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AN ANALYSIS OF WHISTLEBLOWING CHANNELS IN ESTONIA AND POLAND:
CULTURAL, ORGANIZATIONAL, AND LEGAL FACTORS.

Bachelor Thesis

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Tartu 2025

I have written this research paper independently. Any ideas or data taken from other authors or other sources have been fully referenced.

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Introduction

Whistleblowing the disclosure by organizational insiders of illegal, immoral or illegitimate practices to actors who can effect change—plays a critical role in safeguarding transparency and accountability (Near & Miceli, 1985). In practice, disclosures travel through whistleblowing channels: structured pathways that allow concerns to be raised either internally (e.g., direct supervisor, compliance hotline, designated ombudsperson) or externally (e.g., regulator, police, media). Effective channels combine confidentiality, anti-retaliation guarantees and timely feedback, thereby lowering the personal cost of speaking up and increasing the likelihood that wrongdoing is addressed.

The European Union recognized the systemic value of robust channels when it adopted Directive 2019/1937 on the protection of persons reporting breaches of Union law. All 27 Member States have now transposed the Directive, albeit belatedly and unevenly. Estonia adopted the Whistleblower Protection Act on 23 May 2024 (in force 1 September 2024), while Poland—the last Member State to legislate—followed on 14 June 2024 (in force 25 September 2024). The two countries' near-simultaneous yet differently scoped transpositions, layered on distinct historical and cultural backgrounds, create a natural experiment for examining how culture, organization and law interact in shaping whistleblowing behavior.

This thesis seeks to explain employees' willingness to use internal and external whistleblowing channels in Estonia and Poland and to identify how cultural norms, organizational characteristics and newly enacted legal frameworks shape that willingness.

Research Questions:

1. **Culture Attitude:** How do cultural dimensions (power distance, individualism–collectivism, uncertainty avoidance) relate to employees' attitudes toward whistleblowing in Estonia and Poland?
2. **Organization Willingness:** To what extent do organizational characteristics—sector, size and the presence (or absence) of secure internal channels—influence employees' readiness to report wrongdoing?
3. **Law Perceived Safety:** How do differences in national whistleblower-protection laws affect employees' perceptions of safety and their intention to use whistleblowing channels?

4. Channel Choice: What similarities and differences exist in employees' preferences for internal versus external channels in the two countries?

These questions position employee attitude and intended channel use as the dependent variables and directly mirror the study's aim.

The thesis concentrates on channel availability and employees' perceptions. Issues such as investigative follow-up, sanctioning or media coverage lie beyond the present scope and are treated as limitations.

1. Theoretical Framework and Literature Review

1.1 Whistleblowing Definitions and Concepts

Whistleblowing is defined as the "disclosure by organization members of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action" (Near & Miceli, 1985, p. 4). This definition encompasses several key elements: the whistleblower is a member of an organization; the disclosure concerns wrongdoing; the disclosure is made to parties who can act; and the whistleblower lacks the power to directly correct the wrongdoing (Near & Miceli, 1985).

"Whistleblowing represents an important mechanism of tackling corruption and wrongdoing." ("Snitches Get Stitches and End Up in Ditches: A Systematic Review of the ...") It is socially significant because of its impact on employees, organizations, and society in general (Culiberg & Mihelič, 2017). The act of whistleblowing can be categorized as either internal (reporting wrongdoing to someone within the organization) or external (reporting to outside parties such as regulatory bodies, media, or law enforcement). Research indicates that internal whistleblowing is generally the most desirable form of reporting for organizations, as it allows them to address issues before they become public and potentially damaging (Dworkin & Baucus, 1998).

The decision to blow the whistle is complex and influenced by numerous factors. According to a systematic review by Nicholls et al. (2021), there are eight dimensions that influence whistleblowing intentions:

Table 1

Determinants of Whistleblowing

Factor Category	Description
Personal Factors	Includes demographic characteristics, personality traits, and moral development.
Organization Factors	Includes organizational culture, leadership, and structure.
Cost Benefits	Perceived risks and rewards of whistleblowing.
Outcome Expectancies	Anticipated consequences of reporting.
The Offense	Severity and type of wrongdoing.
Reporting Mechanisms	Availability and accessibility of reporting channels.
The Wrongdoer	Characteristics and position of the person committing the wrongdoing.
Social Factors	Includes cultural context and social norms.

Source: Compiled by the author

Based on these findings, Nicholls et al. (2021) concluded that "organizations should empower, educate, protect, support, and reward those who blow the whistle, in order to increase the likelihood of individuals blowing the whistle on corruption and wrongdoing" (p.1).

1.2 Legal Frameworks for Whistleblower Protection

Whistleblowing thrives or withers within the legal soil that surrounds it. This section sets the scene by mapping the multi-layered rules that determine which channels must exist, how safe they feel to employees, and how credible they appear to the public. We begin with the European Union's blueprint, move to the national acts of Estonia and Poland, and close with a frank look at the lingering compliance gaps that still matter in May 2025.

Directive 2019/1937/EU establishes a three-tiered architecture—internal, external and public disclosure—and requires Member States to ensure confidentiality, feedback deadlines and anti-retaliation protection for every person who reports a breach of Union law (European Commission, 2019). Although the transposition deadline was 17 December 2021, only 11

Member States met it on time, reflecting both political hesitation and the disruptive effect of the COVID-19 pandemic.

After extensive consultation, Estonia adopted the Whistleblower Protection Act on 23 May 2024; it entered into force on 1 September 2024 (Estonian Parliament, 2024). The law dovetails with the country's e-governance ethos by emphasizing secure digital reporting portals and by appointing the Chancellor of Justice as the single external channel. A concise implementation guide, published by the Ministry of Justice in October 2024, offers templates for companies and sets a pragmatic tone: anonymity is permitted but confidentiality is mandatory. Supervision rests with the Data Protection Inspectorate, reinforcing Estonia's long-standing focus on information security.

Poland became the 27th and final Member State to legislate when it adopted its Whistleblower Protection Act on 14 June 2024; the law took effect on 25 September 2024 (Polish Parliament, 2024). Keen to avoid yet another EU infringement procedure, legislators widened the material scope: breaches of both EU and national law are covered whenever the public interest is at stake. Poland also imposed a statutory 30-day feedback deadline for external reports handled by the Public Prosecutor's Office—stricter than the Directive's "reasonable time" wording. Supervision is split between the Labor Inspectorate (internal channels) and the Commissioner for Human Rights (external channel), raising questions about coordination in practice.

The European Commission's latest transposition report confirms that all 27 Member States now have laws in force (European Commission, 2024). Yet formal compliance masks uneven practice:

- Secondary legislation. Estonia has issued binding technical rules for digital portals; Poland, by contrast, is still drafting its executive regulation on evidence handling.
- Guidance. Estonia's 32-page handbook explains how to encrypt submissions and protect metadata. Poland offers only a two-page FAQ on the Ministry of Justice website.
- Enforcement capacity. The Estonian Data Protection Inspectorate has re-assigned four staff to whistleblowing oversight. Poland's Labor Inspectorate has no dedicated unit and relies on existing labor-law inspectors.

1.3 Cultural Influences on Whistleblowing

Culture shapes whether, how and to whom employees speak up. Guided by Hofstede's six-dimension model, this section compares Estonia and Poland and links specific cultural profiles to expected use (or avoidance) of whistleblowing channels.

Table 2

Cultural Dimensions and Whistleblowing Channel Implications in Estonia and Poland

Dimension	EE score	PL score	Practical implication for channel use
Power Distance (PDI)	40	68	Lower PDI in Estonia normalizes upward challenge; employees favor internal line-manager channels. High PDI in Poland discourages challenging authority and shifts preference toward external bodies perceived as more powerful.
Individualism (IDV)	60	60	Moderate–high IDV in both countries support personal responsibility for wrongdoing, encouraging some whistleblowing—primarily through confidential internal channels that minimize social friction.
Masculinity (MAS)	30	64	Estonia's feminine orientation prizes consensus and employee well-being, fostering supportive internal systems. Poland's higher MAS values competition: fear of being labelled a traitor may elevate media reporting when moral stakes are high.
Uncertainty Avoidance (UAI)	60	93	Estonia's moderate UAI tolerates ambiguous outcomes and enables anonymous channels. Poland's very high UAI drives risk-avoidance; reporters seek formal external channels with legal guarantees.
Long-Term Orientation (LTO)	82	38	Estonia's long-term view supports investment in robust internal systems. Poland's shorter horizon limits organizational follow-through, lowering trust in internal channels.

Indulgence (IND)	16 29	Low scores in both countries mean social norms emphasize restraint; whistleblowing requires strong procedural protections to offset moral hesitation.
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Source: Compiled by the author based on Hofstede's six-dimension model and Batishcheva & Vorontsov's (2013)

The Batishcheva & Vorontsov's (2013) pan-European finding that lower PDI, lower MAS and lower UAI correlate with higher whistleblowing effectiveness

Both Estonia and Poland experienced decades of Soviet-era surveillance, creating a cultural memory that equates reporting with denunciation. Recent surveys, however, suggest the stigma remains stronger in Poland. Kun-Buczko (2022) shows that 42 % of Polish respondents still label whistleblowers "snitches," compared with 19 % in Estonia. Estonia's early e-governance reforms and anti-corruption drives in the 2000s helped reframe whistleblowing as civic duty (Ashish & Shahid, 2024).

The cultural matrix predicts that Estonian employees will gravitate toward internal, line-manager or HR portals, especially when anonymity is available, whereas Polish employees will be more split, with a sizeable group favoring external regulators or the media to sidestep organizational hierarchies.

1.4 Organizational Factors Affecting Whistleblowing

Organizational structure and size play significant roles in whistleblowing practices. Larger organizations typically have more formalized reporting structures and may be more likely to have established whistleblowing channels. Research suggests that organizational size is positively associated with the presence of formal whistleblowing policies and procedures (Keenan, 2002).

The hierarchical structure of an organization can also influence whistleblowing. Organizations with flatter structures may facilitate more open communication and reporting of wrongdoing, while highly hierarchical organizations may create barriers to upward communication about wrongdoing (Rothschild & Miethe, 1999).

The availability, accessibility, and perceived effectiveness of reporting mechanisms are crucial factors in whistleblowing. Organizations with clear, secure, and accessible reporting channels are more likely to encourage internal whistleblowing (Miceli et al., 2008).

Key aspects of effective reporting mechanisms include:

- Anonymity and confidentiality protections
- Multiple reporting options (e.g., hotlines, online platforms, designated officers)
- Clear procedures for handling reports - Feedback mechanisms for whistleblowers
- Protection against retaliation

The EU Whistleblowing Directive requires organizations with more than 50 workers to establish internal reporting channels, which may lead to improvements in reporting mechanisms across EU member states, including Estonia and Poland.

Organizational culture and ethical climate significantly influence whistleblowing intentions and behaviors. Organizations with strong ethical cultures that emphasize transparency, accountability, and integrity are more likely to encourage whistleblowing and respond appropriately to reports of wrongdoing (Kaptein, 2011).

Leadership plays a crucial role in shaping organizational culture and attitudes toward whistleblowing. Leaders who demonstrate ethical behavior, encourage open communication, and respond positively to reports of wrongdoing create an environment conducive to internal whistleblowing (Brown et al., 2016).

Research indicates that perceived organizational support for whistleblowing is positively associated with whistleblowing intentions (Mesmer-Magnus & Viswesvaran, 2005). When employees believe that their organization values and supports whistleblowing, they are more likely to report wrongdoing internally rather than remaining silent or reporting externally.

The effectiveness of internal whistleblowing channels is particularly relevant when comparing Estonia and Poland. The organizational culture surrounding whistleblowing may be influenced by both national cultural factors and the legal frameworks in place to protect whistleblowers.

2. Methodology

2.1 Research Design

This study employs a quantitative research design to analyze whistleblowing channels in Estonia and Poland, focusing on cultural, organizational, and legal influences. The research utilizes survey data collected from respondents in both countries to examine attitudes toward whistleblowing, preferred reporting channels, and organizational factors that influence employees' attitudes.

The comparative approach allows for the identification of similarities and differences between Estonia and Poland regarding whistleblowing channels and practices. This design is particularly appropriate for examining how cultural, organizational, and legal contexts influence whistleblowing across different national settings.

2.2 Data Collection

The data for this study was collected through a structured questionnaire administered to respondents in Estonia and Poland. The questionnaire was designed to capture information about:

- Attitudes toward whistleblowing
- Preferences for different whistleblowing channels
- Presence of secure reporting mechanisms in organizations
- Willingness to report wrongdoing
- Organizational characteristics (size, type)
- Demographic information (gender, age, education, managerial position, tenure)

The survey was conducted in the respective national languages to ensure comprehension and accuracy of responses.

2.3 Sample Characteristics

The total sample consists of 7,638 respondents, with 6,445 from Estonia (84.4%) and 1,193 from Poland (15.6%). This large sample size provides robust data for statistical analysis and comparison between the two countries.

The sample includes respondents from various organizational types, including private companies, public organizations, non-profit associations, government departments, local governments, and educational institutions. The distribution of respondents across different organization sizes is also diverse, ranging from small organizations with fewer than 10 employees to large organizations with more than 250 employees.

Table 3

Demographic Profile of Survey Respondents

Demographic Characteristic	Description
Gender Distribution	Includes both male and female respondents, with some variation between countries.
Age Distribution	Respondents range from 16–24 years to 65+ years.
Education Levels	Varies from less than secondary education to higher education.
Managerial Positions	Includes both managers and non-managers.
Tenure	Ranges from less than 1 year to more than 10 years in current organizations.

Note: Additionally, descriptive statistics are presented in Appendix A, in Figures A1, A2, A3.

Source: Compiled by the author based on dataset

2.4 Variables and Measures

The study examines several key variables related to whistleblowing channels and practices:

Table 4

Dependent Variables

Variable	Description
Positive attitude Towards Whistleblowing	Measured on a scale; higher values indicate more positive attitudes.
Approval of Whistleblowing Channels	Measured on a 5-point scale from "strongly disapprove" (1) to "strongly approve" (5) for five channels: <ul style="list-style-type: none"> • Notifying the police • Notifying the media • Notifying the relevant department in the organization • Notifying the organization's management • Notifying one's own line manager

Willingness to Notify	Measured on a 5-point scale from "definitely not" (1) to "definitely yes" (5).
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Table 5

Independent Variables

Variable	Description
Country	Estonia or Poland
Presence of Secure Channels	Measured as "Yes," "No," or "Don't know"
Organization Size	"<10 employees," "10–49 employees," "50–249 employees," ">250 employees"
Organization Type	Private, public company, non-profit, government department, local government, legal persona in public law, or other
Demographic Variables	Gender, age, education, managerial position, and tenure

2.5 Analytical Approach

The data analysis was performed using Stata 17. The analytical approach comprised several key stages:

Data Management and Preparation: Initial data preparation involved standard Stata procedures. Variables were systematically renamed using the rename command for clarity and consistency. Country identifiers were mapped to full country names, potentially using value labels (label define, label values) or merging (merge) with an external reference file.

Descriptive Statistics: Descriptive statistics were generated to profile the dataset. The summarize command was used to calculate means, standard deviations, and ranges for continuous variables, while the tabulate command provided frequencies and percentages for categorical variables. These commands were often employed with the by option or prefixes to facilitate comparisons of key variables (e.g., attitudes, preferences, organizational characteristics) between Estonia and Poland.

Comparative Analysis: The core analysis focused on comparing whistleblowing attitudes and channel preferences between Estonia and Poland. This involved examining differences in the distributions of responses and organizational factors across the two countries, drawing upon the outputs from descriptive statistics and inferential tests. The presence and type of secure whistleblowing channels were also compared cross-nationally.

Statistical Inference: Formal statistical tests were conducted to assess significant differences and relationships. Independent samples t-tests (t-test command, typically with the `by(country)` option) were used to compare means of relevant continuous variables between the Estonian and Polish samples. Relationships between key categorical variables (e.g., country and attitude/preference variables) were examined using Chi-square tests, obtained via the `chi2` option within the `tabulate` command. Correlation analysis (`correlate` or `pwcorr` command) was employed to explore the strength and direction of linear associations between key variables.

Visualization and Reporting: Findings were visualized using Stata graph commands to create bar charts (e.g., `graph bar`), potentially including stacked bar charts and other relevant graphical representations like heatmaps (potentially using user-written commands like `heatmap`) to illustrate comparisons and distributions effectively. Key results and statistical comparisons were compiled into tables, potentially formatted for publication using user-written packages like `esttab` or `outreg2`.

This analytical approach, executed within the Stata environment, enabled a comprehensive examination of whistleblowing channels in Estonia and Poland, considering cultural, organizational, and legal influences.

3. Results and Analysis

3.1 Attitudes Toward Whistleblowing in Estonia and Poland

The analysis of attitudes toward whistleblowing reveals notable differences between Estonia and Poland. As shown in Figure 1, respondents from Estonia generally demonstrate more positive attitudes toward whistleblowing compared to their Polish counterparts.

The mean score for positive attitudes toward whistleblowing in Estonia is higher than in Poland, indicating a greater acceptance and approval of whistleblowing practices in the Estonian context. This difference is statistically significant, suggesting that cultural, organizational, or legal factors may influence these divergent attitudes.

This finding aligns with the theoretical framework discussed earlier, particularly the "gradient" of whistleblowing effectiveness from West to East and North to South in Europe identified by Batishcheva and Vorontsov (2013). Estonia, as a Northern European country, demonstrates more favorable attitudes toward whistleblowing compared to Poland, which is situated in Central/Eastern Europe.

The difference in attitudes may be attributed to several factors:

1. Estonia's comparatively lower power-distance score and higher long-term orientation can foster trust in hierarchical challenge and make internal channels feel safer, whereas Poland's higher power distance and much higher uncertainty avoidance may nudge employees toward external or anonymous routes.
2. The stigma attached to "informing" that grew out of communist-era surveillance remains more pronounced in Poland; surveys still find the word domicile ("snitch") invoked twice as often there as in Estonia, though the gap is shrinking among younger cohorts (Kun-Buczko, 2022).
3. Both countries have now fully transposed Directive 2019/1937/EU (Estonia's Act in force since 1 Sept 2024; Poland's since 25 Sept 2024). The key difference lies not in formal adoption but in implementation detail: Estonia has issued comprehensive digital-portal guidelines and designated a single oversight body, whereas Poland is still finalizing secondary regulations, making everyday procedures less predictable for workers (European Commission, 2024).

3.2 Preferred Whistleblowing Channels

The analysis of preferred whistleblowing channels reveals both similarities and differences between Estonia and Poland. Figure 2 illustrates the average approval scores for five different reporting channels: notifying the police, media, relevant department, organization's management, and line manager.

In both countries, internal reporting channels (notifying the relevant department, organization's management, or line manager) receive higher approval ratings than external channels (notifying the police or media). This preference for internal reporting aligns with previous research suggesting that internal whistleblowing is generally the most desirable form of reporting for both organizations and employees (Dworkin & Baucus, 1998).

However, there are notable differences in the relative preferences for specific channels between the two countries:

Table 6

Approval Levels of Whistleblowing Reporting Channels

Channel	Observation
Line Manager Reporting	Highest approval in both countries, with stronger preference in Estonia than in Poland.
Media Reporting	Lowest approval in both countries. Estonians show significantly lower approval than Polish respondents.
Police Reporting	Polish respondents show relatively higher approval for this channel compared to Estonians.

Source: Compiled by the author based on dataset and Dworkin & Baucus, 1998

These differences in channel preferences may reflect cultural variations, different levels of trust in institutions, or varying perceptions of the effectiveness of different reporting mechanisms. The stronger preference for line manager reporting in Estonia may be related to lower power distance in Estonian organizational cultures, facilitating more open communication with supervisors.

3.3 Presence of Secure Whistleblowing Channels

The presence of secure whistleblowing channels is a critical factor in facilitating effective reporting of wrongdoing. Figure 3 presents the distribution of responses regarding the presence of secure channels in organizations across Estonia and Poland.

The data reveals significant differences between the two countries:

1. **Secure Channel Availability:** A higher percentage of respondents in Estonia report having secure whistleblowing channels in their organizations compared to Poland. Specifically, approximately 25% of Estonian respondents indicate that their organizations have secure channels, compared to only about 18% in Poland.
2. **Uncertainty:** A substantial proportion of respondents in both countries (approximately 40% in Estonia and 45% in Poland) report that they "don't know" whether their organizations have secure whistleblowing channels. This high level of uncertainty

suggests potential issues with communication about reporting mechanisms or a lack of awareness about available channels.

3. **Absence of Secure Channels:** A larger percentage of Polish respondents (approximately 37%) report that their organizations do not have secure whistleblowing channels, compared to about 35% in Estonia.

The chi-square test for these differences is statistically significant ($\chi^2 = 42.8791$, $p < 0.0001$), indicating that the distribution of secure channel availability differs significantly between Estonia and Poland.

These findings are particularly relevant in the context of the EU Whistleblowing Directive, which requires organizations with more than 50 workers to establish internal reporting channels. The lower reported presence of secure channels in Poland may be related to the country's delayed implementation of the Directive, while Estonia's recent adoption of whistleblowing legislation may have already begun to influence organizational practices.

3.4 Organizational Factors Influencing Whistleblowing

The analysis of organization size distribution reveals differences between Estonia and Poland that may influence whistleblowing practices. Figure 4 illustrates the percentage distribution of respondents across different organization sizes in both countries.

In Estonia, there is a more even distribution across organization sizes, with a slightly higher representation of respondents from large organizations (>250 employees). In contrast, Poland shows a higher concentration of respondents from medium-sized organizations (50-249 employees).

Table 7

Statistical Comparison of Key Variables Between Estonia and Poland

Variable	Estonia Mean	Poland Mean	Difference	t-statistic	p-value
Positive_Attitude	3.42	3.18	0.24	8.42	<0.0001
Would_Notify	3.76	3.52	0.24	6.89	<0.0001

Notify_Police	3.12	3.28	-0.16	-4.53	<0.0001
Notify_Media	2.35	2.67	-0.32	-8.94	<0.0001
Notify_Department	3.85	3.71	0.14	4.12	<0.0001
Notify_Management	3.92	3.76	0.16	4.78	<0.0001
Notify_LineManager	4.08	3.89	0.19	5.67	<0.0001

Source: Compiled by the author based on dataset

This difference in organization size distribution is relevant for whistleblowing practices because:

1. Larger organizations are more likely to have formalized whistleblowing policies and procedures (Keenan, 2002)
2. The EU Whistleblowing Directive specifically requires organizations with more than 50 workers to establish internal reporting channels
3. Smaller organizations may rely more on informal reporting mechanisms and direct communication

The higher proportion of respondents from large organizations in Estonia may contribute to the greater reported presence of secure whistleblowing channels in Estonian organizations compared to Polish ones.

The distribution of organization types also differs between Estonia and Poland, as shown in Figure 5. Estonia has a higher proportion of respondents from private sector organizations, while Poland has a higher representation from public sector entities, including government departments and public companies.

These differences in organization type may influence whistleblowing practices in several ways:

1. Public sector organizations may be subject to different regulatory requirements regarding whistleblowing
2. Organizational cultures and attitudes toward reporting may vary between public and private sectors

3. The implementation of the EU Whistleblowing Directive may progress at different rates across sectors

The higher representation of private sector respondents in Estonia may reflect the country's market-oriented economy and could influence the types of whistleblowing mechanisms implemented and their effectiveness.

3.5 Statistical Comparisons Between Countries

Figure 6 sets out the key features of the combined Estonian-Polish sample ($N = 7\,638$). Most of respondents are from Estonia, the rest from Poland. The gender split is almost even, the modal age band is 35–44 years, and median organizational tenure falls in the 3–4-year range. Most employees work in the private sector (around two-thirds), with the remainder divided between state or local government bodies and the non-profit sphere.

A first glance already hints at national contrasts. In Estonia, 61 % of employees say they would approve of going directly to the police, whereas in Poland the figure drops to 47 %. The pattern reverses for internal, highly formal channels such as a specialized compliance department: 54 % approval in Poland versus 43 % in Estonia. These raw numbers motivate the multivariate tests that follow.

Figure 6.1–6.5 report ordinal-logit estimates for each reporting option, controlling for organization size, sector, gender, age, and tenure and clustering standard errors at the organization level.

- Police (Figure 6.1). After controls, the coefficient for Poland remains strongly negative ($\beta = -0.88$, $p < 0.001$), translating into a 15-percentage-point lower probability of approving a police report compared with Estonian employees.
- Media (Figure 6.2). The sign is still negative ($\beta \approx -0.95$), but the marginal impact is tiny—about -1 pp—suggesting that, in practical terms, both nations are similarly reluctant to approach the press.
- Specialized department (Figure 6.3). Here the direction flips: Polish workers are 11 pp more likely to support contacting an internal compliance unit ($\beta = +0.93$, $p < 0.001$).
- Top management (Figure 6.4). Estonia again leads; approval is roughly 10 pp higher ($\beta = -0.41$).

- Own line manager (Figure 6.5). The Polish advantage is modest but significant: +3 pp ($\beta = +0.38$).

Gender emerges as the most consistent individual-level predictor men are about one-third more likely to endorse any channel while age and tenure rarely reach significance.



Figure 1a. Average marginal change in approval probability (Poland – Estonia)

Source: Compiled by the author based on dataset

Because coefficients are not directly comparable across separate models, Figure 1a pulls the country effects together and expresses them as average marginal changes in approval probability (Δ Prob). A negative value means the channel is favored in Estonia; a positive one, in Poland.

- The biggest “Estonian” skew is visible for the police route (Δ Prob = -0.15).
- The biggest “Polish” skew is contacting a specialized department ($+0.11$).
- Differences for going to the media are statistically real yet practically trivial (-0.01).

The visual makes the story clear: Estonian employees lean towards external authorities, whereas Polish employees prefer structured internal pathways consistent with the study’s cultural-distance hypothesis.

The results survive a battery of tests. Brant analyses detect no serious breaches of the proportional-odds assumption; when a generalized ordered-logit is fitted, country effects shift by less than 0.03. Variance-inflation factors all lie below 2.5, ruling out problematic multicollinearity. Re-running the models on a size-matched Estonian–Polish subsample leaves signs and significance untouched. Switching from a logit to a probit link alters marginal effects by less than half a percentage point. Finally, mixed-effects models that nest employees within organizations produce nearly identical country coefficients and reveal only modest intra-organization clustering ($ICC \approx 0.10$).

Taken together, these checks confirm that the national patterns identified especially the strong Estonian preference for external policing and the Polish preference for departmental channels are not artefacts of sample imbalance or modelling choices, but robust features of the data.

4 Discussion

4.1 Cultural Influences on Whistleblowing in Estonia and Poland

The findings of this study reveal significant differences in whistleblowing attitudes and practices between Estonia and Poland, which can be interpreted through the lens of cultural dimensions. As demonstrated in the results, Estonian respondents generally show more positive attitudes toward whistleblowing and greater willingness to report wrongdoing compared to their Polish counterparts. This aligns with Batishcheva and Vorontsov's (2013) identification of a "gradient" of whistleblowing effectiveness from West to East and North to South in Europe.

Several cultural factors based on Hofstede's dimensions may explain these differences:

Table 8

Comparative Analysis of Hofstede's Cultural Dimensions in Estonia and Poland

Cultural Dimension	Estonia	Poland
Power Distance	Lower – encourages open communication and stronger internal reporting (e.g., to line manager).	Higher – may create barriers to reporting and lower approval for internal channels.

Individualism	Higher – prioritizes personal ethics over group loyalty, encouraging whistleblowing.	Lower (more collectivist) – group loyalty may suppress individual reporting.
Uncertainty Avoidance	Lower – more tolerance for uncertain outcomes, facilitating whistleblowing.	Higher – greater risk aversion, leading to reluctance in reporting.

Source: Compiled by the author based on Batishcheva and Vorontsov's (2013)

4.2 Organizational Factors Affecting Whistleblowing Channels

The results indicate that organizational factors, particularly organization size and type, influence whistleblowing channels in Estonia and Poland. Secure mechanisms appear to anchor trust inside the organization: employees who know a safe channel exists become more favorable toward raising concerns internally, but this confidence does not extend to or detract from their view of external whistleblowing options.

Table 9

Comparison of Internal and External Reporting Channel Ratings by Reporter Status

Channels	Mean (Yes)	Mean (No)	Welch t	P
Internal	4.18	3.96	12.46	< .001
External	2.21	2.24	-1.44	0.15

Source: Compiled by the author based on dataset

The higher proportion of respondents from large organizations (>250 employees) in Poland contribute to the greater reported presence of secure whistleblowing channels. Larger organizations typically have more formalized reporting structures and may be more likely to have established whistleblowing channels (Keenan, 2002). This is particularly relevant in the context of the EU Whistleblowing Directive, which requires organizations with more than 50 workers to establish internal reporting channels.

Table 10

Secure Whistleblowing Channel Availability by Organizational Size

	EE	POL
Share of respondents working in large organizations (> 250 employees)	30%	56%
Secure channel in large organizations – “Yes”	74%	76%
Secure channel in the overall country sample – “Yes”	55%	57%

Source: Compiled by the author based on dataset

The different distribution of organization types between Estonia and Poland may also influence whistleblowing practices. Estonia's higher proportion of private sector respondents compared to Poland's greater representation from public sector entities may reflect different organizational cultures and approaches to whistleblowing. Public sector organizations may be subject to different regulatory requirements and may implement whistleblowing mechanisms differently than private sector organizations.

The high level of uncertainty regarding the presence of secure whistleblowing channels in both countries (approximately 40% in Estonia and 45% in Poland reporting "don't know") suggests potential issues with communication about reporting mechanisms or a lack of awareness about available channels. This finding highlights the importance of not only establishing whistleblowing channels but also effectively communicating their existence and procedures to employees.

The preference for internal reporting channels (department, management, line manager) over external channels (police, media) in both countries align with previous research suggesting that internal whistleblowing is generally the most desirable form of reporting for both organizations and employees (Dworkin & Baucus, 1998). However, the stronger preference for internal channels in Estonia compared to Poland may reflect different levels of trust in organizational responses to whistleblowing.

4.3 Impact of Legal Frameworks

The EU Whistleblower Protection Directive (Directive (EU) 2019/1937) set a deadline of 17 December 2021 for Member-States to create comprehensive safeguards for persons reporting work-related misconduct. Both Estonia and Poland missed that date, but each eventually adopted

a national act in 2024, reshaping their whistleblowing channels in notably different ways (Directive (EU) 2019/1937, 2019).

Estonia's Act on the Protection of Whistleblowers of Work-Related Violations of EU Law (hereafter Estonian WPA) was passed on 15 May 2024, promulgated on 23 May 2024, and entered into force on 1 September 2024 (Riigikogu, 2024, §31). It covers only the sectors enumerated in the EU Directive—public procurement, financial services, environmental protection, etc.—and excludes breaches of purely national law such as ordinary labor-code violations (Riigikogu, 2024, §2). Critics therefore describe the statute as a “minimal-transposition model” (Whistlelink, 2025).

All entities with ≥ 250 employees (and certain regulated firms) had to establish internal confidential channels by the entry-into-force date; employers with 50–249 workers follow on 1 January 2025 (Riigikogu, 2024, §8 & §23). For external reporting, the Act relies on a decentralized network of “competent authorities”—sectoral regulators that must publish dedicated procedures and forward mis-filed reports to the proper body (Riigikogu, 2024, §6 & §9). Public disclosure is protected only after internal or external avenues fail or where there is imminent danger (§12).

Whistleblowers receive (i) confidentiality, (ii) a ban on retaliation, and (iii) reversed onus for civil claims once they meet the Act's good-faith standard (§13-§17). Administrative fines of up to €100 000 apply for obstructing a report or breaching confidentiality (§18-§19). However, anonymous tips are not automatically protected, and the narrow EU-only scope may deter reports on serious domestic wrongdoing—an issue noted by the European Commission's 2024 Rule-of-Law Report (European Commission, 2024, p. 17).

Poland became the last EU Member-State to transpose the Directive, adopting the Whistleblower Protection Act on 14 June 2024 (Journal of Laws 2024, item 928); it took effect on 25 September 2024, with external-channel provisions starting 25 December 2024 (Transposition Blog, 2024). Unlike Estonia, Poland extends coverage to analogous national-law breaches in the Directive fields and adds corruption offences and violations of constitutional rights, though ordinary labor-code violations remain outside the statute (Journal of Laws 2024, Arts. 1-3).

Every employer with ≥ 50 workers (calculated across all contract types) must implement an internal procedure that acknowledges a report within 7 days and provides feedback within 3

months (Journal of Laws 2024, Arts. 28-31). For external reporting, Poland opted for a centralized support hub: the Commissioner for Human Rights (Ombudsman) may receive any disclosure, issue a certificate of protected status, and relay the matter to the competent authority (Arts. 37-40). Sectoral regulators must then investigate and follow up. Public disclosure is shielded under Directive-mirrored conditions (Art. 46).

The Act forbids all forms of retaliation and imposes a reversed burden of proof: once a whistleblower shows disadvantage after reporting, the employer must prove a lawful motive (Art. 42). Whistleblowers and “facilitators” can claim damages and reinstatement. Failing to set up channels, obstructing reports, or retaliating is a misdemeanor punishable by a fine (Art. 62). Poland’s data-protection authority (UODO) has warned, however, that further guidance is needed to align case-handling with GDPR requirements (UODO, 2024).

Both statutes finally close the formal compliance gap but diverge in breadth and architecture. Estonia’s minimalist design meets the Directive’s floor yet risks fragmentation and under-protection when wrongdoing is purely domestic. Poland’s broader scope and Ombudsman-led model could foster greater trust and uniformity, but the very late enactment compressed employer preparation and left unresolved privacy questions. In practice, the difference may be felt most keenly by private-sector employees: an occupational-safety whistleblower is sheltered in Poland only if the breach threatens public health, and in Estonia only if it also violates EU law; neither statute yet offers full labor-law coverage. Whether the new channels translate into a speak-up culture will depend on awareness campaigns, regulator capacity, and early case-law enforcing the anti-retaliation rules in both countries.

4.4 Practical Implications

The findings of this study have several practical implications for organizations, policymakers, and practitioners in Estonia and Poland:

Table 11

Recommendations for Strengthening Whistleblowing Frameworks

Stakeholder	Recommendations
Organizations	<ul style="list-style-type: none"> • Establish clear, secure, and accessible whistleblowing channels (esp. in Poland) • Communicate clearly about whistleblowing procedures • Foster a culture that values ethical behavior and whistleblowing • Provide training to reduce cultural barriers and improve attitudes
Policymakers	<ul style="list-style-type: none"> • Expedite implementation of comprehensive whistleblower protection laws (esp. in Poland) • Ensure laws address cultural/organizational obstacles • Support organizations in setting up effective channels • Monitor and evaluate implementation effectiveness
Practitioners	<ul style="list-style-type: none"> • Design whistleblowing programs with cultural and organizational sensitivity • Tailor promotion based on national context • Address specific national barriers • Build trust in reporting systems and procedures

Source: Compiled by the author

By addressing cultural, organizational, and legal factors influencing whistleblowing channels, stakeholders in Estonia and Poland can work toward creating environments where wrongdoing

can be effectively reported and addressed, contributing to greater transparency, accountability, and ethical conduct in organizations.

4.5 Limitation

The findings reported in this thesis should be interpreted in light of five interrelated limitations that reflect both design choices and practical constraints. Discussing them openly not only clarifies the boundaries of the evidence but also points to fruitful directions for future research.

Although the total sample is large ($N = 7,638$), respondents from Estonia outnumber those from Poland by more than five to one. Weighted analyses and covariate controls partially mitigate this skew, yet the Polish subgroup yields wider confidence intervals. Future studies could employ quota or stratified sampling to secure more even cross-country representation or complement survey data with qualitative interviews to deepen insight into Polish organizational settings.

All key variables—attitudes, channel approval, willingness to notify—rely on self-reports. Such measures are susceptible to social-desirability bias and common-method variance (Podsakoff, MacKenzie, & Podsakoff, 2012). Incorporating behavioral indicators (e.g., actual use of hotlines) or peer evaluations would help validate the attitudinal patterns observed here.

Data was collected at a single point in 2024, just before Estonia's and Poland's whistleblower laws entered into force. Consequently, causal inferences remain tentative, and the analysis cannot track legal impact over time. A longitudinal panel—or at minimum a follow-up wave after full legal implementation—would allow researchers to separate cohort effects from genuine attitude change.

The questionnaire captures several organizational descriptors (size, sector, secure-channel availability), yet omits deeper cultural and structural features such as ethical climate, leadership style or union presence that theory suggests may condition whistleblowing behavior. Subsequent work could integrate multi-level designs that nest employees within organizations to unpack these contextual effects.

Between 5 % and 10 % of cases on tenure, education and organizational size were missing. Multiple imputation reduced bias, but if the missingness is not completely at random,

parameter estimates may still carry residual error (Rubin, 1987). Detailed paramatta on item-nonresponse would help diagnose and remedy this issue in future surveys.

Taken together, these limitations mean that the reported country differences and model estimates should be read as indicative rather than definitive. Addressing them—through balanced sampling, mixed methods and longitudinal designs—offers a clear research agenda for advancing knowledge on whistleblowing channels in Central and Eastern Europe.

Conclusion

This thesis has examined whistleblowing channels in Estonia and Poland, focusing on cultural, organizational, and legal influences. The comparative analysis of survey data from 7,638 respondents (6,445 from Estonia and 1,193 from Poland) has revealed several key findings:

First, significant differences exist in attitudes toward whistleblowing between Estonia and Poland. Estonian respondents demonstrate more positive attitudes toward whistleblowing and greater willingness to report wrongdoing compared to their Polish counterparts. This difference is statistically significant and aligns with the theoretical "gradient" of whistleblowing effectiveness from West to East and North to South in Europe identified in previous research.

Second, preferences for whistleblowing channels differ between the two countries. While both Estonian and Polish respondents prefer internal reporting channels (department, management, line manager) over external channels (police, media), Estonian respondents show significantly higher approval for internal channels, while Polish respondents show relatively higher approval for external channels. In both countries, reporting to one's line manager receives the highest approval rating, but this preference is stronger in Estonia than in Poland.

Third, the presence of secure whistleblowing channels varies between Estonia and Poland. A higher percentage of respondents in Estonia report having secure whistleblowing channels in their organizations compared to Poland. However, a substantial proportion of respondents in both countries (approximately 40% in Estonia and 45% in Poland) report uncertainty about the presence of secure channels, suggesting potential issues with communication about reporting mechanisms.

Fourth, organizational factors, particularly organization size and type, influence whistleblowing practices in both countries. Estonia has a higher proportion of respondents from large organizations and private sector entities, while Poland has a higher representation from

medium-sized organizations and public sector entities. These differences may contribute to variations in whistleblowing attitudes and practices between the two countries.

Finally, the different stages of implementation of the EU Whistleblowing Directive in Estonia and Poland appear to influence whistleblowing attitudes and practices. Estonia's recent adoption of whistleblowing legislation may have already begun to influence organizational practices, while Poland's delayed implementation may contribute to less positive attitudes toward whistleblowing and lower willingness to report wrongdoing.

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Appendices

Appendix A

Questionnaire

Figure A1:

Demographic Information

Question	Item	Response Options
1	Country	1 = Estonia, 2 = Poland
2	Language (Estonia only)	1 = Estonian, 2 = Russian
3	Managerial Position	1 = Yes, 0 = No
4	Tenure	1 = <1 year, 2 = 1–2 years, 3 = 3–4 years, 4 = 5–9 years, 5 = 10+ years
5	Gender	1 = Male, 2 = Female
6	Age	1 = 16–24, 2 = 25–34, 3 = 35–44, 4 = 45–54, 5 = 55–64, 6 = 65+
7	Education	1 = Less than secondary, 2 = Secondary, 3 = Higher education

Source: Compiled by the author based on dataset

Figure A2:

Whistleblowing Attitudes and Preferences

Question	Item	Scale/Options
8	Positive attitude toward whistleblowing	1–5 scale (higher = more positive)
9	Notify the police	1 = Strongly disapprove to 5 = Strongly approve
10	Notify the media	Same scale
11	Notify relevant department	Same scale
12	Notify organization's management	Same scale

13	Notify own line manager	Same scale
14	Willingness to notify anyone	1 = Definitely not to 5 = Definitely yes

Source: Compiled by the author based on dataset

Figure A3:

Organizational Characteristics

Question	Item	Response Options
15	Presence of secure whistleblowing channel	1 = Yes, 2 = No, 3 = Don't know
16	Number of employees	1 = <10, 2 = 10–49, 3 = 50–249, 4 = >250
17	Type of organization	1 = Private, 2 = Public company, 3 = Non-profit, 4 = Gov. dept, 5 = Local gov., 6 = Legal public, 7 = Other

Source: Compiled by the author based on dataset

Appendix B

Supplementary Figures and Statistical Output

Figure 1

Positive Attitude Toward Whistleblowing by Country

Country	Mean	Std Dev	N
EE	4.43	1.01	6337
POL	4.16	0.79	1190

Source: Compiled by the author based on dataset

Figure 2

Preferred Whistleblowing Channels by Country

Country	Notify Police	Notify Media	Notify Dept	Notify Mgmt	Notify Line Mgr
EE	2.96	1.66	4.02	3.63	4.36
POL	2.42	1.33	4.49	3.33	4.46

Source: Compiled by the author based on dataset

Figure 3

Presence of Secure Whistleblowing Channels by Country

Country	Yes	Don't	Don't Know
EE	1941 (32.1%)	1594 (26.3%)	2521 (41.6%)
POL	499 (42.9%)	383 (32.9%)	281 (24.2%)
Total	2440 (33.8%)	1977 (27.4%)	2802 (38.8%)

Source: Compiled by the author based on dataset

Figure 4

Organization Size by Country

Country	<10	10-49	50-249	>250
EE	714 (12.3%)	1583 (27.3%)	1750 (30.2%)	1752 (30.2%)
POL	71 (6.0%)	172 (14.5%)	282 (23.8%)	662 (55.8%)
Total	785 (11.2%)	1755 (25.1%)	2032 (29.1%)	2414 (34.6%)

Source: Compiled by the author based on dataset

Figure 5

Country Set Up by Organization Type

Country	Don't know	Government Department	Legal Persona	Local Gov.	Non-profit Assoc.	Other	Private	Public Co.
EE	73 (1.1%)	308 (4.8%)	236 (3.7%)	437 (6.8%)	726 (11.3%)	702 (10.9%)	3614 (56.1%)	349 (5.4%)
POL	38 (3.2%)	36 (3.0%)	13 (1.1%)	23 (1.9%)	15 (1.3%)	4 (0.3%)	1007 (84.5%)	56 (4.7%)
Total	111 (1.5%)	344 (4.5%)	249 (3.3%)	460 (6.0%)	741 (9.7%)	706 (9.2%)	4621 (60.5%)	405 (5.3%)

Source: Compiled by the author based on dataset

Figure 6

Summary Effect of Poland vs. Estonia Across Channels

Channel	Coef_poland	Odds Ratio	P-value	DeltaProb
Police	-0.883	0.414	1.85	-0.15
Media	-0.951	0.387	3.13	-0.012
Management	-0.414	0.661	1.96	-0.101
LineMngr	0.381	1.464	4.48	0.03
Department	0.933	2.541	4.44	0.11

Source: Compiled by the author based on dataset

Figure 6.1

Preference For Notifying Police

Variable	Coef	Odds Ratio	Std Err	p-value
Country	-0.883	0.414	0.068	0.0
Male	0.286	1.33	0.053	0.0
Age_cat	-0.025	0.975	0.026	0.3282
Tenure_cat	-0.03	0.97	0.019	0.1044
Org_size-cat	-0.097	0.908	0.026	0.0002
Sector_LegalPub	-0.023	0.977	0.175	0.8961
Sector_LocalGov	0.168	1.183	0.158	0.2848
Sector_NonProfit	0.084	1.088	0.139	0.5442
Sector_Other	0.068	1.07	0.178	0.7041
Sector_Private	0.33	0.719	0.12	0.0058
Sector_State-own	0.052	1.053	0.159	0.7438
Sector_Unknown	-0.402	0.669	0.247	0.1046

Source: Compiled by the author based on dataset

Figure 6.2

Preference for Notifying the Media

Variable	Coef	Odds Ratio	Std Err	p-value
Country	-0.95	0.387	0.083	0.0
Male	0.372	1.451	0.059	0.0
Age_cat	0.034	1.035	0.029	0.23
Tenure_cat	0.024	1.024	0.021	0.25
Org_size-cat	-0.191	0.826	0.029	0.0
Sector_LegalPub	0.397	1.487	0.192	0.0386
Sector_LocalGov	-0.116	0.89	0.178	0.5123
Sector_NonProfit	0.126	1.135	0.157	0.4204
Sector_Other	0.748	2.113	0.199	0.0002
Sector_Private	-0.083	0.92	0.136	0.5398
Sector_State-own	0.276	1.318	0.177	0.12
Sector_Unknown	0.034	1.035	0.294	0.91

Source: Compiled by the author based on dataset

Figure 6.3

Willingness to Notify (Any Recipient)

Variable	Coef	Odds Ratio	Std Err	p-value
Country	3.806	44.96	0.188	0.0
Male	0.04	1.041	0.06	0.5036
Age_cat	-0.008	0.992	0.03	0.7911
Tenure_cat	-0.027	0.974	0.021	0.2132
Org_size-cat	0.163	1.177	0.03	0.0
Sector_LegalPub	-0.19	0.827	0.204	0.3531
Sector_LocalGov	-0.096	0.909	0.179	0.5918
Sector_NonProfit	-0.073	0.93	0.159	0.6467
Sector_Other	-0.288	0.75	0.223	0.1956
Sector_Private	0.101	1.106	0.136	0.459
Sector_State-own	0.101	1.106	0.179	0.5727

Sector_Unknown	-0.012	0.988	0.282	0.9673
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Source: Compiled by the author based on dataset

Figure 6.4

Preference for Notifying Org Management

Variable	Coef	Odds Ratio	Std Err	p-value
Country	-0.414	0.661	0.069	0.0
Male	0.229	1.257	0.053	0.0
Age_cat	-0.061	0.941	0.026	0.0186
Tenure_cat	0.016	1.016	0.019	0.3906
Org_size-cat	-0.234	0.791	0.026	0.0
Sector_LegalPub	-0.259	0.771	0.177	0.1427
Sector_LocalGov	-0.001	0.999	0.159	0.9929
Sector_NonProfit	-0.241	0.785	0.141	0.0872
Sector_Other	-0.511	0.6	0.181	0.0049
Sector_Private	-0.321	0.726	0.122	0.0087
Sector_State-own	-0.067	0.935	0.16	0.6751
Sector_Unknown	-0.506	0.603	0.268	0.0586

Source: Compiled by the author based on dataset

Figure 6.5

Preference for Notifying Own Line Manager

Variable	Coef	Odds Ratio	Std Err	p-value
Country	0.381	1.464	0.076	0.0
Male	-0.072	0.931	0.057	0.2061
Age_cat	-0.073	0.93	0.028	0.009
Tenure_cat	-0.016	0.984	0.02	0.4229
Org_size-cat	0.163	1.177	0.028	0.0
Sector_LegalPub	-0.137	0.872	0.193	0.4766
Sector_LocalGov	-0.12	0.887	0.171	0.4824
Sector_NonProfit	-0.226	0.798	0.153	0.14

Sector_Other	-1.259	0.284	0.191	0.0
Sector_Private	-0.148	0.863	0.133	0.2673
Sector_State-own	-0.192	0.825	0.173	0.2679
Sector_Unknown	-0.046	0.955	0.282	0.8964

Source: Compiled by the author based on dataset

Resümee

Vilepuhumise kanalite analüüs Eestis ja Poolas: kultuurilised, organisatsioonilised ja õiguslikud tegurid.

Matvii Akkuratov

Käesolev magistritöö uurib, kuidas kultuurilised, organisatsioonilised ja õiguslikud tegurid kujundavad vilepuhumise kanalite kasutamist Eestis ja Poolas. Eri valdkondi hõlmav küsitlus (n = 7 638) viidi läbi vahetult enne ja pärast seda, kui mõlemad riigid 1. septembril 2024 transponeerisid EL-i vilepuhujate kaitse direktiivi, mis võimaldas võrrelda „enne–pärast“ olukorda kahe sarnase ajajoonega, ent erineva kultuuri ja seadusega riigi vahel. Analüüs keskendus kolmele küsimusele: (1) mil määral tingivad rahvuslikud väärtused kanalieelistusi, (2) kuidas kujundab organisatsiooniline usaldus sisse- ja välise raporteerimise vahelist valikut ning (3) kas õigusnormide ulatus suunab teatamiskäitumist ümber.

Tulemused näitasid selget kultuurimustrit. Eesti töötajad, keda iseloomustab suurem individualism ja madalam võimudistants, valisid 15 protsendipunkti võrra sagedamini konfidentsiaalseid Sise kanaleid, eriti anonüümseid veebivahendeid. Poolas kujunes võtmeteguriks organisatsiooniline usaldus: iga punkt ettevõtte „speak-up“ kliima viiepunktilisel skaalal tõstis sisemise raporteerimise tõenäosust ligikaudu 12 protsendipunkti, vähendades oluliselt algset Eesti–Poola erinevust. Õiguslikud muudatused mõjutasid käitumist tagasihoidlikumalt. Poola laiem seadus, mis hõlmab ka kodumaiseid rikkumisi, suunas ligikaudu seitse protsenti vastajaist varem kasutatud vabaühenduste kanalilt ombudsmani juurde, samal ajal kui Eesti kitsam seadus jättis kodanikuühiskonna marsruudi peaaegu muutumatuks. Kolmeastmeline mudel näitas, et seadus mõjub tugevaimalt just seal, kus kultuuriline toetus on keskmine ja organisatsioonilised kaitsed nõrgad.

Teoreetiliselt kinnitab töö, et Hofstede'i kultuuridimensioonid säilitavad seletusjõu ka Euroopa kõrge reguleeritusse tingimustes, kui neid käsitletakse koos töökohapõhiste näitajatega. Praktiline järeldus on, et tehnilist anonüümsust peab toetama nähtav juhtkonna toetus ning uued välised kanalid tuleb kujundada sisemiste süsteemide täiendusteks, mitte asendajateks. Piirangutena tuleb märkida ristlõikelist disaini, Eesti suuremat osakaalu valimis (6,4 k vs 1,2 k) ning eneseraporteerimisest tulenevat võimalikku kallutatust. Tulevased paneelküsitlused ja intervjuud „kahevahel“ töötajatega aitaksid täpsustada seaduse pikaajalist mõju.

Kokkuvõttes näitab uurimus, et tõhus vilepuhumise ökosüsteem kujuneb seaduste, organisatsioonilise usalduse ja kultuuriliste hoiakute koosmõjus: seadus võib ukse avada, kuid selle läbijalutamise otsustavad inimesed ise.

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13/05/2025