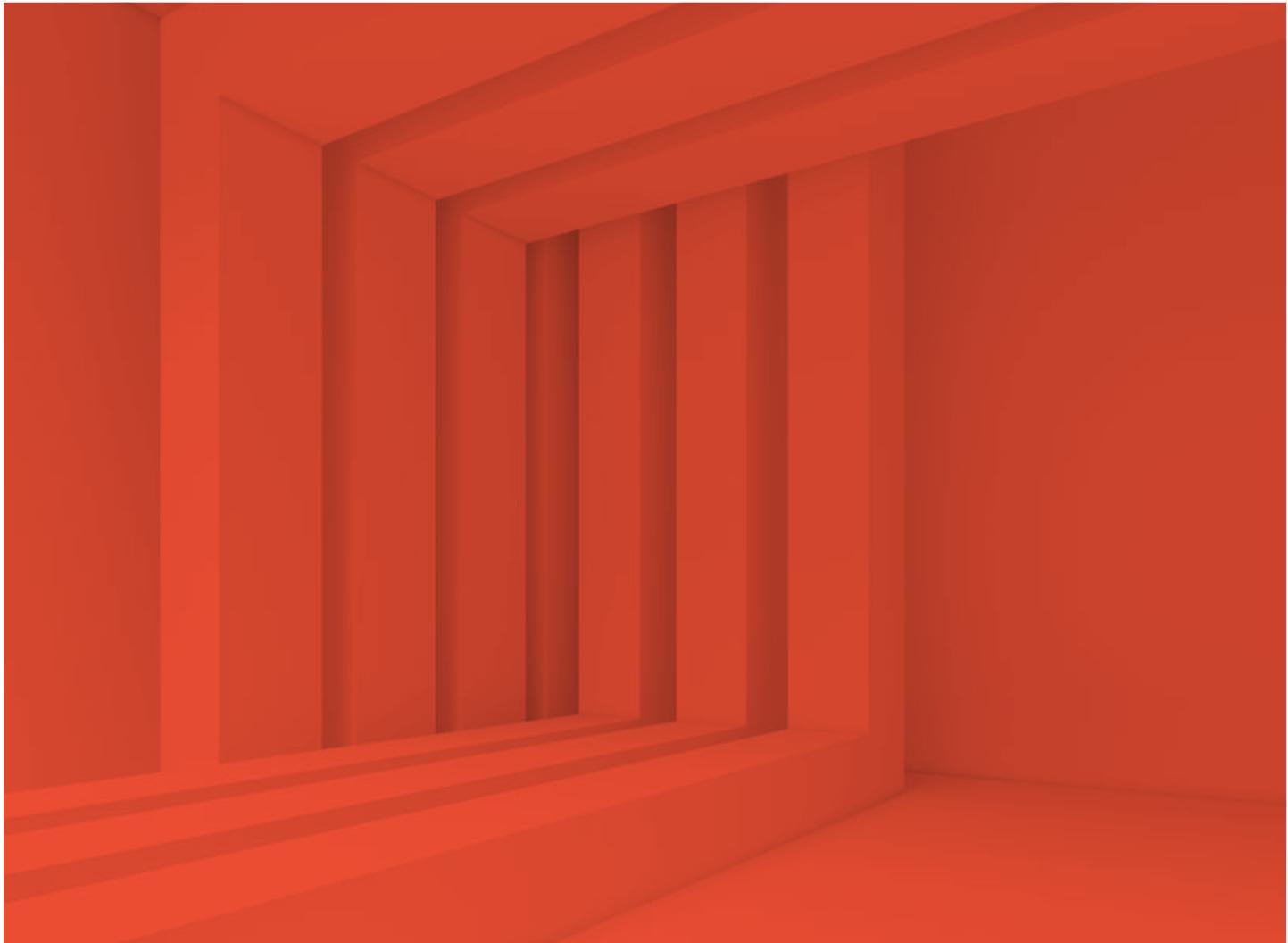


CALL FOR RESEARCH PROPOSALS

Ethics and whistleblowing procedures



About ACCA

ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants. We aim to offer business-relevant, first-choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.

Founded in 1904, ACCA has consistently held unique core values: opportunity, diversity, innovation, integrity and accountability. We believe that accountants bring value to economies in all stages of development. We aim to develop capacity in the profession and encourage the adoption of consistent global standards. Our values are aligned to the needs of employers in all sectors and we ensure that, through our qualifications, we prepare accountants for business. We work to open up the profession to people of all backgrounds and remove artificial barriers to entry, ensuring that our qualifications and their delivery meet the diverse needs of trainee professionals and their employers.

www.accaglobal.com

About the ESRC

The Economic and Social Research Council (ESRC) is the UK's largest organisation for funding research on economic and social issues. It supports independent, high-quality research which has an impact on business, the public sector and the third sector. The ESRC's total budget for 2013/14 is £212 million. At any one time it supports over 4,000 researchers and postgraduate students in academic institutions and independent research institutes.

The ESRC's research makes a difference: it shapes public policies and makes businesses, voluntary bodies and other organisations more effective as well as shaping wider society.

www.esrc.ac.uk



ACCA and the ESRC are calling for research proposals to identify the benefits, challenges and best practices of internal and external types of whistleblowing procedures or other speak-up arrangements.

Proposals should include four case studies from both the public and the corporate sectors in the UK and around the world.

Submission deadline:
30 April 2015.

BACKGROUND

In November 2014, ACCA and the Economic and Social Research Council (ESRC) published the report *Culture and Channelling Corporate Behaviour*¹ to help boards understand culture and the drivers of behaviour in their organisation, recommending actions aimed at facilitating change where needed.

Looking at corporate behaviour, the report distinguished between functional behaviour, helping organisations in the long-term pursuit of their objectives, and dysfunctional behaviour, which can cause accidents, destroy values and potentially create financial and reputational losses.

Ethics reside at the heart of this definition and ways to encourage ethical behaviour remains a significant challenge.

The roundtable discussions and survey results from the Culture and Channelling Corporate Behaviour project suggest that, among other things, having a safe and effective whistleblowing procedure could help foster ethical corporate behaviour.

In the UK, the Whistleblowing Commission established in 2013 by charity Public Concern at Work developed a *Code of Practice* in which whistleblowing is defined as 'the raising of a concern, either within the workplace or externally, about a danger, risk, malpractice or wrongdoing which affects others'.²

Because of the negative connotations that may be associated with the word 'whistleblowing', ACCA as well as many organisations do refer to it as the 'Speak Up' code.

Speak-up arrangements provide an avenue to report instances of wrong, dishonest or illegal activity. This might include waste or losses, error, mismanagement or dishonesty that may harm individuals or organisations. This may relate to people issues and/or business issues and it could involve stakeholders.

People issues might include, for example, employees being treated in an unacceptable way – bullied, threatened, subject to racist or sexual harassment or victimisation.

Business issues might involve, for example, dishonestly obtaining an advantage, avoiding an obligation or causing a loss to another party (eg in dealings with stakeholders). It might mean deliberately providing wrong information but

also mean 'fraud' (a commonly used term that includes activities such as theft, corruption, embezzlement, bribery and extortion as well as conspiracy and deception).³

The UK's Institute of Business Ethics also identified tools such as 'speak-up' lines as being one of the most essential mechanisms for fostering and sustaining ethical behaviour. While in the UK 70% of these lines are managed externally, in Continental Europe, most speak-up lines are managed internally (75%),⁴ it remains to be discovered which is most effective.

RESEARCH OBJECTIVE

Whether whistleblowing procedures or speak-up arrangements should be managed internally, externally or as a combination of both arrangements, is an area which could benefit from further research so as to best advise companies in the development of their own whistleblowing policy.

The key objective of this research is to identify the benefits, challenges and best practices associated with internal and/or external types of whistleblowing or speak-up arrangements.

In addition to this, the research could also highlight what other mechanisms are being successfully implemented to foster and sustain ethical behaviour so that whistleblowing remains a last resort.

The research, which can be a mixture of both synthesis and new research, should aim to inform policy and practice as well as advancing academic research in the area. Two different types of output are expected from the research, there should be a report focused on an academic audience and another report (or set of briefings) for policy and practitioner audiences.

The scope of investigations is global and should not be limited to the immediate business environment. To effectively assess existing whistleblowing policies, research should include a minimum of four case studies taken from both the public and the corporate sectors, not only in the UK but also from a diverse selection of countries around the globe.

In the public sector, cases from the health industry, enforcement or other public service providers would be of relevance; for the corporate sector, studies within financial services or manufacturing and production of goods would be encouraged.

1. The report is the result of a series of national and international roundtable discussions as well as an online survey from among ACCA's global membership to which close to 2,000 members responded. Please visit <http://www.accaglobal.com/culture> to read more.

2. See <http://www.pcau.org.uk/code>

3. A Guide to Whistleblowing Procedures, ACCA, 2011 <<http://www.accaglobal.com/uk/en/technical-activities/technical-resources-search/2011/january/guide-whistleblowing.html>>.

4. P. Wheldon and S. Webley, *Corporate Ethics Policies and Programmes: 2013 UK and Continental European Survey*, 2013.

RESEARCH PROPOSAL FORMAT

International applications are welcome and can be either from a single organisation or a combination of scholars and practitioners, preferably led by an academic organisation.

Proposal and supporting materials should be in a single electronic file in either Word or PDF format and should be concise, not exceeding 20 pages.

Proposals should contain the following information:

- clear and concise definitions and a description of the:
 - research aims
 - proposed research questions
 - methodology
 - key outputs and deliverables
 - costings
 - a detailed timeline
 - pathway to impact (a plan for engaging industry and policy with your research)⁵
- references (max one page)
- a CV for each member of the research team (maximum two pages).

SUBMISSION DEADLINE

Proposals should be submitted no later than 5pm (UK time) on 30 April 2015. The successful proposal will be announced by June 2015 with projects expected to be completed by March 2016.

Proposals can request up to £30,000 for undertaking this project. Please note that any costs incurred, such as travel arrangements, are included in this sum.

All questions and proposals should be directed to
researchcalls@accaglobal.com

5. For further information and guidance on the ESRC *Impact Toolkit*, please visit <http://www.esrc.ac.uk/funding-and-guidance/impact-toolkit/what-how-and-why/pathways/>

POL-CALL-ETHICS-AND-WHISTLEBLOWING