
Whistleblower Protection: Fact or Fiction?

David A. Goodof, Salem State University
Jayanti Bandyopadhyay, Salem State University
Paul F. McGee, Salem State University

EXECUTIVE SUMMARY

Utilizing actual cases, this paper reviews laws covering whistleblowers with an emphasis on the Sarbanes-Oxley Act (2002) to determine if, in fact, whistleblowers are protected under that statute. A secondary purpose is to explore the changes made in the whistleblower provision of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) and whether it will have any impact on whistleblowers. A third purpose of this article is to offer an alternative method to teaching the evolution of whistleblower protection laws to undergraduate business students in business law, accounting, and auditing courses utilizing actual cases with a storytelling approach.

Keywords: Whistleblower protection, Corporate scandals, Sarbanes-Oxley Act, Dodd-Frank Act, Business law and auditing pedagogy.