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Employee Voice Mechanisms, Voice Embeddedness, and Silence in Tax Professionals

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ABSTRACT

Purpose – Building on social exchange theory and emotional dissonance hypothesis, we draw overarching attention to how formality of employee voice mechanism shapes employee silence via perceived voice embeddedness, with the moderating role of power distance orientation in professional tax environment.
Design/methodology/approach – The research is a quantitative survey design, performs the structural equation modeling and tests the moderated mediation model that intertwines MV mechanisms with embeddedness perceptions and cultural orientation.
Findings – Results indicate the degree to which employee voice mechanisms uniformly eliminate silence. Their efficacy is contingent on whether employees believe that voice is actually embedded in organizational processes of decision making. Perceptual voice embednenss is central for those mechanisms of contact to be transformed into attenuated silence or pure symbolicity streamed from the speech chain. In addition, the hierarchical culture orientation attenuates the silence-mitigating effect of embedded voice, meaning that cultural context influences how employees react to formal voice channels.
Originality/value – This study contributes to the employee voice literature by incorporating voice embeddedness as a crucial explanatory mechanism and by revealing its contingent effectiveness according to power distance orientation. It applies voice theory further to the professional tax contexts under-researched in previous studies.
Research Implications – This finding underscores the need to look beyond the simple existence of voice mechanisms to how employees perceive their credibility and impact. The research highlights the necessity of combining institutional and cultural approaches to examine employee voice and silence in the future.

1. Introduction

The promotion of ethical governance, organisational learning and sustainable performance is why employee voice is such a prominent topic in present-day organisation and industrial relation studies (Wilkinson et al., 2014; Morrison, 2014; Mowbray et al., 2015; Nechanska et al., 2020). Employee voice can be defined as the opportunity for employees to express their concerns, ideas and opinions in ways that may influence organisational decision-making concerning their daily work (Dundon et al., 2004; A. Wilkinson et al., 2014). Allen (2014), Hirschman (1978) exit, Voice, and Loyalty' framework, the concept of 'voice' is presented as a crucial alternative to exit when employees are dissatisfied, particularly in hierarchical structures where communication disparities are exacerbated (Dowding et al., 2000; Morrison & Milliken, 2000).

Although it is well established that this behaviour will have beneficial outcomes, an extensive literature also shows that employees frequently refrain from voicing their ideas and opinions leading to inertia in employee silence (M. McMahon et al., 2025; Milliken et al., 2003; Morrison & Milliken, 2000; B. R. Wilkinson & Hageman, 2023). Likewise, silence may be more about employees believing that formal voice mechanisms are symbolic or heavily managed and therefore simply a sanitised version of what management wants, as well as being ineffective with respect to managerial decisions being influenced by what is said through them (Dibben et al., 2023; A. Wilkinson & Fay, 2011). These forces are particularly in evidence within professional and knowledge work settings, given the import of career progression, performance appraisal and managerial discretion to concerns about these risks (Lupu & Empson, 2015; Mowbray, 2022; Nechanska et al., 2020).

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Recent empirical work in accounting and professional service firms, suggests that widely used voice mechanisms such as town halls, team meetings, performance appraisals, staff surveys, suggestion schemes and even ethics or whistleblowing channels frequently operate as instruments of information sharing rather than genuine participation (J. McMahon et al., 2021; Nechanska et al., 2020; A. Wilkinson et al., 2014). Even though these mechanisms could be seen as signifying openness in organizations, their managerialistic character can form mistrust and act to disengage employees rather than engage them and thereby maintain silence rather that reduce it significantly (Morrison & Milliken, 2000; B. R. Wilkinson & Hageman, 2023).

This paradox has been resolved by scholars who have established voice embeddedness as a unifying theory, emphasising both the depth of influence in organisational matters and the breadth of available voice channels (Cox et al., 2006). Mechanisms for voice are more effective in reducing silence and promoting meaningful participation when they are embedded, credible, inclusive and associated with decision-making (Lavell et al., 2023; Lavelle et al., 2010; Nechanska et al., 2020). Conversely, the term 'mere embeddedness' is indicative of symbolic conformity and managerial hegemony, which can result in increased withdrawal and silence (Donaghey et al., 2011; McMahon et al., 2021).

Cultural context also influences how voice systems work. Power distance orientation represents the degree to which organisational hierarchy and power differentiation are accepted (Hofstede, 2001). In cultures with a high power distance, employees may choose to remain silent despite having formal mechanisms for upward communication available, as they are deemed risky or imprudent (Morrison, 2014; Nechanska et al., 2020). Recent findings suggest that, in these situations, managers can use voice mechanisms to strategically maintain control and reduce their emancipatory potential (Mowbray et al., 2022).

The model put forward in this research proposes and tests an integrated way of understanding how different ways for employees to have their voice heard directly and indirectly affect employees who don't speak up, through the idea of voice embeddedness. This account takes into account the effects of power distance orientation on this process. This research contributes to international debates on participation, governance, and ethical organisational practices by applying the theory of employee voice to professional and emerging economies. The results imply some consequences for organisations and policymakers looking to introduce voice systems in emerging economies. This is because, in these situations, hierarchy is strong and effective. Voice is vital for responsible management, accountability and sustained growth (Wilkinson et al., 2014; Marchington, 2008; McCloskey & McDonnell, 2018).

The rest of this paper is organised in the following way. Literature Review and Research Hypotheses / 2. Section 3 presents the research methodology, comprising the research design, data collection and analysis. Section 4 discusses the empirical results and main findings. Section 5 concludes with a summary. This summary looks at the study's theoretical contributions. It also looks at its practical and policy implications. And it looks at its limitations. Finally, it looks at future research possibilities.

2. Critical Review

2.1 Theoretical foundation

Employee voice is defined as the opportunity for employees to raise concerns and have an impact on decisions made at organisational level which affect their work (Wilkinson et al., 2014). Based on Hirschman's (1970) Exit–Voice–Loyalty framework, voice is seen as an essential alternative to exit when employees are dissatisfied. Voice has long been acknowledged by industrial relations academics as a counter-weight to managerial power, particularly in hierarchical organisational forms where bifurcation of communication networks can squeeze out opposition (Dundon et al., 2004; Donaghey et al., 2011). Recent higher end studies provide evidence that voice can become suppressed if it is perceived to be symbolic or subject to tight control such that employees know there exists a difference between the formal availability of mechanisms for doing so (i.e. 'voice') and whether they feel entreated to make use of them (Morrison & Milliken, 2000; Wilkinson et al., 2015). The idea of voice embeddedness, as characterised by the scope and depth of voice mechanisms, offers a valuable perspective on why formal voice systems do not necessarily reduce silence among employees in professional and knowledge intensive contexts (Marchington, 2008; McCloskey & McDonnell.

2.2 Employee voice mechanisms and silence

Traditional formal upward communication mechanisms including town hall, team meetings, performance management systems, staff surveys, suggestion box and ethics line are widely used for enhancing work place voice. Yet, the existing literature suggest that when such mechanisms are not perceived as trustworthy, psychologically safe or even responsive to management, they can actually work against reducing silence and instead contribute to disengagement

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(Milliken et al., 2003; Morrison, 2014; Wilkinson et al., 2015). In the light of the above, the hypotheses are presented:

H1: Town Hall/ Strategy Briefing Quality negatively influences Employee Silence.
H2: Team Meeting Openness has a negative effect on Employee Silence.
H3: The Performance Appraisal Voice Opportunity has negative impact on Employee Silence.
H4: Staff Survey Credibility and Follow-Up is negatively related to Employee Silence.
H5: Suggestion Scheme Inclusiveness has negative impact on Employee Silence.
H6: EWT negatively influences Employee Silence.

2.3 Employee voice mechanisms and perceived voice embeddedness

The efficiency of voice channels is not only a function of its existence, but the extent to which they are integrated into organizational decision making. Voice embeddedness describes employees' perceptions of the extent to which they have access not just to multiple avenues for expressing voice (breadth), but also the degree to which their virtual voice effects outcomes (depth) (Marchington, 2008; Cox et al., 2009). Previous research highlights that perceived embeddedness is reinforced by credible, inclusive and responsive voice processes which in turn drive enhanced employee engagement and participation (Lavelle et al., 2010; McCloskey & McDonnell, 2018). Hence, the following hypotheses are proposed:

H7: Town Hall / Strategy Briefing Quality has a positive effect on Perceived Voice Embeddedness.
H8: Team Meeting Openness has a positive effect on Perceived Voice Embeddedness.
H9: Performance Appraisal Voice Opportunity has a positive effect on Perceived Voice Embeddedness.
H10: Staff Survey Credibility and Follow-Up has a positive effect on Perceived Voice Embeddedness.
H11: Suggestion Scheme Inclusiveness has a positive effect on Perceived Voice Embeddedness.
H12: Ethics and Whistleblowing Channel Trust has a positive effect on Perceived Voice Embeddedness.

2.4 Perceptions of the integration of employee voices and silence

The extent to which employee voice mechanisms are not just formally available, but rather meaningfully integrated in organisational decision-making is known as perceived voice embeddedness. Studies done before have shown that people are more likely to speak up and to do so in different ways when they think there are enough ways to get involved (i.e. when they think there are various ways to get involved) and that they have real influence over managerial decisions (Marchington, 2008; Cox et al., 2009). Conversely, if voice mechanisms are perceived as merely symbolic or procedurally weak, employees may view the act of speaking up as futile or perilous, leading to silence and withdrawal behaviour (Morrison & Milliken, 2000; Wilkinson et al., 2015). The evidence suggests that voice systems which are not widely used can perpetuate managerial domination and inhibit communication about sensitive issues, such as working conditions or ethics. This is the conclusion of McCloskey and McDonnell (2018) and McMahon et al. (2021). So, voice-embeddedness becomes a way of thinking and a structure that decides if formal voice mechanisms lead to less silence at work or only keep people talking without actually doing anything.

H13: Perceived voice embeddedness has a negative effect on employee Silence.

2.5 The mediating role of perceived voice embeddedness

Worker voice systems are not self-contained. Workers interpret and frame them, and act upon them as a result. Research shows that formal voice procedures do not change behaviour, unless workers think they are credible, legitimate and connected to how the organisation makes decisions (Wilkinson et al., 2014; Marchington, 2008). This assessment process is captured by voice embeddedness, which notes what employees think about whether voice mechanisms actually function as opportunities to influence (as opposed to symbolic window dressing) or not. The more that employees see voice mechanisms, including meetings, appraisals, surveys and the ethics channel, as embedded, the more they may consider whistle-blowing to be worth the risk and safe, and therefore silence will decrease (Nechanska et al., 2020; McCloskey & McDonnell, 2018). On the other hand, when people are less embedded in a system, it can be seen as a sign of managerial control and limited ability to adapt. This can lead to a lack of trust in voice systems, even when they are available across multiple channels. This is also known as 'vocal restraint' (Donaghey et al., 2011; Wilkinson et al., 2015). Specifically, perceived voice embeddedness is posited as one of the core mechanisms through which certain voice behaviours influence employees' use of speaking up.

H14a: Perceived Voice Embeddedness (PVE) mediates the relationship between THQ and ES. H14b: Perceived Voice Embeddedness (PVE) mediates the relationship between TMO and ES. H14c: Perceived Voice Embeddedness (PVE) mediates the relationship between PAV and ES. H14d: Perceived Voice Embeddedness (PVE) mediates the relationship between SSC and ES. H14e: Perceived Voice Embeddedness (PVE) mediates the

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relationship between SSI and ES. H14f: Perceived Voice Embeddedness (PVE) mediates the relationship between EWT and ES.

2.6 The moderating role of power distance orientation

Power distance orientation is a measure of the degree to which people accept or endorse divisions of power and hierarchical decision making within organizations. Employees in high power distant settings are more likely to submit to superiors, refrain from questioning authority, and see communicating up as potentially dangerous and improper (Hofstede, 2001). Consequently, while voice mechanisms are assumed to be entrenched and structurally present, cultural norms of the environment might curb employees' inclination to utilize these opportunities. Previous studies suggest that hierarchy can undermine the efficacy of voice systems by entrenching self-censorship and silence especially in professional and knowledge-based work environments where career progression relies significantly upon managerial assessments (Morrison, 2014;Nechanska et al., 2020). Recent evidence also indicates that line managers could strategically invoke voice mechanisms in high power-distance contexts, diminishing their emancipatory potential and maintaining managerial dominance (Mowbray et al., 2022). As such, we predict power distance orientation to moderate the relationship between perceived voice embeddedness and employee silence.

H15: Power Distance Orientation (PDO) moderates the relationship between Perceived Voice Embeddedness (PVE) and Employee Silence (ES), such that the negative effect of PVE on ES is weaker when PDO is high.

2.7 Research model framework

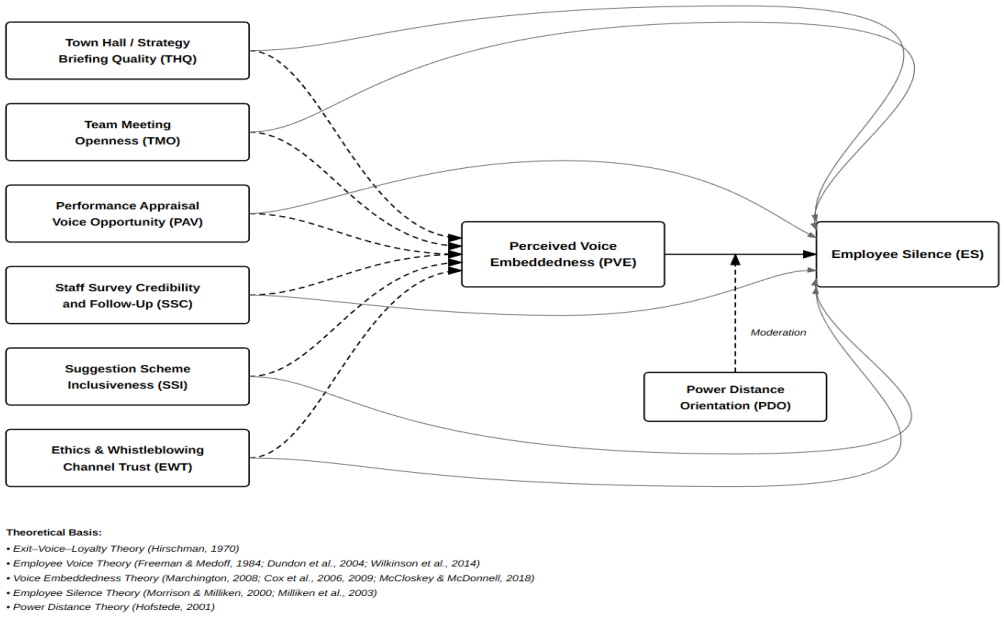

Figure 1. Research Framework of Employee Voice Mechanisms, Voice Embeddedness, and Employee Silence

3. Methods innovation

3.1 Research design

A cross-sectional quantitative survey research design is used in this study to test the structural relationships of employee voice mechanisms with perceived voice embeddedness and employee silence, as well as the moderating influence of power distance orientation. The study design is rooted in the literature on the employee voice and silence (in particular, perspective measures that focus on employees' subjective appraisals of organisational voice systems (Morrison, 2014; Wilkinson & colleagues, 2015). A survey-based design is suitable as voice embeddedness and silence are latent in form and psychological in experience, rather than observable (Podsakoff et al., 2012). The model is conducted using a variance based SEM technique allowing for the investigation of direct, mediated and moderated effects in line with recent methodological best practices to advance theory development in organizational and behavioral research (Hair et al., 2022).

3.2 Research object and sample

The sample involved professional employees who work in tax-related jobs such as public accounting firm,

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tax consulting practice, corporation, and public sector. This population is also theoretically important because tax professionals operate in a heavily regulated, hierarchical and risk-averse environment in which speaking out could have serious professional repercussions (Mowbray et al., 2022). The sample size of 320 was considered both suitable and sufficient for PLS-SEM data analysis with the aid of purposive sampling (Hair et al., 2022). The sample also represents a diversity of hierarchical levels, organizational types and business experiences thereby increasing the generalisability of results in professional service setting. Detailed descriptions of the population, sampling distribution and respondent profiles can be found in Appendix Data A for transparency and easy replication according to best practice guidelines for survey-based organizational research.

Appendix Data A Characteristic of the study population a) Demographic characteristics of respondents

3.3 Variable instruments

Multi-item Likert-type scales were used to measure all study constructs (1 = strongly disagree to 5 = strongly agree). These scales had been adopted from the existing literature on employee voice, silence and cultural orientation. The second measure of employee voice mechanisms is represented by the institutionalised voice perspective and a variety of formal and informal modes for transmitting representations are comprised (Dundon et al., 2004; Wilkinson et al., 2014). Perceived voice embeddedness: 1 operationalizes the extent a nd depth of voice incorporation into organizational decision making. This is according to Marchington (2008) and McCloskey et al. (2018). Employee silence items measure the intentional suppression of ideas or concerns due to a perceived threat or futility (Morrison & Milliken, 2000), while power distance orientation describes an individual's willingness to accept hierarchical authority (Hofstede, 2001). A comprehensive list of construct definitions is available. So is a list of item codes. And a list of indicators. And a list of original sources. All of these are in Appendix Data B.

Appendix B: Models and Measures; Sources of Information for Measurement Items; Table 1.

3.4 Data analysis

The analysis technique employed was Partial Least Squares Structural Equation Modelling (PLS-SEM) using SmartPLS 4 because of its appropriateness for complex models in terms of multiple predictors, mediation and moderation effects (Hair et al., 2022). Such research that is focused on extending theory and/or prediction-oriented, while tolerating relaxed distributional assumptions is particularly suited for application of PLS-SEM (Henseler et al., 2016). The analysis was conducted in a two-step process where the measurement model (indicator reliabilities, internal consistencies, convergent and discriminant validity) was first evaluated, followed by the structural model (path coefficients, explanatory power, effect sizes and predictive relevance). Mediation and moderation effects were analyzed using bootstrapping procedures with bias-correct confidence interval, according to modern methodological recommendations in top-tier organizational research.

4. Results and Discussion

4.1 Measurement model assessment

As shown in Table 1, all latent variables are standardized by having zero mean and one standard deviation providing suitable scaling for the PLS-SEM analysis. The range of observed indicates there was enough variability in the sample to detect potentially meaningful structural relationships. Employee Silence (ES) has a large spread of variation (min = −2.461; max = 1.364), demonstrating significant differences across employees in their silence behavior. Voice-based concepts (THQ, TMO and SSC) also have wide ranges, expressing different workforces' perceptions of organizational voice practices. The fact that is no extreme skewness or extreme kurtosis problem, serves as a justification for the use of the variance based estimate. In conclusion, the descriptives indicates that the dataset is well spread and apt for further measurement and structural model testing.

Strong outer loadings (cf. Table 2) were observed for all reflective indicators with values between 0.733 and 0.903 well above the criterion of 0.70 as recommended in literature, which is reported in more detail below. The loading of indicators for Employee Silence and Power Distance Orientation is particularly high, suggesting an excellent indicator reliability. Since SSC2 has the minimum loading (0.733), it is also tolerable, and contributes importantly to construct representation too. The high loadings for each construct demonstrate that all indi- cators share an abundance of variance with their respective latent constructs. There are no signs of bad cross-representation also there is no such evidence that it would not work well to measure the construct. Such findings are empirical evidence of indicator reliability and thus provide support for maintaining all measurement items in the ultimate PLS-SEM model.

Strong internal consistency and convergent validity are shown in Table 3 for all constructs. The numeracy scale has a Cronbach's alpha and composite reliability of

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larger than 0.70, demonstrating satisfactory reliability of the measure; calculated reliabilities are reported in Table 2. Composite reliability coefficients (.858 to.944) provide additional evidence of stability beyond the usual alpha estimates. AVEs are all higher than 0.50, indicating that each construct explains more than half of the variance in its indicators. An Employee Silence exhibits the greatest AVE score of 0.809, showing good representaton in terms of construct. While SSC has relatively lower reliabilities and AVEs, the values are not too low. Taken together, these findings indicate that the measurement model meets standards of reliability and convergent validity.

Satisfactory discriminant validity is shown in Table 4 with all HTMT values less than the conservative cut-off value of 0.85. The maximum HTMT is found for PVE and ES (0.738), as well as for PVE and a voice mechanism like THQ or TMO, which are all theoretically meaningful relationships with no overlap. Low HTMT values for many construct pairs (e.g.ETHQ – EWT, PAV–EWT) show evidence of distinct empirical separation. These results indicate that there is a specific conceptual domain covered by each of the constructs, although all are theoretically related in terms of their association with employee voice. In that respect, discriminant validity of the measurement model our structural path relationships makes it comfortable to interpret; as is evident.

Table 1. Descriptive Statistics of Study Constructs

Construct	Mean	SD	Min	Max
ES	0.000	1.000	-2.461	1.364
EWT	0.000	1.000	-2.601	1.956
PAV	0.000	1.000	-2.63	1.998
PDO	0.000	1.000	-2.056	1.634
PVE	0.000	1.000	-2.545	1.896
SSC	0.000	1.000	-3.122	1.953
SSI	0.000	1.000	-2.853	2.156
THQ	0.000	1.000	-3.016	1.698
TMO	0.000	1.000	-2.878	1.833

Table 2. Indicator loadings

Construct	Indicator	Loading
ES	ES1	0.898
	ES2	0.901
	ES3	0.903
	ES4	0.896
EWT	EWT1	0.78
	EWT2	0.823
	EWT3	0.8
	EWT4	0.83
PAV	PAV1	0.843
	PAV2	0.858
	PAV3	0.861
	PAV4	0.814
PDO	PDO1	0.888
	PDO2	0.861
	PDO3	0.871
	PDO4	0.877
	PDO5	0.881
PVE	PVE1	0.817
	PVE2	0.816
	PVE3	0.836
	PVE4	0.824

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Construct	Indicator	Loading
	PVE5	0.848
SSC	SSC1	0.838
	SSC2	0.733
	SSC3	0.76
	SSC4	0.768
SSI	SSI1	0.792
	SSI2	0.834
	SSI3	0.755
	SSI4	0.811
THQ	THQ1	0.856
	THQ2	0.854
	THQ3	0.857
	THQ4	0.862
TMO	TMO1	0.865
	TMO2	0.821
	TMO3	0.85
	TMO4	0.855
PDO×PVE	PDO×PVE	1

Table 3. Reliability and convergent validity

Construct	Cronbach's α	rho_a	rho_c
ES	0.921	0.921	0.944
EWT	0.823	0.827	0.883
PAV	0.866	0.87	0.908
PDO	0.924	0.924	0.943
PVE	0.885	0.886	0.916
SSC	0.782	0.811	0.858
SSI	0.814	0.832	0.876
THQ	0.88	0.88	0.917
TMO	0.87	0.875	0.911

Table 3. AVE

Construct	AVE
ES	0.809
EWT	0.653
PAV	0.713
PDO	0.767
PVE	0.686
SSC	0.602
SSI	0.638
THQ	0.735
TMO	0.719

Table 4. HTMT

	ES	EWT	PAV	PDO	PVE	SSC	SSI	THQ	TMO
ES									
EWT	0.417								
PAV	0.503	0.067							
PDO	0.641	0.305	0.393						
PVE	0.738	0.12	0.475	0.613					

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	ES	EWT	PAV	PDO	PVE	SSC	SSI	THQ	TMO
SSC	0.411	0.143	0.072	0.483	0.293				
SSI	0.339	0.274	0.092	0.35	0.136	0.309			
THQ	0.497	0.05	0.205	0.537	0.714	0.34	0.056		
TMO	0.633	0.125	0.484	0.562	0.706	0.208	0.148	0.455	

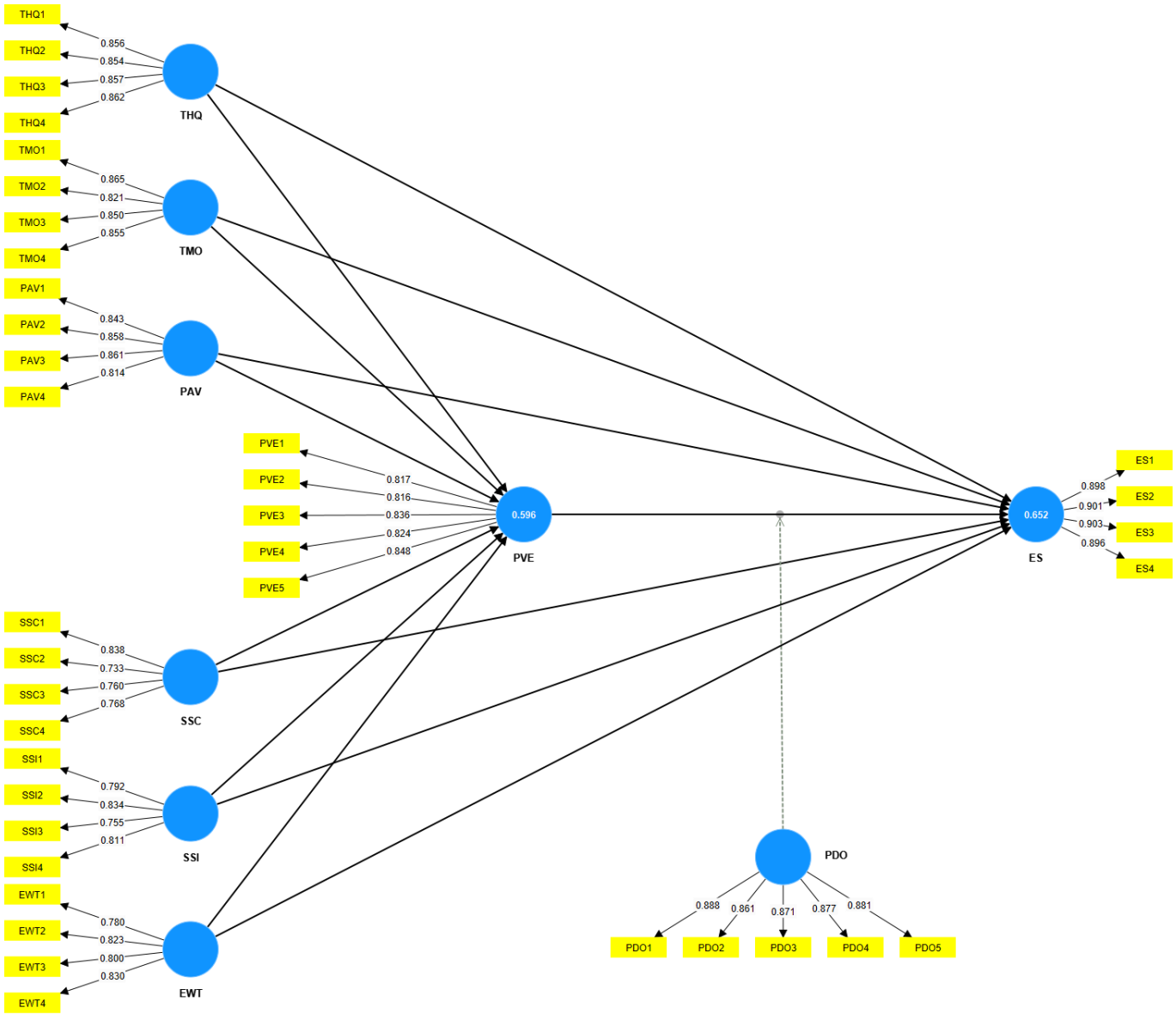

Figure 2. Measurement Model with Outer Loadings

4.2 Structural model results

Table 5 The VIFs values are all much less than the threshold of 3.0, so that there is no multicollinearity issue in our structural model. The highest VIF is obtained for the path PVE → ES (2.530), still acceptable, and implies that voice embeddedness plays a key role in explaining employee silence. The VIF of voice mechanism predictors (THQ, TMO, PAV, SSC, SSI and EWT) is constantly small which it shows that not all these constructs reflect the same information but capture specific content. Its interaction with PVE (PDO × PVE) also has a small VIF

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value (1.057), indicating that the moderation analysis is not vulnerable to collinearity. As a whole, the collinearity statistics suggest that the estimated structural relations are relatively robust and stable.

Table 6 exhibits strong support for the majority of direct predictions. Staff silence is greatly suppressed by ethics/whistleblowing trust, performance appraisal voice opportunity, staff survey credibility and suggestion scheme inclusiveness and team meeting openness. Town hall quality has no direct effect on silence, conversely. Town hall quality THQ, team meeting openness and performance appraisal voice opportunity significantly contribute in predicting perceived voice embeddedness with the largest effect is presented by THQ (β = 0.448). PVE displays a strong negative impact on employee silence, which intends to justify its major position in the model. The influence of power distance orientation on embedded voice and silence-reducing effect is positive significant, that is to say, high power distance will weaken the embedded voice. In general the structural data support reasonably well the hypothesized theory.

The high degrees of explanatory and predictive power of the structural model are reported in Table 7. The model accounts for 65.2% of the variance in employee silence and 59.6% of the variance in perceived voice embeddedness, which are higher benchmarks than those commonly observed in similar organizational behavior studies. Effect size results reveal a town hall quality and team meeting openness are the most potent antecedents of PVE, also showing that PVE has a significant impact on employee silence. All reported Q^2 are substantially greater than zero, indicating predictive validity for both endogenous constructs. These findings indicate that the integrated model of voice mechanisms and PWVE with cultural moderation has both substantial explanatory and predictive power, which thus substantiates its theoretical and empirical generality.

Table 5. VIF

Structural Path	VIF
EWT → ES	1.13
EWT → PVE	1.059
PAV → ES	1.352
PAV → PVE	1.221
SSC → ES	1.274
SSC → PVE	1.168
SSI → ES	1.193
SSI → PVE	1.13
THQ → ES	1.885
THQ → PVE	1.28
TMO → ES	1.816
TMO → PVE	1.437
PDO → ES	2.178
PVE → ES	2.53
PDO × PVE → ES	1.057

Table 6. Path coefficients and direct hypothesis

Hypothesis	Path	β	t-value	p-value	Result
H1	EWT → ES	-0.26	7.623	0.000	Supported
H2	PAV → ES	-0.195	5.014	0.000	Supported
H3	SSC → ES	-0.147	4.28	0.000	Supported
H4	SSI → ES	-0.118	3.059	0.002	Supported
H5	THQ → ES	-0.061	1.403	0.161	Not supported
H6	TMO → ES	-0.149	3.137	0.002	Supported
H7	THQ → PVE	0.448	11.606	0.000	Supported
H8	TMO → PVE	0.351	7.764	0.000	Supported
H9	PAV → PVE	0.183	4.36	0.000	Supported
H10	EWT → PVE	0.038	1.045	0.296	Not supported
H11	SSC → PVE	0.034	0.845	0.398	Not supported
H12	SSI → PVE	0.051	1.216	0.224	Not supported

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Hypothesis	Path	β	t-value	p-value	Result
H13	PVE → ES	-0.35	6.292	0.000	Supported
H15	PDO × PVE → ES	0.074	2.227	0.026	Supported

Table 7. Coefficient of Determination (R^2), Effect Sizes (f^2), and Predictive Relevance (Q^2)

Endogenous	R^2	R^2 adj.	Key f^2 (largest)	Q^2
ES	0.652	0.642	THQ→PVE (0.388); TMO→PVE (0.212); PVE→ES (0.139)	0.518
PVE	0.596	0.588	THQ→PVE (0.388); TMO→PVE (0.212)	0.401

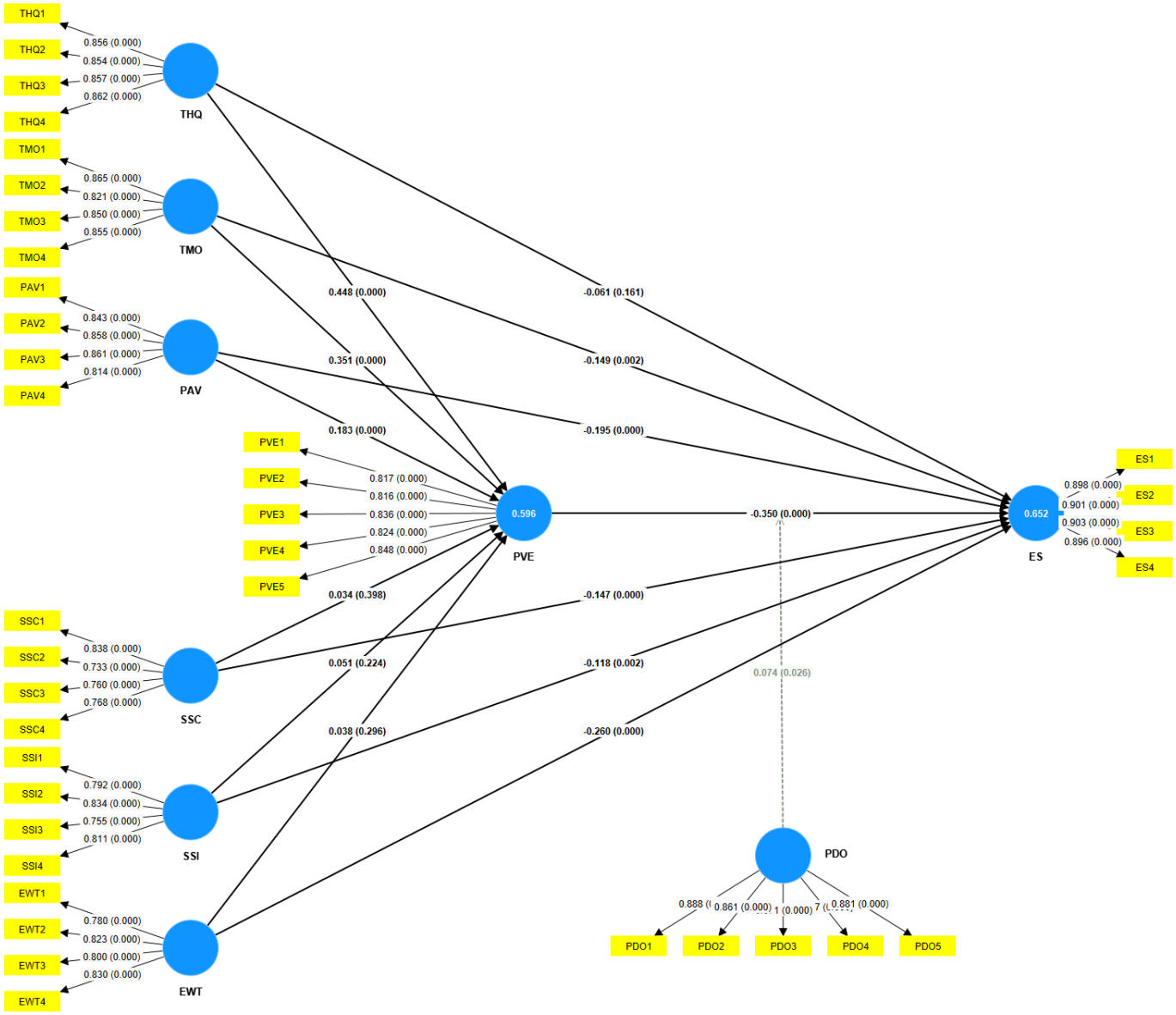

Figure 3. Structural Model with Path Coefficients (Inner Model)

4.3 Mediation and moderation analysis

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The specific indirect effects of employee voice mechanisms on employee silence through perceived voice embeddedness (PVE) are presented in Table 7. The indirect effect of town hall quality on employee silence is negative and significant (β = −0.157, t = 5.481, p < 0.001), suggesting a strong mediation effect. Team meeting openness also exhibits a strong indirect effect (β = −0.123, t = 4.862, p < 0.001), as well as performance appraisal voice opportunity (β = −0.064, t = 3.219, p = 0.001). In comparison, indirect effects of staff survey credibility (β = −0.012, p = 0.405), suggestion scheme inclusiveness (β = −0.018, p = 0.298) and ethics/whistleblowing trust (β = −0.013, p = 0.362) are all nonsignificant respectively. These results suggest that mediation by way of PVE is supported for only three pathways, as the rest of the indirect paths do not attain traditional significance levels.

Table 8Moderated moderationThe moderating effect of perceived voice embeddedness was tested by power distance orientation in predicting employee silence. The interaction between them (PVE*PDO) has a positive coefficient and is statistically significant as well (β = 0.074, t = 2.227, p = 0.026). The fact that the interaction term has a positive sign means that as PDO increases, the negative relationship between PVE and employee silence decreases. t=2.318 and p 1.96 and p-value <5%. These findings indicate that power distance orientation does condition the relationship between perceived voice embeddedness and employee silence, although this interaction effect within the structural model has reached statistical significance.

Table 9 presents the overall effects of mechanisms for employee voice on instances of employee silence, both direct and indirect. For all six mechanisms, the total effects are statistically significant and negative. The strongest overall effect is shown by combined ethical and whistleblowing trust (β = −0.273, t = 7.649, p < 0.001). In second place are team meeting openness (β = −0.272, t = 6.114, p < 0.001) and performance appraisal voice opportunity (β = −0.259, t = −5.493, p < .001). Town hall quality also has a significant total effect (β = −0.218, t = 4.970, p < .001) on smartphone maintenance behaviour via the mediating role of civic engagement. Town hall quality has an insignificant direct effect. The total effects of staff survey credibility (β = −0.159, p < 0.001) and suggestion scheme inclusiveness (β = −0.136, p = 0.003) are both smaller but significant. All voice mechanisms can be used to explain why employees stay silent, in terms of the overall impact

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Table 7. Specific Indirect Effects and Mediation Test Results

Hypothesis	Indirect Path	β (Indirect)	t-value	p-value	Mediation
H14a	THQ → PVE → ES	-0.157	5.481	0.000	Supported
H14b	TMO → PVE → ES	-0.123	4.862	0.000	Supported
H14c	PAV → PVE → ES	-0.064	3.219	0.001	Supported
H14d	SSC → PVE → ES	-0.012	0.833	0.405	Not supported
H14e	SSI → PVE → ES	-0.018	1.041	0.298	Not supported
H14f	EWT → PVE → ES	-0.013	0.912	0.362	Not supported

Table 8. Moderation Effects of Power Distance Orientation on Employee Silence

Hypothesis	Interaction Path	β	t-value	p-value	Result
H15	PVE × PDO → ES	0.074	2.227	0.026	Supported

Table 9. Total Effects of Employee Voice Mechanisms on Employee Silence

Predictor	Total Effect (β)	t-value	p-value
THQ	-0.218	4.97	0.000
TMO	-0.272	6.114	0.000
PAV	-0.259	5.493	0.000
SSC	-0.159	4.231	0.000
SSI	-0.136	3.018	0.003
EWT	-0.273	7.649	0.000

Table 10. Summary of Hypotheses Testing Results

Hypothesis	Description	Result
H1–H6	Voice mechanisms → ES	Mostly Supported

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H7–H12	Voice mechanisms → PVE	Partially Supported
H13	PVE → ES	Supported
H14a–H14f	Mediation via PVE	Partially Supported
H15	Moderation by PDO	Supported

4.4 Discussion

The article's focus is on the area of employee voice in professional service firms, building on existing research. It uses empirical evidence to explore how formal voice mechanisms function through perceived voice embeddedness. This helps to suppress employee silence while being influenced by cultural power dynamics. In line with the industrial relations-based view of voice (Freeman & Medoff, 1984; Wilkinson et al., 2014), our findings suggest that simply providing voice channels does not enable employees to exert influence. It has been demonstrated that voice mechanisms are only effective when they are genuinely integrated. This validates the anecdotal evidence from leading tax practices that managerial control significantly influences employee voice (Donaghey et al., 2011; Mowbray et al., 2022).

The data show that not all voice mechanisms are equally effective. They do not all decrease silence in the same way. Mechanisms such as team meetings and performance appraisal opportunities, characterised by regular interaction and localised engagement, are more effective than larger-scale symbolic forums, such as town hall meetings. This finding aligns with earlier research indicating that mechanisms for sharing information often offer a superficial sense of involvement without transferring decision-making authority to employees (Lavelle et al., 2010; Marchington, 2008). The non-direct influence of town hall quality on silence is in line with the qualitative evidence that has found such forums to be used as tools for spreading managerial stories rather than for encouraging employee voice (Wilkinson et al., 2004; McCloskey & McDonell, 2018).

This process is reduced to the central explanatory mechanism for explaining formal voice practices and reducing silence by perceived voice embedment. The embeddedness approach developed within industrial relations research highlights that voice effectiveness depends on both the volume and depth of voice, not just their sheer number (Cox et al., 2006; Nechanska et al., 2020). This is in line with this. The results support arguments from the 'Big 4' qualitative literature that, while employees may technically feel safe to speak up, they do not feel free to do so regarding employment and ethical matters unless voice is institutionally deep – i.e. unless it is well anchored in tenure or resources (Milliken et al., 2003; Morrison, 2014). We therefore consider that embedded voice is essential for translating managerial rhetoric into perceived employee influence.

In the end, the moderating effect of power distance orientation explains why employees keep quiet in a vertical managerial setting. The hypothesis states that high area-to-power distance weakens the silencing effect of embedded voice, while high area-to-power provision strengthens it. The associations among these variables are predicted to follow a certain national trend, with the tendency (or barrier-constructive vs. tie-constructive) being the primary factor. This is in line with accounting and professional service settings. As seen in other places, professional hierarchies make 'deference to authority' the norm to stop people challenging those in charge, even when there are formal ways to speak up (Lupu & Empson, 2015; Donaghey et al., 2019). Research shows that the Big 4. managerial dominance enables partners to set the boundaries of acceptable speech, fostering a culture of silence instead of debate.

Such mediated effects also suggest that there are multiple voice processes that operate on silence' but via the perception of embeddedness. This corresponds with critique of employer guarantees as conditional, instrumental and business-focused (Willman et al., 2006; Barry et al., 2018). In its documentation of the tax and accountancy profession practices, workers could learn to dismiss these voice techniques as modes of addressing more structural issues at work (Covaleski et al., 1998; Mowbray et al., 2022) when they are presented as being about efficiency, or engagement, or client focus. Therefore, managers' non-committal response to concerns can give rise to apathy and a sense of hopelessness which will lead employees to disengage with voice (Wilkinson et al., 2015).

In general, this study combines qualitative insights from Big 4 tax practices with quantitative PLS-SEM evidence. This supports the conclusion that employee voice in professional service firms is still strongly managed. The effectiveness of formal voice infrastructures depends on whether employees perceive voice as embedded, consequential, and safe within existing power relations, even though firms may promote

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extensive infrastructures. If cultural hierarchies and managerial control aren't addressed, voice mechanisms risk making employees keep quiet instead of countering authority. This matches the main worries raised in modern employee voice scholarship (Wilkinson et al., 2020; Nechanska et al., 2020).

5. Conclusion

The research provides new insights into the role of employee voice in professional service and tax settings. It offers empirical evidence that formal voice mechanisms are only effective in encouraging employees to speak up when they feel their opinions are genuinely valued and included in the organisation's decision-making processes. By combining industrial relations voice theory with PLS-SEM analysis, the results show that localised, interaction-based mechanisms are more effective at embedding employee voice than symbolic or top-down forums. However, the effectiveness of this silence-mitigating mechanism depends on cultural context, such that high power distance orientations undermine it. The extent to which employee voice continues to be strongly "managerialized" (Grey and Garsten, 2001) is further confirmed by these findings, with partners maintaining extensive discretion over the extent and nature of voice. This is in addition to the qualitative evidence from Big 4 tax practices that was published previously. Overall, this study highlights the discrepancy between the rhetoric of openness and the reality of limited influence, raising serious questions about the effectiveness of formal voice systems in creating meaningful employee involvement, particularly in the absence of material depth and cultural resonance.

Theoretical implications

This work has extended the employee voice literature by establishing loose and tight coupling as an empirically validated mechanism through which perceptions of voice embeddedness are transmitted between formal voice practices and employee silence. It advances industrial relations frameworks by incorporating cultural power distance as a boundary condition and shows how hierarchical norms render voice effective even in knowledge-intensive, professional facilitative contexts.

Practical implications

For professional service providers, the results suggest that simply adding voice channels is not enough. Managers ought to favor not only formats allowing for continuous interaction, feedback, and visible action taking place at the team as well as appraisal levels, which strengthen perceived infl uence of employees and decrease silence.

Policy implications

Employment policy and regulation-makers should go beyond advocating the installation of whistleblowing systems and encourage enterprises to institutionalize voice mechanisms that enable employees to raise work-related matters in a safe and effective manner. This will enable us to offer further protections and oversight when it comes to internal voice processes, in order to minimise systemic silence.

Limitations

Firstly, the present study uses cross-sectional survey data, which reduces our ability to make causal inference, and concentrates on perceptual measures that can be affected by common method bias. Also, the contextual factor of the sample may limit generalization to other cultural or organizationalcontexts.

Future research directions

Researchers may consider using longitudinal or mixed-method approaches to follow the development of voice embeddedness and compare cross-culturally in contexts with low power distance or strong collective voice institutions.

Credit authorship contribution statement

The first author developed the conceptualization, methodology and formal analysis. The authors collectively conducted data curation, investigation and software analysis. The first author was responsible for writing—original draft preparation, the second author supported the writing original draft preparationand both authors performed writing review and editing. The final manuscript has been read and approved by all authors.

The authors have no conflicting financial interests or personal relationships that would affect the work reported in this paper.

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hard comments to improve the quality of this manuscript.

Appendix Table Data

Appendix A Sample Plan and Respondent Distribution

Category	Classification	n
Total sample	Valid questionnaires used for analysis	320
Position level	Junior Associate	58
	Senior Associate	62
	Supervisor	57
	Assistant Manager	52
	Manager	43
	Senior Manager	34
	Partner / Director	14
Organization type	Big Four / International consulting firms	110
	In-house tax department (corporate)	106
	National consulting firms	88
	Tax authority / government	16
Work experience	6–12 months	50
	1–3 years	111
	4–7 years	70
	8–12 years	61
	Above 12 years	28
Gender	Male	164
	Female	156

Appendix B. Measurement Instruments and Survey Items

No	Variable (Abbrev.)	Code	Indicator Statement	Source
1	Town Hall / Strategy Briefing Quality (THQ)	THQ1	Town hall or strategy briefings clearly explain organizational strategy and its relevance to my work.	Marchington (2008); Wilkinson et al. (2014)
		THQ2	There is a psychologically safe opportunity to ask questions during town hall meetings.	Wilkinson et al. (2004); Lavelle et al. (2010)
		THQ3	Difficult or critical questions are taken seriously by senior management.	McCloskey & McDonnell (2018); McMahon et al. (2021)
		THQ4	Issues raised during town halls are followed up with visible actions.	Cox et al. (2006; 2009); Wilkinson et al. (2015)
2	Team Meeting Openness (TMO)	TMO1	Team meetings allow me to openly raise work-related concerns.	Lavelle et al. (2010); Wilkinson et al. (2013)
		TMO2	Supervisors encourage two-way discussion rather than one-way instruction.	Marchington (2008); Dundon et al. (2004)
		TMO3	Supervisors respond to employee input without defensiveness.	Morrison (2011); Milliken et al. (2003)
		TMO4	Team meetings can influence workload allocation or team-level decisions.	McCloskey & McDonnell (2018); Cox et al. (2006)
3	Performance Appraisal Voice Opportunity (PAV)	PAV1	The appraisal or coaching system allows discussion of relational and work condition issues.	Marchington (2008); Morrison & Milliken (2000)

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No	Variable (Abbrev.)	Code	Indicator Statement	Source
		PAV2	I can raise concerns about workload or fairness without fear of negative consequences.	Milliken et al. (2003); Wilkinson et al. (2014)
		PAV3	Appraisal processes consider leadership behavior and team support, not only output.	Cox et al. (2009); Farndale et al. (2011)
		PAV4	Feedback from appraisals has led to tangible changes in practice.	McMahon et al. (2021); Wilkinson et al. (2015)
4	Staff Survey Credibility and Follow-Up (SSC)	SSC1	Employee surveys are not merely symbolic or tick-the-box exercises.	Wilkinson & Fay (2011); Wilkinson et al. (2015)
		SSC2	Survey results are communicated transparently to employees.	Dundon et al. (2004); Marchington (2008)
		SSC3	Visible actions or improvements follow survey results.	Cox et al. (2006; 2009); McCloskey & McDonnell (2018)
		SSC4	I trust that my survey responses will not negatively affect me.	Morrison & Milliken (2000); Milliken et al. (2003)
5	Suggestion Scheme Inclusiveness (SSI)	SSI1	Suggestion schemes accept ideas beyond narrow business efficiency issues.	Lavelle et al. (2010); Donaghey et al. (2011)
		SSI2	Employee suggestions are considered even if they do not yield immediate gains.	Barry et al. (2018); Dundon et al. (2005)
		SSI3	Clear feedback is provided on submitted suggestions.	Cox et al. (2006); Wilkinson et al. (2014)
		SSI4	The suggestion system is not unilaterally controlled by management.	Donaghey et al. (2011); Turner & O'Sullivan (2013)
6	Ethics / Whistleblowing Channel Trust (EWT)	EWT1	I am aware of the available ethics or whistleblowing channels.	ICAS (2019); Brown et al. (2023)
		EWT2	I trust that whistleblowers' anonymity is protected.	Brown et al. (2023); Wilkinson et al. (2014)
		EWT3	Reports of ethical concerns are handled independently and fairly.	Donaghey et al. (2011); McMahon et al. (2021)
		EWT4	I do not fear retaliation when reporting serious issues.	Morrison & Milliken (2000); Milliken et al. (2003)
7	Perceived Voice Embeddedness (Mediator) (PVE)	PVE1	I have multiple voice channels that are genuinely usable (breadth).	Marchington (2008); Cox et al. (2009)
		PVE2	Employee input can meaningfully influence organizational decisions (depth).	McCloskey & McDonnell (2018); Cox et al. (2006)
		PVE3	Management responds to employee voice consistently rather than selectively.	Wilkinson et al. (2015); McMahon et al. (2021)
		PVE4	Voice is embedded in routine work systems rather than isolated events.	Marchington (2008); Cox et al. (2006)
8	Power Distance Orientation (Moderator) (PDO)	PDO1	I tend to avoid challenging my supervisor in work-related discussions.	Hofstede (2001); Morrison (2014)
		PDO2	Criticizing superiors is viewed as inappropriate in my work culture.	Hofstede (2001); Nechanska et al. (2020)
		PDO3	I prefer to comply with managerial decisions even when I disagree.	Hofstede (2001)
		PDO4	Speaking up to superiors carries significant social or career risks.	Morrison & Milliken (2000); Mowbray et al. (2022)
9	Employee Silence (Dependent Variable) (ES)	ES1	I often choose to remain silent even when I notice issues that should be discussed.	Morrison & Milliken (2000); Milliken et al. (2003)

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No	Variable (Abbrev.)	Code	Indicator Statement	Source
		ES2	I withhold input because I believe speaking up will not lead to change.	Wilkinson et al. (2015); McMahon et al. (2021)
		ES3	I remain silent due to concerns about career or performance evaluations.	Milliken et al. (2003); Donaghey et al. (2011)
		ES4	I prefer to resolve issues privately rather than raise them with management.	Morrison (2014); Nechanska et al. (2020)

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