

# **The influences of the whistleblower's cultural orientation and normative knowledge: evidence from Hispanic America**

78h

**Sallabery, Jonatas Dutra**

Federal University of Paraná (Brazil)

**Martinez Conesa, Isabel**

University of Murcia

**Flach, Leonardo**

Federal University of Santa Catarina (Brazil)

**Andrade dos Santos, Edicreia**

University of Paraná (Brazil)

## **H) Responsabilidad Social Corporativa / Sostenibilidad**

### **Abstract**

The research analyzed the relations between cultural orientations and normative knowledge, in a direct and moderate way, in the whistleblowing intention of accountants, in the context of Hispanic American countries. We used sample responses from 295 accountants, preparers and auditors of financial statements, from Hispanic American countries. The results emphasized the cultural positioning of horizontality, where the individual sees himself as equal to his colleagues, but which generates less intention to denounce. The knowledge of whistleblowing rules proved to be an important variable to explain the intention to report, and that can moderate the influence of cultural variables on whistleblowers.

porting. *Business & society*, 44(4), 462-486.