

**Whistle-blowers and Technology:**  
***A Cross-Cultural Framework to Inform the Selection of Effective  
Corporate Malfeasance Reporting Systems***

**Janette Moody, Ph.D., Professor**  
*Management Information Systems*  
*The Citadel*  
*Charleston, SC USA*  
[janette.moody@citadel.edu](mailto:janette.moody@citadel.edu)

**Abstract**

Although the literature has suggested that transnational organizations should consider cross-cultural implications when designing internal control systems, no theoretically-based guidance has been proposed. This paper combines research findings from the areas of sociology and psychology regarding organizational members who report corporate malfeasance (“whistle blowers”), with accounting and information technology research concerning cultural differences in technology acceptance, to provide a suggested framework for matching various cultures with appropriate corporate malfeasance reporting systems. The goal is to provide accountants and information technology professionals in global corporations with a theoretically-based guide for selecting and assisting in the development of corporate malfeasance reporting systems, and to increase management’s awareness of the need to educate organizational members about the importance of using these systems appropriately.