the development of an ethical environment due to the risk of flexibilization, as indicated in the Theory of Ethical Elasticity, from Agalgatti and Krishna (2007).

4.7 Capital Market

Transparency is one of the elements considered to be relevant in the capital market IL, relating with the information symmetry due to disclosure at only one moment for all, where information asymmetry has to be avoided due to the risk of insider trading. The results confirm the relationship between transparency and the whistleblowing process with the development of public confidence. The participants indicate a greater demand for transparency and for support for whistleblowing, thus confirming Brown et al. (2014). In addition, reputation, understood as the collection of perceptions and beliefs, from the past and from the present, which reside in the consciousness of the interested parties (Rayner, 2004), is indicated as important, and it can reverberate in the capital market as a whole, with an impact on the accounting professional as well.

4.8 Labor Market

The findings corroborate Near and Miceli (1985) by indicating that a relevant unemployment rate in the whistleblower's labor market (determined by the industry, location, or occupation) dampens whistleblowing intentions, as it is an indicator of the reduced availability of job alternatives. In addition, due to economic pressures, the autonomy and independence of liberal professionals

may be compromised if they need to work as employees (Johnson, 1997), where there is the obligation of obedience, confidentiality, and loyalty to the organization (Bowie & Duska, 1990).

Transparency is indicated as relevant in the labor market. In a labor market composed of ethical companies, there is greater engagement in transparent decisions for the interested parties, including the employees, promoting greater trust, respect, and the perception of justice (May, 2013).

4.9 Initial Concepts

With regard to the initial general concepts concerning whistleblowing intentions, the knowledge and reflections on the subject are still quite incipient. The accounting professional in Brazil initially believes that the assessment regarding the type of irregularity would be most relevant for engagement in whistleblowing or not. Ethics, morals, and justice were the second most mentioned, where the need to ethically strengthen the profession to avoid the risks of flexibilization is indicated. The effectiveness of the whistleblowing process and the risk to the job/client were the third most indicated, showing that it is important for the whistleblowing process to have credibility, otherwise there will be no whistleblowing, especially considering the risks assumed.

4.10 Knowledge of Occurrence and Disregard of Whistleblowing Mechanisms

Regarding the knowledge about cases of the occurrence of whistleblowing intentions or engagement in it, 74% indicated having no such knowledge. Thus, according to the statements, around three in four accountants have no knowledge regarding whistleblowing intentions or engagement in it, which may suggest that either there are no irregularities occurring or that, although they occur, whistleblowing is generally not a mechanism that is normally considered. These data may suggest that there is, in principle, disregard for the whistleblowing mechanism as an option for combatting irregularities, and this may be due to a lack of established processes for whistleblowing to occur or a lack of promotion of the topic among the professionals.

4.11 Relevant Dimensions

Regarding which ILs would have the greatest influence for engagement and for avoidance, it was possible to conclude that the ones with the greatest influence for engagement in whistleblowing are: family, profession,

state, religion/organization, and community/labor market/capital market. Meanwhile, the ones with the greatest influence for avoidance are: labor market, family, profession/organization, religion, state, capital market/community. It is observed that family and profession are among the three biggest influences for both engagement and avoidance. This shows the relevance of these two ILs for the accounting professional in Brazil, the first as it represents ethical and moral training and development, due to the fear of risks of adverse consequences and the commitment to loyalty and protection among family members; and the second, due to the indication of the recognition of professional entities as “sources of authority” (Lakatos & Marconi, 1999) and a combination of power and legitimacy. In contrast, there is the perception, on the part of the associates, that there is a rupture in expectations in relation to that source of authority; that is, that the professional entities are not performing the desired role in relation to the whistleblowing process and, thus, the influence becomes one of avoidance.

5. CONCLUDING REMARKS

The adoption of the TIL with its ILs enabled us to understand dimensions of whistleblowing intentions. The findings ratified the concept that ILs become established through historical standards of socially constructed practices, suppositions, values, beliefs, and material rules, via which individuals produce and reproduce their material subsistence, organize themselves in time and in space, and provide meaning to their social reality (Thornton & Ocasio, 1999).

The epistemological option chosen in this study was to look at the individual not as a specific behavior or event, but as a whole in the context of the professional accountant, observing them reflect on the world. And the proposed conceptual model was considered in six stages, in which that subject, already in the second stage (that of intention), reflects on the next stages and how each one can occur and the possible consequences.

The results indicate that the solution to questions requires more than the mere creation of rules. It is believed that there is a need for the greater participation of accounting professionals in deliberations and to understand and debate more about the subject of whistleblowing and its consequences. The duality between agency and social structure is expressed when the professional indicates considering their partial autonomy and that they can contribute to the creation, maintenance,

4.12 Protection, Recognition, Support, and Reward Mechanisms

Regarding the protection, recognition, support, and reward mechanisms, the results indicate that 80% of the participants believe that greater protection (e.g. the creation of rules for protection) would favor the accounting professional's intentions to engage in whistleblowing regarding irregularities discovered as a result of carrying out the profession; 75% believe that the existence of recognition for engaging in whistleblowing (e.g. praise) would not favor it; 83% believe that the existence of support from entities and bodies related to the profession (CFC, CRC, associations, union) would favor it; and 65% believe that the receipt of a financial reward would not favor it. Thus, protection and support are believed to be relevant for the influence in the sense of reporting irregularities, while recognition and financial reward were believed to have no relevance for engagement in whistleblowing.

and transformation of the social world around them. In contrast, it is observed that the social structure can restrict or foster change or stability.

It warrants noting that some of the researchers' initial beliefs were not shown to be relevant in the research. It was believed that state and profession would be indicated as the most relevant ILs, but these were both exceeded by the family IL and its elements, such as the ethics and morals of the family of origin and the desire to be an ethical and moral example to the constituted family, especially the children. It was believed that, with the possibility of inclusion in the CEPC of the obligation for accounting professionals to report irregularities they have knowledge of, according to the legislation and competent authorities, the question of accounting professional-client confidentiality, in comparison, for example, with the lawyer-client relationship, could be relevant, but that did not occur. There were no relevant mentions of those topics. It was believed that the possibility of a financial reward (initially presented in the Dodd-Frank Act) would be indicated as a positive influence for engagement in whistleblowing due to its compensatory nature, but that was not what the research indicated. In this topic, the professionals showed a certain tone of indignation of the type: how could I report someone for a monetary reward? The development of a culture in relation to whistleblowing

is considered more relevant than a financial reward. In contrast, some believe that a reward would not outweigh the risks to physical and psychological integrity.

This research indicates that fear is a core question in this phenomenon. Although international studies indicate that the greatest fear of the accounting professional in relation to whistleblowing is “being disloyal to the company” and receiving the “disapproval of family and friends,” (Weffort et al., 2018), this study indicated that the greatest fear of the accounting professional in Brazil is that of adverse risks to the family.

It is possible to observe that these professionals wish to speak out, they wish to have the “strength of voice” to express what they think, and they wish to be able to participate in the construction of the category in relation to whistleblowing intentions, according to the length of the answers in the questionnaires.

The participants reinforced the importance of some elements, such as: the need for clarifications on the subject; incentives for professional ethics and morals; protection of the professional’s reputation; the importance of academia for developing research; the high individual risks assumed by the professionals in relation to the whistleblowing process; and the need for the professional entities to listen to and effectively support that professional.

The three ILs with the greatest influence on engagement in whistleblowing were family, profession, and state; for avoidance, they were labor market, family, and profession/organization. Most of the participants indicated: (a) not having knowledge regarding cases of whistleblowing intentions or engagement in it; (b) that greater protection and greater support favor engagement in whistleblowing; and (c) that recognition and financial reward do not favor engagement in whistleblowing.

Some limitations of this study can be pointed out. First, regarding the survey instrument, conducting an interview would be a better strategy due to the richness that could be generated. But, considering the delicateness of the topic of “whistleblowing intentions” and the possibility of preserving the participant’s identity, we preferred the questionnaire, seeking to mitigate the risk of compromising the adequate development of the research. Second, regarding the sample and the *corpus*, the questionnaire had 17 open questions, which could be a risk of a relevant limitation and result in a reduced number of answers, making the research unviable. But that risk did not materialize because 81 valid answers were obtained, resulting in a *corpus* of 1,377 statements composed of 22,575 words, an average of 1,328 per question, with a type-token ratio (TTR) of 0.27, indicating the quality of the linguistic elaboration of the text (five

characters). Third, regarding the research subject, there was no confirmation that the person answering the survey was effectively an accounting professional. To mitigate that risk, the dissemination was supported by the CFC, the CRCs, and the accountants themselves. As a specific questionnaire for the professionals with 17 open questions is concerned, if a respondent was not an accounting professional, the possibility of identification would be high. For that reason, it is believed that this possible limitation was mitigated.

The main contribution of this study lies in the theoretical development on whistleblowing and accounting, through broadening the understanding of whistleblowing based on the TIL and its ILs, centered on the accounting professional, who sees him/herself in a complex world with congruent, incongruent, and conflicting logics, interspersed with dilemmas that are experienced on a regular basis. Another epistemological contribution is the very adoption of the TIL as a theoretical basis for the development of studies on whistleblowing. One practical contribution, as a product of this work, was the elaboration of a TIILs, considering the elements of each IL in relation to whistleblowing intentions.

This study may contribute to the accounting class seeking to understand, debate, reflect on, and improve the concepts and mechanisms related to whistleblowing, providing the class entities with knowledge of the elements that influence the intentions of these professionals, thus being able to serve as support in the elaboration, by legislators, regulators, and other entities, of policies and procedures for combatting fraud and corruption. In the organizational environment, there is the possibility of adopting consistent strategies for improving the culture of integrity, especially regarding the accounting area. In the academic environment, it may contribute to the development of studies about the whistleblowing intentions of the accounting professional in Brazil, broadening that episteme, and to authorities having support in the development of legislation regarding whistleblowing programs, since the accounting professional is believed to have the potential to discover illicit practices early on.

This study can be seen as relevant considering that most of the previous studies on whistleblowing have been quantitative or developed abroad. In Brazil, the studies relating whistleblowing and accounting remain in their infancy. In addition, it fills some gaps by adopting the TIL and its ILs, as the studies on whistleblowing have generally used behavioral theories, and by conducting the research with professionals, since the previous ones have focused on students or auditors. The TIL enabled us to observe that professional and their world in a

unique way, through the various dimensions that are ILs. Although the analysis is broken down into eight logics, it concerns a whole that converses among itself. The observation of an inter-relationship between the ILs occurs in an interinstitutional system, where there is also the inter-relationship between the elements in the same IL, in an intrainstitutional system.

Regarding the main impacts of this study, two can be highlighted. The first lies in the development of the field research: when searching for that episteme, a human being is found engaged in participation through long

answers, making reflections even in a structured and institutionalized world. This can be translatable into levels of power such as the social, structural, and situational, thus encasing the forces of society, of institutions, and of the individual. The second lies in the results: considering these forces promotes the evolution of the reasoning of whistleblowing systems, current conceptions for which the establishment of norms or manuals resolve questions, often ignoring the individual's power of agency and sidelining those interested in the process, primarily in environments with multiple logics.

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