

# The Impact of Organizational and Situational Factors on the Relationship Between Disclosure Triangle Elements and Auditors' Whistleblowing Motivation

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## 1. Round 1

### 1.1. Reviewer 1

Reviewer:

"The research employs a descriptive survey method..."—consider providing a justification for choosing this method over longitudinal designs, which might capture temporal changes in whistleblowing motivations.

While discussing the sample size (384), provide more transparency on the response rate and measures taken to mitigate non-response bias.

The figure presents factor loadings but does not provide enough context about which variables showed the strongest correlations. Consider including a summary in the text.

The statement "bureaucracy and the resultant distance..." is a critical observation but would benefit from examples or literature to demonstrate its broader applicability.

The claim that "situational factors do not influence the relationship..." contradicts some existing literature. Address this discrepancy by comparing your findings with other studies.

Authors revised the manuscript and uploaded the new document.

### 1.2. Reviewer 2

Reviewer:

The phrase "well-known institutions such as the World Bank..." could benefit from a specific example of a whistleblowing case tied to these institutions to strengthen its relevance.

The reference to "Disclosure Triangle Theory" requires more context on how it extends or differs from the original Fraud Triangle concept by Cressey (1953).

The claim that whistleblowing "offers significant benefits to both organizational members and external stakeholders" should be supported with quantitative evidence or case studies for validation.

The reliability measures (Cronbach's alpha and composite reliability) are sound, but adding a reference to the thresholds used (e.g., Nunnally, 1978) would strengthen the rigor.

The descriptive statistics report that 55.5% of respondents were male. Discuss how this gender distribution might affect the generalizability of the findings regarding whistleblowing motivations.

The suggestion to strengthen rationalization mechanisms is excellent but would benefit from specific examples of such mechanisms in practice.

The recommendation for drafting guidelines lacks actionable detail. Suggest who should oversee these guidelines and how their implementation could be monitored.

Authors revised the manuscript and uploaded the new document.

## 2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.