



Research on the Impact of Corporate Whistleblowing Climate on Top Management Safety Violations

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Abstract. This study elevates whistleblowing research from the individual behavioral level to the organizational climate level. Based on deterrence theory, it constructs a research model examining how whistleblowing climate influences executive safety violations, exploring the mediating role of perceived formal and informal sanctions and the moderating effect of executives' bottom-line mentality. A questionnaire survey of 260 production department supervisors and executives in high-risk industries reveals: a significant negative correlation exists between whistleblowing climate and executive safety violations; perceived formal and informal sanctions mediate this relationship; executive bottom-line mentality positively moderates the link between whistleblowing climate and safety violations. This study is the first to validate the organizational effectiveness of whistleblowing climate in the field of workplace safety. It reveals a dual-path mediation mechanism and its boundary conditions for suppressing executive safety violations, providing theoretical foundations and practical insights for curbing accidents at their source and enhancing safety governance.

Keywords: workplace safety; top managers; safety violations; bottom-line mentality; formal punishment; informal punishment

1 Introduction

Work safety serves as the lifeline of economic and social development, bearing direct implications for public welfare and the overall progress of the nation. Currently, China's work safety efforts face a challenging phase of overcoming obstacles, where traditional accident hazards intertwine with emerging safety risks, resulting in persistent and frequent production safety incidents[13]. Senior management, represented by the company's principal responsible person, bears comprehensive responsibility for work safety[18]and holds key accountability for preventing and rectifying production safety accidents within the company[4]. However, analysis by the State Council Work Safety Committee of rectification measures for major production safety accidents over the past five years reveals persistent safety violations by senior managers. Malicious non-compliance and even repeated offenses despite penalties remain prevalent[7]. Safety violations by senior management, particularly top executives, have become a root cause of

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production safety accidents and a persistent challenge in China's work safety governance. Therefore, gaining a deep understanding of the factors influencing senior executives' safety violations and their underlying mechanisms holds significant practical importance for effectively addressing such violations and preventing corporate production safety accidents at their source.

Deterrence theory posits that the certainty of punishment is more effective than its severity in deterring misconduct[16]. In the financial sector, extensive research has confirmed the deterrent effect of whistleblowing mechanisms on improper conduct[11,24,30]. This study posits that this logic equally applies to workplace safety. Senior management safety violations often exhibit high concealment, whereas robust whistleblowing systems and the organizational climate they foster effectively establish a comprehensive oversight network. By enhancing information transparency[11], this network significantly increases the likelihood of violations being identified and exposed[12], thereby reinforcing executives' psychological expectation that "violations will inevitably be detected"—that is, their perceived certainty of punishment. According to deterrence theory, this perception effectively suppresses individuals' intentions to engage in deviant behavior[29]. Thus, the whistleblowing climate exerts substantial deterrent pressure on executive safety violations by reinforcing the perception of punishment certainty.

A bottom-line mindset refers to a one-dimensional thinking pattern where individuals focus solely on achieving baseline outcomes (typically operational results) while neglecting other critical matters[9]. This self-perception factor profoundly influences behavioral choices[8]. Executives with a high bottom-line mindset regard financial[9] performance as their core interest and are highly sensitive to any risks that may threaten this objective. When an organization fosters a strong whistleblowing culture, the certainty of exposing violations increases significantly. For executives with a strong bottom-line mindset, the potential consequences of being reported for violations—such as shutdowns, fines, or career interruptions—could directly undermine the bottom-line outcomes they have painstakingly cultivated. According to deterrence theory, when individuals perceive the costs of behavioral consequences outweighing the benefits, they develop strong negative expectations that inhibit deviant behavior[5,25]. Therefore, executives with stronger bottom-line mindsets exhibit greater compliance with external oversight signals to avoid damaging their core interests. This makes the whistleblowing climate demonstrate a stronger marginal deterrent effect in suppressing their safety violations.

Formal punishment refers to explicit penalties imposed for misconduct[27], encompassing administrative sanctions, corporate penalties, and government sanctions against the company. Based on deterrence theory, the certainty of punishment refers to the likelihood that violations will be detected and penalized by the organization, while the severity of punishment denotes the intensity of the penalty imposed. Together, certainty and severity form the key deterrent mechanism suppressing individual misconduct[6]. A high-intensity whistleblowing climate significantly increases the probability that violations will be exposed and reported by internal members, directly enhancing punishment certainty. Simultaneously, whistleblowing itself often triggers explicit and severe

formal consequences. For instance, at the individual level, Callahan[1] found that whistleblowing can lead to employee termination. At the organizational level, Miceli[15] observed that whistleblowing can result in government administrative penalties, stock price declines, and financial losses for the organization. Watts and Buckley's dual-processing model of whistleblowing posits that organizations face financial and reputational crises following whistleblowing incidents[28]. These observable examples of punishment make the severity of potential penalties for misconduct more concrete, clear, and credible to executives. Thus, the whistleblowing climate enhances executives' overall perception of formal sanctions by simultaneously increasing their expectations regarding both the certainty and severity of punishment.

As a coercive organizational oversight mechanism, formal sanctions aim to effectively deter and prevent violations by heightening individuals' awareness of the consequences for rule-breaking—that is, by increasing the real and economic costs of non-compliance—thereby creating a powerful deterrent effect[3]. Based on deterrence theory, individuals' perceptions of the certainty and severity of punishment influence their intent to engage in deviant behavior. The higher the perceived certainty and severity of formal punishment, the greater the likelihood of preventing such behavior[29]. When executives perceive greater certainty and severity in formal punishments, they anticipate higher exposure risks for safety violations alongside more severe professional, economic, and legal consequences. This heightened perception of deterrence significantly elevates the anticipated costs of non-compliance. Based on the rational choice logic of deterrence theory[31], after weighing the benefits of violations against potential risks, executives will effectively suppress their motivation and inclination to engage in safety violations to avoid negative consequences. Existing research has demonstrated that formal penalties effectively deter executive misconduct[32,33]. Therefore, the whistleblowing climate may influence executives' perception of formal punishment, thereby affecting their safety violations.

The costs of misconduct for individuals encompass not only formal sanctions but also informal sanctions[21]. Informal sanctions represent the uncertain social penalties for misconduct, such as loss of peer respect and approval, threats to career prospects, and reputational damage[27]. Research indicates that whistleblowing often directly exposes whistleblowers to severe informal penalties[14,17]. Based on deterrence theory, a strong whistleblowing climate enhances the certainty of informal punishment by increasing the likelihood of internal exposure of violations. Simultaneously, it enables executives to more clearly anticipate potential reputational damage and career limitations, thereby intensifying the perceived severity of informal punishment. This significantly heightens their perception of informal punishment.

Consistent with formal sanctions, informal sanctions exert significant restraint on individual deviant behavior. Some studies even indicate that informal sanctions exert greater deterrent effects than formal sanctions[22]. Warkentin[10] found that individuals' perceptions of informal sanctions positively influence compliance with safety policies. Zhu[33] proposed that independent directors are more likely to experience discomfort such as embarrassment or shame when penalized, thereby motivating stricter rule adherence in daily operations. Tong[26] concluded that executives' discovery of

personal power abuse through on-the-job consumption severely damages their reputation in the managerial market, effectively deterring covert corruption. Therefore, the whistleblowing climate, as an internal oversight and exposure mechanism within an organization, heightens perceptions of informal punishment. This, in turn, encourages more cautious decision-making regarding safety behaviors, ultimately reducing the likelihood of safety violations.

Therefore, this study examines the impact of whistleblowing climate on executive safety violations from the perspective of deterrence theory. It introduces bottom-line mentality as a moderating variable and investigates the mediating role of perceived formal punishment and perceived informal punishment. The research systematically reveals the mechanism by which whistleblowing climate inhibits executive safety violations through multiple pathways.

2 Method

2.1 Participants

Data was collected using a paired superior-subordinate approach at different time points. In the first phase, production department supervisors completed questionnaires on whistleblowing climate, bottom-line mentality, and executive safety violation scales, yielding the first data subset sample N_1 . Two weeks later, in the second phase, the supervisors' direct superiors completed the Perceived Formal Punishment and Perceived Informal Punishment scales, yielding the second data subset sample N_2 . After organizing the corresponding data, invalid questionnaires—those with excessively short or long response times, or excessive consecutive identical responses—were excluded. A total of 260 valid samples were retained for data analysis.

Within the dataset: By enterprise employee size: 12.9% had 100 or fewer employees; 11.5% had 100–300 employees; 32.3% had 300–1,000 employees; 26.9% had 1,000–3,000 employees; and 27.7% had over 3,000 employees. By ownership type: 30.4% were state-owned enterprises, 64.6% were private enterprises, 1.5% were wholly foreign-owned enterprises, and 3.5% were joint ventures.

2.2 Variable Measurement

The research model includes five variables: whistleblowing climate, baseline mentality, perceived formal sanctions, perceived informal sanctions, and executive safety violations. To ensure the reliability and validity of the questionnaire, established scales from both domestic and international sources were adopted. A 5-point Likert scale was used for scoring, requiring respondents to select options based on actual circumstances.

The Safety Whistle-blowing Climate (SWBC) was measured using the scale developed by Park[19]. Based on Chan's[2] reference transfer consistency model, measuring whistleblowing climate requires aggregating individuals' shared perceptions of whistleblowing behavior to the group level. Therefore, this study contextually adapted the scale by uniformly replacing personal pronouns like “I” in the original items with col-

lective terms like “company employees.” Building on this, further adaptive modifications were made to the scale wording to align with the specific context of workplace safety. Through interviews with executives in high-risk industries, this study observed that internal whistleblowing is more prevalent in practice. Consequently, the final scale focuses on internal whistleblowing within the workplace safety context, comprising four items. For example: “When company employees discover accident hazards at work, they report this matter to their direct supervisor.”

Bottom Line Mentality (BLM) was translated based on the scale proposed by Greenbaum[9], adapted to specific work contexts, and revised to align with Chinese enterprise safety management practices. This resulted in four items, such as “Our company executives only care about performance.”

Perceived Formal Punishment (PFP) was adapted from the scale developed by Siponen and Vance[22], translated to fit specific work contexts, and ultimately formed into six items across two dimensions: Perceived Formal Punishment Certainty (PFPC) and Perceived Formal Punishment Severity (PFPS). For example: “If a production safety incident occurs at the company, how likely do you think it is that you would face company penalties (such as dismissal, demotion, or fines)?”

Perceived Informal Punishment (PIP) was translated based on the scale developed by Siponen and Vance[22], incorporating specific work contexts, resulting in six items across two dimensions: Perceived Informal Punishment Certainty (PIPC) and Perceived Informal Punishment Severity (PIPS). Examples include: “If a production safety accident occurs at the company, how likely do you think it is that you would lose the respect and approval of your peers?”

Top Management Safety Violations (TMSV) This study adopted 15 items related to top management safety violations, derived from safety violation reporting policies across Chinese provinces and municipalities.

2.3 Hypothesis

The model diagram is shown in Figure 1. To achieve the purpose of this study, the following hypotheses were formulated:

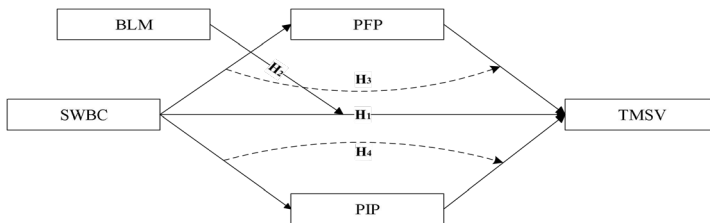


Fig. 1. Theoretical Model.

H₁: whistleblowing climate is negatively correlated with executive safety violations.

H₂: Bottom-line mentality positively mediates the relationship between whistleblowing climate and executive safety violations.

H₃: The whistleblowing climate negatively influences executive safety violations through the perception of formal punishment.

H₄: Whistleblowing climate negatively influences executive safety violations through perceived informal sanctions.

3 Results

3.1 Reliability and Validity Testing

This study employed SPSS 26.0 to conduct internal consistency reliability testing for the scales. As shown in Table 1, the Cronbach's α values for whistleblowing climate, bottom-line mentality, perceived formal sanctions, and perceived informal sanctions regarding executive safety violations were 0.780, 0.795, 0.832, 0.839, and 0.913, respectively, all exceeding the critical threshold of 0.7. This indicates that the scales used in this study possess high reliability.

Table 1. Reliability Analysis Results.

Variable	items	Cronbach's α
SWBC	4	0.780
BLM	4	0.795
PFPP	6	0.832
PIP	6	0.839
TMSV	15	0.913

Table 2. Comparison of Model Fitting Indices (N=260).

Model	χ^2	df	χ^2/df	CFI	TLI	RMSEA	SRMR
Single-factor model ^a	1373.759	554	2.480	0.835	0.823	0.075	0.057
Two-factor model ^b	1212.674	550	2.205	0.867	0.856	0.068	0.057
Three-factor model ^c	1075.825	545	1.974	0.893	0.884	0.061	0.053
Four-factor model ^d	939.037	542	1.733	0.920	0.913	0.053	0.049
Five-factor model ^e	845.566	535	1.580	0.938	0.931	0.047	0.046

Note: ^aSWBC+BLM+PFPP+PIP+TMSV; ^bSWBC+BLM+PFPP+PIP,TMSV;

^cSWBC+BLM,PFPP+PIP,TMSV; ^dSWBC,BLM,PFPP+PIP,TMSV; ^eSWBC,BLM,PFPP,PIP,TMSV

First, we conducted Harman's single-factor test, which yielded six principal components with eigenvalues exceeding 1. The first principal component explained 42.361% of the variance, falling below the 50% critical threshold[20]. Second, we examined CMBD through confirmatory factor analysis[23]. Table 2 shows that the five-factor model yielded superior fit indices ($\chi^2/df = 1.580$, CFI = 0.938, TLI = 0.931, RMSEA = 0.047, SRMR = 0.046) significantly outperformed the single-factor model ($\chi^2/df = 2.480$, CFI = 0.835, TLI = 0.823, RMSEA = 0.075, SRMR = 0.057) and other competing models, with this difference being statistically significant at the χ^2 statistic level. Therefore, no severe common method bias was identified in this study.

3.2 Correlation Analysis

Tables 3 report the correlation coefficients for each variable. The whistleblowing climate was significantly correlated with executive safety violations (correlation coefficient $\beta = -0.649$, $p < 0.01$), perceived formal punishment ($\beta = 0.759$, $p < 0.01$), and perceived informal punishment ($\beta = 0.715$, $p < 0.01$); Bottom-line mentality ($\beta = 0.712$, $p < 0.01$), perceived formal punishment ($\beta = -0.777$, $p < 0.01$), and perceived informal punishment ($\beta = -0.830$, $p < 0.01$) were all significantly correlated with executive safety violations.

Table 3. Correlation Analysis Results (N = 260).

Variable	EOF	ES	IT	SWBC	BLM	PFP	PIP	TMSV
EOF	-							
ES	0.341**	-						
IT	0.389**	0.200**	-					
SWBC	0.044	0.008	0.007	-				
BLM	-0.079	0.041	0.012	0.539**	-			
PFP	0.051	-0.004	0.012	0.759**	0.683**	-		
PIP	0.012	0.046	0.061	0.715**	0.626**	0.807**	-	
TMSV	-0.061	-0.029	0.004	0.649**	0.712**	0.777**	0.830**	-
mean	1.780	3.680	5.200	3.703	2.197	3.551	3.684	2.205
Standard deviation	0.641	1.049	2.304	0.804	0.875	0.848	0.842	0.714

Note: EOF, form of enterprise ownership; ES, size of enterprise workforce; IT, type of enterprise industry; * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

3.3 Hypothesis Testing

Table 4. Main Effects Regression Results (N = 260).

Variable	B	SE	t	Sig.	95% CI	
					Lower	Upper
Constant term	4.526	4.328	17.165	0.000	4.006	5.045
EOF	-0.001	-0.002	-0.048	0.962	-0.032	0.031
ES	-0.027	-0.039	-0.771	0.442	-0.095	0.041
IT	0.052	-0.047	-0.868	0.386	-0.171	0.066
SWBC	-0.574	-0.646	-13.567	0.000	-0.657	-0.491

First, we employed a multilevel regression analysis to test the main effect of whistleblowing climate on executive safety violations. The regression results indicate that (Table 4), after controlling for variables, a significant positive relationship exists between the two ($\beta = -0.574$, $p < 0.001$; 95% CI: [-0.658, -0.491]), confirming H₁.

Next, moderated regression analysis was employed to determine whether a significant interaction existed between the hypothesized moderator variable and the independent variable. The results of the moderating effect of bottom-line mentality are shown in Table 5. The interaction between whistleblowing climate and bottom-line mentality ($B = -0.407, p < 0.001; 95\% \text{ CI: } [-0.460, -0.354]$) significantly influenced executive safety violations, supporting H_2 .

Table 5. Regression Results for Moderating Effects (N = 260).

Variable	B	SE	t	Sig.	95% CI	
					Lower	Upper
Constant term	2.265	0.174	13.000	0.000	1.921	2.608
EOF	-0.011	0.365	-0.299	0.765	-0.083	0.061
ES	-0.030	0.207	-1.465	0.144	-0.071	0.011
IT	-0.002	0.010	-0.171	0.864	-0.021	0.018
SWBC	-0.170	0.032	-5.313	0.000	-0.232	-0.107
BLM	0.218	0.267	7.023	0.000	0.157	0.279
SWBC*BLM	-0.407	0.027	-15.128	0.000	-0.460	-0.354

To further elucidate these interaction effects, bidirectional interaction effects were plotted using one standard deviation (SD) above and below the mean of the whistleblowing climate (Figure 2). When executives exhibit a higher bottom-line mindset (mean +1SD), the whistleblowing climate exerts a stronger negative influence on executive safety violations. Conversely, when executives exhibit a lower bottom-line mindset (mean -1SD), the whistleblowing climate's negative effect on executive safety violations is attenuated. Significant differences emerge between high and low bottom-line mindset levels, thereby validating Hypothesis H_2 .

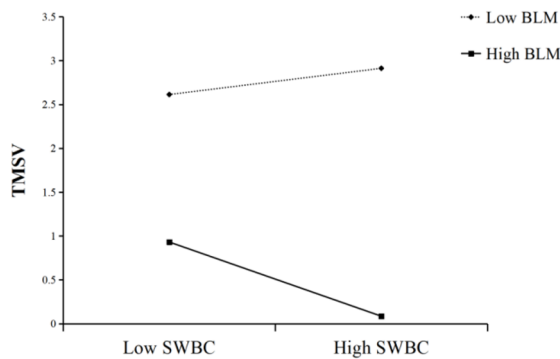


Fig. 2. Interaction Effect of SWBC and BLM on TMSV.

Finally, the mediating effect was tested using Mplus 8.0 software to examine the hypotheses. To prevent multicollinearity issues, both the independent variable (whistleblowing climate) and the mediating variables (perceived formal sanctions and perceived informal sanctions) were centered in this study. Table 6 indicates that perceived

formal sanctions mediate the relationship between whistleblowing climate and executive safety violations (95% confidence interval: [-0.152, -0.017], excluding 0), confirming Hypothesis H₃. Perceived informal sanctions mediate the relationship between whistleblowing climate and executive safety violations (95% confidence intervals: [-0.315, -0.162], excluding 0), supporting H₄.

Table 6. Results of Mediating Effect Tests (N=260).

Path	effect value	Boot standard error	Lower5%	Upper5%
SWBC→PFP→TMSV	-0.078	0.071	-0.152	-0.017
SWBC→PIP→TMSV	-0.232	0.064	-0.315	-0.162
SWBC→PFPC→TMSV	-0.052	0.059	-0.115	0.000
SWBC→PFPS→TMSV	-0.042	0.042	-0.078	-0.011
SWBC→PIPC→TMSV	-0.155	0.048	-0.212	-0.109
SWBC→PIPS→TMSV	-0.069	0.045	-0.112	-0.029

4 Conclusion

Building upon deterrence theory, this study examines the influence mechanism and boundary conditions of whistleblowing climate on executive safety violations. Through a parent-child matching research design, the study collected 260 valid data sets from production supervisors and executives. Findings reveal: Whistleblowing climate exerts a significant negative influence on executive safety violations; Bottom-line mentality moderates the relationship between whistleblowing climate and executive safety violations: under high bottom-line mentality, whistleblowing climate exerts a significant negative influence on executive safety violations; Both perceived formal punishment and perceived informal punishment fully mediate the relationship between whistleblowing climate and executive safety violations.

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