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Compiling the Knowledge Framework of Tax Whistleblowing Disclosure by Analyzing the Role of Organizational Structure and Culture

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ABSTRACT

The aim of the current research is to compile the knowledge framework of tax whistleblowing disclosure by analyzing the role of the organization's structure and culture. In the current complex and global economic era, concepts such as financial transparency and disclosure knowledge in the field of taxation have become vital for sustainable development and creating economic justice. The present research aimed to answer how structural and cultural factors influence tax whistleblowing by using qualitative content analysis and data triangulation. The research spanned from 2014 to 2023, involving a research community within the tax organization. Six individuals were selected as interviewees using purposeful sampling. The research findings revealed that, despite the presence of structures to facilitate whistleblowing in the tax organization studied, a culture of non-whistleblowing prevailed. In other words, cultural factors overshadowed structural factors, rendering them ineffective in many cases. The practical implication of this research for policymakers, managers, and other administrative professionals is to emphasize the role of organizational culture over other factors influencing tax disclosure knowledge towards organizational transparency. Success in developing tax whistleblowing disclosure knowledge hinges on acknowledging cultural beliefs about whistleblowing, as structural arrangements alone cannot promote organizational whistleblowing. ©authors

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1. Introduction

In the current complex and global economic era, concepts such as financial transparency and disclosure knowledge in the field of taxation have become vital axes for sustainable development and the creation of economic justice (Kenny and Fotaki, 2023). Tax disclosure is one of the effective means in reducing corruption, increasing economic symmetry, and strengthening government financial structures (Uygur and Napier, 2023). In this regard, the development of tax whistleblowing disclosure knowledge is known as an important tool in creating transparency and exposing defects in the tax system (Okoro and Chineke, 2022). This study aims to investigate and analyze the knowledge framework of tax whistleblowing disclosure by analyzing the role of organizational structure and culture and identifying the factors that are effective in the success or failure of this process. The organizational structure, as the main framework, plays a vital role in creating the right environment for disclosing tax knowledge and gaining the courage of the organization's employees to declare defects (Batrancea, Nichita, and De Agostini, 2022). Additionally, organizational culture is influential as a key factor in shaping employees' values and attitudes towards tax whistleblowing disclosure knowledge (Oelrich and Erlebach, 2021). Administrative corruption is one of the serious problems of the contemporary world (Zarandi and Vaezi, 2018). Administrative corruption entails many tangible and intangible costs that threaten the security, health, and well-being of organization members, customers, and society (Rafi pour, 2009). This phenomenon hinders investment, creates obstacles in the path of economic growth and development, weakens the administrative structure, and undermines the legitimacy of the government and the rule of law (Marwaha, 2017; Hennequin, 2020). There are various methods to prevent and combat administrative corruption, with the development of tax whistleblowing knowledge disclosure being one of the branches of knowledge and information

transparency in tax organizations (Lewis, 2021). Developing knowledge of tax whistleblowing is an important way to identify and prevent corruption and fraud (Ceva and Bocchiola, 2019). There are various types of whistleblowing, including internal whistleblowing (based on organizational information) (Cho, Jik, and Song, 2015). In internal whistleblowing, a person inside the organization makes a disclosure against the organization or their colleagues. The development of tax whistleblowing disclosure knowledge has many consequences, including strengthening accountability, honesty, integrity, and transparency of information and knowledge in the organization. Whistleblowing support has a positive and significant relationship with the organization's performance in the public sector (Dyck, Morse, and Zingales, 2010).

Some studies indicate a link between disclosure and more general processes of organizational change and stability. The development of tax whistleblowing knowledge is not a common phenomenon. Many members of the organization avoid it and when faced with errors and corruption, they remain passive and do not take action (Zakaria, 2015). Many factors affect organizational whistleblowing, such as organizational identity, organizational leadership (Aqli and Nik Menesh, 2019), work ethics (Safari and Fattah Ziyarani, 2018), appropriate training, support for women's whistleblowing, prevention of retaliation, and cultural factors (Lavena, 2016; Bashir et al., 2011). A review of internal research shows that no research has been done on the knowledge of tax disclosure and tax whistleblowing. Yadgari (1400) investigated the effect of social conservatism on auditors' warnings using the multiple linear regression method. Using multiple regression analysis, Roghani and Korshizadeh (2018) investigated the obstacles to the establishment of whistleblowing and its impact on the performance of a petrochemical company. Farhadinejad and Jafari (2018) investigated the causes of organizational whistleblowing

and the reasons for reluctance to whistleblowing in government organizations. None of the aforementioned research has investigated the role of organizational structure and culture in the development of tax whistleblowing knowledge in Iran with a qualitative method. In order to improve the understanding of the concept of tax disclosure knowledge and its role in reducing tax violations and creating transparency, this study analyzes the components of the organizational structure, including the division of duties, responsibility, internal and external communications, as well as organizational culture through factors such as values, beliefs, and attitudes. Also, through the study of successful and unsuccessful experiences of organizations in this field, the key points and practical solutions for developing the knowledge framework of tax whistleblowing are explained. In the end, an effort is made to emphasize the importance of paying attention to the appropriate organizational structure and an enthusiastic organizational culture for the disclosure of tax knowledge as a basic tool to achieve economic and social goals. This study will not only help to improve our knowledge about the disclosure of tax knowledge but will also make an important contribution to more effective decisions and creating optimal strategies in the field of reforming the tax system of countries. Therefore, this research is looking for an answer to the question, what is the knowledge framework of tax whistleblowing disclosure through analyzing the role of the organization's structure and culture?

2. Literature Review

Knowledge of Tax Disclosure Tax disclosure knowledge refers to the disclosure of information related to tax violations and deficiencies by individuals who have access to internal or confidential information of organizations or financial institutions (Jackson et al., 2014; Latan, Chiappetta Jabbour, and Lopes de Sousa Jabbour, 2021). These individuals are commonly known as information and evidence regarding tax violations and financial corruption. The primary objective of this process is to

uncover tax deficiencies and violations to organize and enhance the tax system, boost financial transparency, reduce corruption, and reinforce financial discipline in society (Latan et al., 2019). Tax Whistleblowing Tax whistleblowing involves the process of reporting and revealing tax violations, deficiencies, or deviations by individuals within or outside the relevant financial organizations and institutions. These individuals could be employees of organizations, auditors, financial advisors, legal professionals, or other individuals with access to tax information. By offering information and documentation concerning violations, whistleblowers supply information to regulatory bodies or judicial authorities to take necessary actions in addressing these cases (Smaili and Arroyo, 2019; Akimova, Litvinova, Ilchenko, Pomaza-Ponomarenko, and Yemets, 2020). In essence, the knowledge of tax disclosure and tax whistleblowing research aims to identify, disclose, and address tax violations and deficiencies to enhance the tax system, combat corruption, and promote financial transparency in society. Organizational Culture in Whistleblowing Organizational culture can significantly influence whistleblowing (Taiwo, 2015).

Organizational culture exists at different levels of the organization and is described by examining organizational structure, policies, religious rituals, behavioral and value norms. According to Berry (2004), the seven dimensions of organizational culture that lead to whistleblowing by influencing the thought process of employees are Vigilance and being alert to mistakes and errors, Engagement, Credibility, Accountability, Empowerment, Courage, and Options (Previtali and Cerchiello, 2022). Being vigilant for wrongdoing means informing the members of the organization about moral values and standards and sensitizing them to wrongdoing. Commitment refers to the willingness of employees to adapt to the values of the organization and to have an organizational identity. Credibility means organizational culture (Zaldwebger, 1978; Woods et al., 2022), which gradually induces beliefs in employees (Teichmann and Falker,

2020). Organizational structure in whistleblowing includes many factors that influence an individual's decision to blow the whistle. This highlights the importance of structural factors in organizational whistleblowing. Designing and implementing frameworks that facilitate and promote righteous virtues, supporting disclosure in the mission statement and employee contracts, compiling and publishing ethical codes as a written, official, and transparent document for all individuals in the organization, and designing an effective complaint procedure are among the structural factors that affect whistleblowing or non-whistleblowing. An effective complaint procedure specifies to which authority whistleblowers should report. This authority can be the existing command hierarchy or a person or a special unit such as an inspector or security committee (Buccirossi, Immordino, and Spagnolo, 2021). Kenny et al. (2023), in a research titled and work of disclosure: physical vulnerability and survival after information disclosure, showed that tax whistleblowing can increase information transparency in the organization in the long term. Krügel and Uhl (2023) showed that promoting tax whistleblowing can reduce many of the revision costs in the organization. Culiberg and Mihelič (2016) highlighted the importance of tax whistleblowing in today's era based on digital transformations. Devine (2015) discusses the internationalization of support for tax whistleblowers. Nekovee & Pinto (2019) showed that organizational structure plays an important role in tax whistleblowing. Palumbo & Manna (2019) identified identity as an important factor in playing a role in tax disclosure knowledge. Understanding tax disclosure as a vital concept in the field of finance and economy is crucial and has significant implications in societies and countries. Tax disclosure knowledge can act as a powerful tool in reducing financial corruption and tax violations. The disclosure of tax deficiencies and violations by individuals with access to insider information can lead to the identification and retribution of illegal financial operations and legal violations

(Eisenstadt and Pacella, 2018). Tax disclosure increases transparency in financial and government performance (Rachagan and Kuppusamy, 2013). This process provides important and necessary information about tax violations and illegal transactions to the public. It allows citizens to assess the weaknesses and strengthen the strengths of the financial system. By reducing tax violations and exposing defects, government revenues increase. This leads to the strengthening of the government's financial resources for the provision of public services and economic development (Philmore, Roszaini, & Mohammad, 2017).

Tax disclosure promotes public trust in organizations, financial institutions, and the government. Transparency and research on tax violations demonstrate the commitment of the government and organizations to uphold justice and financial fairness in society. Tax violations and financial corruption can result in financial imbalance and unfair distribution of resources. Understanding tax disclosure helps maintain financial equilibrium and enhance the resource distribution system by minimizing these violations. The presence of tax disclosure structures and mechanisms enhances financial discipline in organizations and institutions. Employees and financial agents are motivated to adhere to accuracy and ethical principles in their financial conduct. Knowledge of tax disclosure plays a crucial role in sustainable development and in enhancing the economic and social status of society by providing transparency of organizational information, reducing corruption and financial violations, strengthening public trust, and promoting financial discipline.

3. Methodology

The current research is an exploratory and qualitative study, utilizing the triangulation technique to collect data. In essence, data was gathered through participatory observation and interviews. The practice of collecting data through two or three methods is known as data triangulation (Yen, 2009). Participatory observation is a crucial component of qualitative research. The

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observation was conducted by one of the researchers, who served as a tax auditor in one of the branches of the country's tax affairs organization for eight years, from 2017 to 2023, and thus possessed a comprehensive understanding of the structural and cultural aspects of the tax organization. Through targeted sampling, 6 interviewees were selected (refer to Table 1).

The interviews were semi-structured, with an average duration of one hour and 12 minutes each. All interviews were recorded, transcribed, and typed after obtaining consent from the interviewees. The study population comprised employees of the Tax Affairs Organization, selected through a judgmental sampling method.

Table 1. Demographic information

work experience	Job	education	Age	gender	Code
19	Employee of the General Department of Tax Affairs	Masters	42	Man	P1
28	Employee of the General Department of Tax Affairs	Masters	50	Man	P2
14	Employee of the General Department of Tax Affairs	Masters	37	Man	P3
21	Employee of the General Department of Tax Affairs	P.H.D	44	Man	P4
11	Employee of the General Department of Tax Affairs	Masters	33	Female	P5
20	Employee of the General Department of Tax Affairs	P.H.D	40	Female	P6

To design interview questions from Barry's point of view (2004) regarding the cultural components affecting whistle-blowing (vigilance and alertness against wrongdoing, commitment, credibility, accountability, empowerment, courage, and the right to choose) as well as the existing literature. In the case of structural factors affecting whistle-blowing (the existence of a written, official, and transparent document of ethical codes, the presence of an effective complaint procedure, the availability of written and official instructions to protect whistleblowers from organizational violations and retaliatory actions), were utilized. Additionally, among the types of tax corruption, audit was less investigated because this type of corruption is more prevalent and common in Iran's tax system. The qualitative content analysis method (Kohlbacher, 2006) was employed to analyze the data. Content analysis is an effective approach to identify hidden meaning units and translate them into understandable concepts and categories to

elucidate a pattern in response to the question under discussion (Qasemi et al., 2011). This method is grounded on the assumption that by analyzing linguistic messages, it is feasible to uncover the meanings of priorities, attitudes, ways of understanding, and organizing the world (Mirzamani et al., 2018; Neuendorf, 2017). Various methods were employed to ensure the research's quality (Sadabadi and Mirzmani, 2021). Initially, two methods of participatory observation and semi-structured interviews were utilized to gather data, with questions designed based on the research literature. Secondly, the sentence was chosen as the unit of analysis. Thirdly, both researchers conducted the analysis unit, identified concepts, and categorized them separately, and then discussed conflicting concepts and categories to reach a consensus. Findings: The conducted interviews were input into the ATLAS TI software for coding. The interview questions are detailed in Table 2.

Table 2. Interview questions

Q1- Are there any standards in your organization for estimating the actual tax amount? Please explain. How much do your colleagues use these standards in each tax audit? Why?
Q2- Are your colleagues proud to be employees of the Tax Affairs Organization? Please explain the reasons for your positive or negative answer.
Q3-Do your colleagues consider themselves committed to fulfilling the tax goals of the organization and the country? Please explain the reasons for your positive or negative answer.
Q4- Are the managers of this organization a role model for employees in terms of the accuracy and accuracy of tax audits (payment and assessment of taxes)? Please explain the reasons for your positive or negative answer.
Q5- Do your colleagues consider it their duty to report audits that are less than reality? Please explain the reasons for your positive or

negative answer.
Q6- Do your colleagues believe that if audits are reported that are less than the reality, someone will listen to them and change the status quo. Please explain the reasons for your positive or negative answer.
Q7- Do you think that if one of your colleagues reports an audit that is less than the truth, he will be supported by the organization and other colleagues? Please explain the reasons for your positive or negative answer.
Q8- Can you tell someone an audit report that is less than the truth of your colleagues, with the assurance that you will remain anonymous? Please explain the reasons for your positive or negative answer.
Q9- Is there a written and official document in your organization about ethical behavior in tax audit? Can the existence of such a document be less effective in the audit report? Please explain the reasons for your positive or negative answer
Q10- Does everyone in your organization know to which person, manager or department they should report an audit that is less than the reality? And can knowing this be less effective in the audit report? Please explain the reasons for your positive or negative answer.
Q11- Is there a formal and specific mechanism in your organization to protect the audit reporters less than the reality against the retaliation of colleagues? And can the existence of such mechanisms be less effective in the audit report? Please explain the reasons for your positive or negative answer

Table 3 shows an example of the conducted interviews.

Table 3. An example of the conducted interviews

Concept	Analysis
Yes, playing a role in society	Yes, the employees of the organization considering that the tax affairs organization is a governing body that plays a major role in the economic events of the society and all the members of the society deal with it in some way and it is an organization with a special character and position. They are proud. Also, participating in earning money for the government and playing a role in the country's economic system is also a source of pride. On the other hand, the income generation of this organization and the difference in receipts, salaries and benefits compared to other government organizations is one of the other reasons for employee satisfaction.
Yes, the character and position of the tax organization	
Yes, the difference in salary and benefits	
No, not handling employee issues	No, in most cases, the main attention of the organization is on the statistics of handling and collecting taxes and achieving the budget goals, and it forgets to deal with the issues of the employees, including their livelihood and mental affairs. For these reasons, employees are not proud of the organization.
Not a low quality of work life	Therefore, they will not be able to serve the family properly and they may be absent in ceremonies and sensitive times in life because the work pressure and sensitivity and stress of financial and tax matters are very heavy.
No high work pressure	
Not high responsibility	
No, the negative attitude of the people is not at the expense of taxes	No, due to the lack of clarification on how to spend the received taxes, the provincial tax is considered a reprehensible thing in the public mind of the country. These factors and some other issues make the employee of the organization unable to be proud of his cooperation with it.
Unfairness of payments Discrimination in appointments	Not due to unfair payments and appointments.
Inadequacy of workload and income disappointment	The proportion between income and workload is not right and it makes employees frustrated.
Inadequate workload	Due to the fact that the employees of the organization compare their workload and other organizations and compare their income, and as a result, the high workload and almost the same income as other organizations demotivates the employees and makes them pessimistic towards the organization. This thinking that the organization takes a lot of work from the forces and does not pay appropriate salaries, is created in the minds of the employees, therefore, a small percentage of very loyal and devoted employees are proud of the organization.
Yes, the feeling of serving the country Yes, you have opportunities and professional opportunities	Yes, many colleagues in the Tax Affairs Organization are proud to work in this organization. The reason for this honor can be attributed to two factors; First, working in a government agency related to tax law enforcement gives them a sense of duty to serve their country and improve tax revenue. Secondly, having the facilities and professional opportunities in this organization can increase colleagues' pride and respect for their jobs.

The analysis of the interviews reveals that the vast majority of interviewees believe there are standards (laws and guidelines) for tax audits within the tax organization, and everyone is expected to adhere to them. One interviewee mentioned, "In recent years, bank transactions have become a standard method for determining the actual tax amount. all employees follow these rules and instructions for tax audits. However, others mentioned that employees face challenges such as lack of expertise, promises and agreements with Modi, ambiguity in laws and directives, lack of consistency in

directive implementation, coordination with superiors, and time constraints associated with these directives.

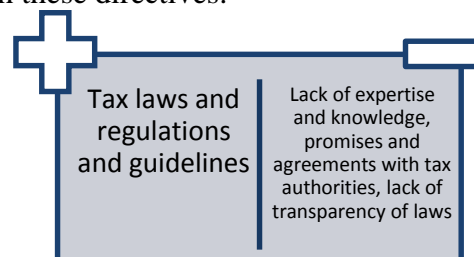


Figure 1. Importance of laws and knowledge and expertise in tax whistleblowing

Also, some employees of the tax affairs organization are not proud of their job and some are proud. The mentioned reasons for being proud were the feeling of playing a role in the society, the character and status of the tax organization, the feeling of serving the country, and the encounter with professional facilities and opportunities. The low quality of working life (including lack of handling of employee issues, high work pressure, high responsibility, mismatch of workload and income, disparity in payments and appointments), and the negative attitude of the people towards tax spending were the reasons that They were mentioned for lack of honor.

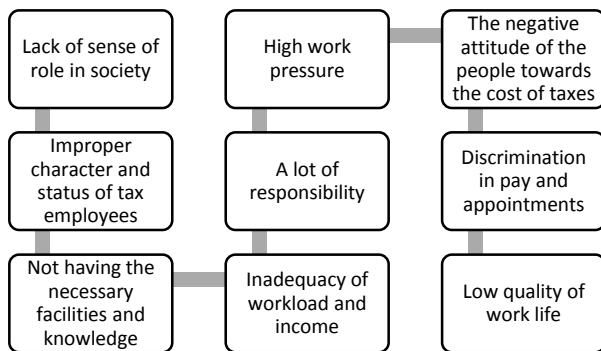


Figure 5. The status of tax employees for non-disclosure and tax whistle-blowing

4. Findings

The findings of this research showed that most employees of the tax affairs organization consider themselves committed to fulfilling the country's tax goals, while a few do not. Reasons mentioned for commitment include work conscience, conscientiousness, accurate goal setting, encouragement to achieve goals, professionalism, and a sense of helping to improve people's living conditions and economic development. For instance, one interviewee mentioned that the tax organization's goals are announced quarterly by top managers, who provide financial incentives like collection bonuses and year-end bonuses to motivate employees to achieve these goals. Dissatisfaction with living conditions and lack of promotion were cited as reasons for indifference and non-commitment to tax goals. The research also revealed that most interviewees do not view the managers of the tax affairs organization

as role models in terms of accuracy and precision of tax audits. Reasons for this included selection based on factors other than merit, resulting in low tax expertise and lack of tax work experience. One interviewee mentioned that managers sometimes issue circulars or notes that contradict the law, enabling abuse by some taxpayers. However, a small number of interviewees noted that in some organizations, managers serve as role models for employees in tax audits, monitoring the accuracy and correctness of audits. Additionally, some employees do not feel obligated to report audits that are below the actual figures, citing reasons such as high workload, the belief that preventing violations is the responsibility of top managers and decision-makers, and the absence of assigned duties for reporting. They also believe that under-auditing is a natural outcome of inadequate resources for thorough auditing, economic pressures, or an organizational culture that encourages under-auditing.

A woman was mentioned. In this regard, one of the interviewees said, "Most of the colleagues not only do not consider reporting corruption as their duty, but also they consider it a disgusting and reprehensible thing, and a person (colleague) who does this. They don't accept and in their gatherings. Some of the interviewees who considered reporting as an employee's duty claimed that employees avoid this work because of obstacles, problems, and the high risk of reporting and identity disclosure. In fact, the disapproval of whistleblowing among employees and the fear of reprehensible labels such as informer and undercover woman, and as a result being rejected from colleagues, and also the fear of corrupt managers prevented the reporting of audits that were less than the reality by the employees of the tax organization. In this case, one of the interviewees said, "Sometimes, because the operational manager is involved in corruption in tax detection and audits that are less than the reality, he accuses the people who report of being pessimistic and questions them, and puts the whistleblower in front of other colleagues.

The findings of this research showed that, according to the majority of interviewees, employees of the Tax Affairs Organization cannot disclose their colleagues' inaccurate audits with the guarantee of anonymity. Some mentioned the lack of secure communication channels and the human-operated reporting system as reasons for this. They expressed concerns about the high risk of information leakage. Others noted that while whistle-blowers may initially remain anonymous, their identities could be exposed in the long run. They highlighted the lack of expertise and training in information protection among supervisory authorities as a factor leading to unintentional or intentional disclosure of the reporter's identity, jeopardizing their social and administrative standing. A few interviewees suggested that employees could report their colleagues' under-audits to the security department or the police prosecutor's office while ensuring anonymity.

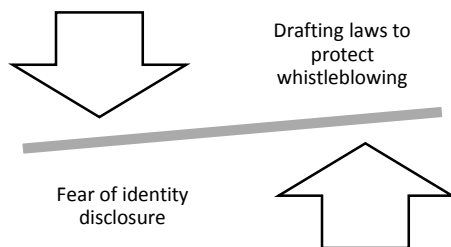


Figure 3. The identity status of tax whistleblowers in tax disclosure knowledge

The findings of this research showed that according to most of the interviewees, there is no written and official document about ethical behavior in tax audits in the tax affairs organization. In this regard, one of the interviewees said, "Documents are read and signed by people at the beginning of service and during appointments, which is the observance of professional ethics. Also, there are general laws such as the Administrative Offenses Law along with these documents. ". And another said that "employees must attend a training class on professional ethics in the tax organization and administrative violations" at the beginning of their service. And according to another interviewee, "points like this are said orally in some training courses." All interviewees agreed that the existence of

such a document can be effective. In this case, one of the interviewees said, "The existence of such a document can prevent the justifications of the offending employees and leave no excuse for anyone". And another claimed that the condition for the effectiveness of the said document is "the organization's regular follow-up to comply with [it] and ... [as a result] strengthening the organizational culture." Finally, Figure 4 shows that structure and culture are two essential factors in the knowledge framework of tax whistleblowing:

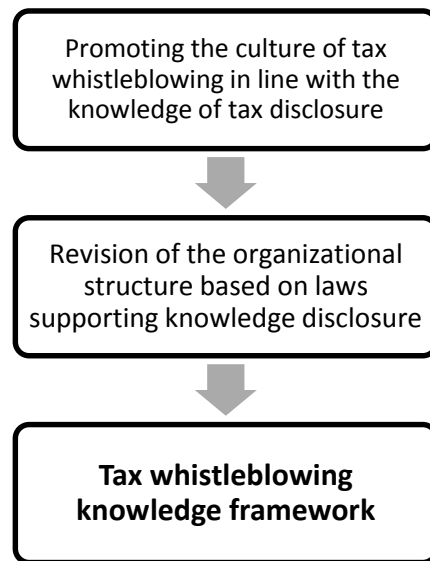


Figure 4. Tax whistleblowing disclosure knowledge framework based on organizational structure and culture

5. Discussion

The aim of the current research is to compile the knowledge framework of tax whistleblowing disclosure by analyzing the role of the organization's structure and culture. In the current complex and global economic era, concepts such as financial transparency and disclosure knowledge in the field of taxation have become one of the vital axes for sustainable development and creating economic justice. The present research tried to answer the question of how structural and cultural factors play a role in tax whistleblowing by using the method of qualitative content analysis and triangulation of data collection. The findings of the research showed that several structures have been created in the studied tax organization to facilitate whistleblowing. In this

organization, there are standards (rules and guidelines) for tax audits, and everyone is required to adhere to them. The employees of the organization know that they should report the audit less than the reality to security and police prosecution. However, the managers of the organization are not role models for employees in terms of the accuracy of tax audits, and there is no written and official document on ethical behavior in tax audits, as well as formal and specific mechanisms to protect those who report less-than-actual audits from retaliation by colleagues.

These findings are in line with the research conducted by Dungan et al. (2015) and Callahan et al. (2002), which demonstrated that the organizational structure influences whistleblowing. Antinyan et al. (2020) explored tax whistleblowing and proposed strategies to enhance tax disclosure knowledge for better transparency within the organization. The study revealed that within the tax organization under investigation, there is a prevailing culture of not whistleblowing over whistleblowing. Some employees take pride in their work, while others do not. Most employees see themselves as dedicated to achieving the country's tax objectives, but a few do not. Some do not feel obligated to report audits that are inaccurate, while others consider it their responsibility. However, due to the negative stigma associated with whistleblowing among colleagues and the fear of being labeled as whistleblowers and subsequently ostracized, they choose not to report inaccurate audits. Some employees believe that reporting inaccuracies will not lead to any action or change, while others believe their reports will be addressed and rectified. Employees concur that the organization does not support individuals who report inaccurate audits. Many feel unable to disclose their colleagues' inaccurate audits while remaining anonymous. Alineqian et al. (2015) obtained similar results and examined the role of organizational culture and structure in whistleblowing. Karimi Patanlar et al. (2009) advocated for promoting tax whistleblowing as a means to combat tax corruption and

enhance tax disclosure knowledge. The research underscores that tax disclosure knowledge is crucial for promoting transparency and understanding an organization's or individual's financial and tax performance. This involves sharing information on tax and financial matters with the public, customers, shareholders, government officials, and other stakeholders. The primary aim of tax disclosure is to foster transparency, public scrutiny, and mitigate tax violations and financial misconduct. Alleyne et al. (2013) also demonstrated that the tax whistleblowing model enhances information transparency in accounting. Cultural factors often outweigh structural factors in influencing whistleblowing. In many instances, cultural aspects can negate the impact of structural measures. One example of ineffective structural measures influenced by organizational culture is employees' reluctance to utilize corruption reporting channels.

6. Conclusion

The practical knowledge of this research for policy makers, managers and all those who are trying to prevent and fight against Corruption is closely linked to the role of organizational culture. The findings of this research indicate that the success of whistleblowing depends on understanding and addressing cultural beliefs about whistleblowing. Merely implementing structural measures is insufficient to encourage organizational whistle-blowing. The advancement of tax whistleblowing disclosure knowledge enables the public to access information about the financial and tax practices of entities and individuals, promoting transparency in financial matters and enhancing financial literacy in society. Moreover, the enhancement of tax whistleblowing knowledge can deter tax violations, as entities and individuals tend to comply with tax regulations when their tax-related information is made public. This practice also fosters public trust in entities and individuals by providing the public with insights into their financial and tax status. Given society's inclination towards intelligence and data-driven initiatives, the

development of tax whistleblowing knowledge enhances data transparency and organizational accountability, thereby reducing opportunities for financial misconduct. By aiding independent institutions and the public in making more informed financial assessments, this information contributes to mitigating financial corruption. In conclusion, the evolution of tax whistleblowing knowledge serves as a vital tool in promoting transparency, building public confidence in financial matters, and enhancing tax literacy. Whistleblowing plays a crucial role in tax organizations. It enables employees and insiders of the tax authority to report information and evidence of financial irregularities, corruption, or financial fraud. This information assists the tax agency in identifying violations and taking necessary measures to investigate and address them. By utilizing the whistleblowing system, individuals who employ illegal methods to evade taxes can be identified. This measure can assist the tax authority in minimizing tax losses and allocating more financial resources to address public needs.

Whistleblowing can help create a transparent and trustworthy organizational environment. When employees know that they can report violations and their concerns are addressed, there will be trust in the tax organization and employees will be more willing to cooperate and accompany the organization.

By creating a strong and reliable whistleblowing system, the tax organization can prevent the occurrence of corruption and financial fraud. The information and evidence obtained through whistleblowing allows the tax authority to identify corruption in the early stages and take active action against it.

Whistleblowing is crucial within the tax organization as it aids in uncovering financial violations, minimizing tax losses, fostering a transparent and trustworthy organizational environment, and combating corruption. Regrettably, the information regarding whistleblowing within the IRS was scarce during my study dismissal review in September 2021. For the latest and most

comprehensive information on the significance of whistleblowing within the IRS, I suggest consulting reputable and authoritative sources and websites that may offer more recent updates on this subject.

Based on the obtained results, the following suggestions are provided:

1. Creating educational contexts and scenarios: To encourage employees to disclose tax knowledge, design a framework for creating educational contexts and scenarios emphasizing the significance and advantages of tax knowledge disclosure. These training sessions can motivate employees to reveal discrepancies by utilizing real-life examples and well-known instances of successful disclosures.
2. Establish protective mechanisms: Develop a protective framework for employees opting to disclose tax knowledge. These mechanisms may involve safeguarding the anonymity of whistleblowers, preventing unlawful prosecution and penalties, and guaranteeing the credibility and authentication of whistleblowers.

3. Encourage active participation: Motivate employees to prioritize disclosure activities by offering financial and non-financial incentives for those who share crucial tax information. These incentives may comprise financial rewards, credit enhancement, and opportunities for promotion within the organization.

Creating a culture of disclosure is crucial. Establishing an organizational culture that promotes and celebrates the sharing of tax knowledge is vital. This culture can motivate employees to disclose tax information by upholding values like transparency, fairness, and ethics within the organization.

Forming Disclosure Committees: Establishing disclosure committees that are responsible for evaluating and following up on tax information provided by whistleblowers can facilitate and speed up the disclosure process. Establishing information systems: Establishing internal information systems that announce the disclosure of tax knowledge to all employees can encourage disclosure and increase the credibility of the organization. The main limitation of this research, like other research

conducted on administrative corruption, was access to those willing to be interviewed. Despite the researchers' emphasis on the anonymity of the interviewees, it was difficult to find and convince people who were willing to be interviewed. It is suggested that future researchers use the findings of this research to design questionnaires and conduct surveys to reveal cultural beliefs and values about whistleblowing, with the hope of replacing incorrect beliefs and values.

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Declaration of Competing Interest

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