

An Empirical Study on Whistleblowing in Brazilian Organizations

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Abstract

Whistleblowing is often assumed to benefit society at large as it promotes a more ethical work environment by helping organizations to prevent misconducts. This study attempted to ascertain the antecedents of internal whistleblowing intentions in Brazilian organizations. Results of a survey carried out within a large sample of employees from public and private organizations provide support to the proposed model and reinforce the notion that whistleblowing is the complex result of the interplay between organizational, individual and situational variables. In particular, it is suggested that individuals are more likely to blow the whistle when they observe a severe ethical violation and when they view the disclosure as an ethical course of action. Individuals, on the other hand, may decide to remain silent if the wrongdoer is of a high status, if they lack the support from the organization and if they fear retaliation. The negative influence of the fear of retaliation, however, may be attenuated if the observer is convinced that blowing the whistle is the right thing to do. We also found that managers are more likely to blow the whistle than other employees. Implications, limitations and contributions to theory and practice are discussed in detail, along with directions for future research.

Introduction

Corporate wrongdoing has received a great deal of attention in academic literature as its impacts to organizations and society have become a growing source of concern. Recent estimates indicate that corporate fraud account for more than 3 trillion dollars - or 5% of organization's revenues all over the world - in annual losses (Association of Certified Fraud Examiner, 2010). And the financial costs for organizations may be considerably higher if we add the amount spent for companies with auditing mechanisms.

In fact, when it comes to fraud deterrence and detection, most people think of a group of auditors analyzing financial statements and documents in the search of irregularities. Notwithstanding, research has consistently demonstrated that rather than audits, the most effective way to detect frauds and malpractices are the "tips", i.e., information provided by observers who report wrongful acts (Association of Certified Fraud Examiner, 2010). As examples, major recent scandals such as those of Enron and Worldcom have come to light only due to the action of employees who decided to uncover their organizations' practices.

This type of disclosure by organization members (former or current) of immoral and illegitimate practices under the control of other employees to persons or entities that may be able to effect action is typically called whistleblowing (Near & Miceli, 1985). It can occur internally – when the misconduct is reported to a recipient within the organization – or externally – when the disclosure is made to an external party.

As a phenomenon, whistleblowing has been studied since the 1980s, but research and debates on the topic have been fostered especially in the last decade with the emergence of major corporate frauds followed by the Sarbanes Oxley Act. Nonetheless, the field is still fragmented, restricted and plagued with inconsistent findings (Vadera, Aguilera, & Caza, 2009), so that little is known about many aspects of the decision to blow the whistle. The fact that whistleblowing is a complex phenomenon with psychological, organizational, social and legal implications may account for some research shortcomings. Similarly, the inherent sensitive nature of reporting poses methodological obstacles to the investigation of whistleblowing thus challenging researchers.

Notwithstanding all these difficulties, research on whistleblowing is highly concentrated in Anglo-Saxon countries, mainly in the United States (Miceli, Near & Dworkin, 2008; Near & Miceli, 1996). There is little doubt, however, that the phenomenon is related to the legal, economic and institutional background and, mainly, to cultural values of each country (Near & Miceli, 1996). As a result, the generalization of extant research findings concerning whistleblowing may be worthless, thereby requiring further investigations to be applied to contexts other than those of previous studies.

Particularly in Brazil, besides of remaining neglected by researchers, the topic seems to be a taboo for organizations. Further, some cultural aspects highlighted by scholars such as the high power distance, the high uncertainty avoidance, the overreliance on interpersonal relationships, the aversion to conflict, the spectator attitude and the affective nature of people (Hollanda, 2001; Hofstede, 1991; DaMatta, 1997, 1998; Freitas, 1997; Barros & Prates, 1997) may hinder whistleblowing and reinforce the perception of disclosure acts as deviant behaviors. Thus, it is reasonable to expect that the findings of previous research regarding whistleblowing phenomenon might not be directly generalized to the Brazilian context.

Based on these considerations, this study seeks to empirically investigate the following question: *What are the factors that influence internal whistleblowing intentions in Brazilian organizations?* By addressing this primary question, we integrate organizational, individual and situational factors in a comprehensive framework that comprises direct, moderating and mediating effects, some of which have never been studied. We thus expect to provide useful insights on how individuals form their reporting intentions and how organizations may encourage their members to report observed malpractices, thus contributing with a further understanding of whistleblowing phenomenon. We also expect to pave the way for future research in Brazil and in other countries whose cultural context shares similarities such as Latin American countries in general.

Theoretical Framework

A widespread definition of the term is “the disclosure by organization members (former or current) of illegal, immoral and illegitimate practices under the control of their employers to persons and organizations that may be able to effect action” (Near & Miceli, 1985, p. 6). This definition conveys the notion that whistleblowing involves at least four elements: (i) the person who is blowing the whistle; (ii) the complaint or the wrongdoing being reported; (iii) the organization or an individual or group of people who is/are committing the wrongdoing; and (iv) the person or entity who receives the complaint.

Although some scholars have argued that true whistleblowing relates only to reporting to parties outside of the organization (Johnson, 2003; Chiasson, Johnson, & Byington, 1995), the use of the term whistleblowing when referring to internal and to external complaints is noted to be consistent with legal usage (Miceli et al., 2008). Moreover, research has demonstrated that many whistleblowers report wrongdoing via both internal and external channels, with the former usually preceding the latter (Miceli & Near, 1992; Miceli et

al.,2008). This means that, as a general rule, employees will only blow the whistle externally when a previous internal disclosure was not successful.

Regardless the channel used to report, those who blow the whistle may be considered traitors. Some, for example, view whistleblowing as an act of dissent - since it involves the disclosure of information that others seek to keep private (Jubb, 2009) - questioning accepted practices and challenging those in positions of authority (Keenan, 2002). Whistleblowing is also noted to convey a conflict either with the organization or with the wrongdoer (Cohen, Pant & Sharp, 1993), capable of promoting a disruption in the organizational unity (Brody, Coultler& Lin, 2008).

Theoretical models of whistleblowing have relied upon Rest’s (1986) four component theory of moral action: ethical awareness, ethical reasoning, ethical intention, and ethical behavior or action. The decision to blow the whistle is the extension of an individual’s moral judgment concerning a questionable activity and follows the steps presented in Rest’s model (Finn & Lampe, 1992). Similarly, Ponemon (1994), synthesizing the research literature on the whistleblower’s decision process, posited that an individual must first have sufficient ethical sensitivity to identify a moral issue and then must possess the ability to frame the problem and to develop a strategy for dealing with it. As a final step, he stated, clearly based on Rest’s framework, the whistleblower must have the perseverance to carry out the planned intention.

Like Zhang, Chiu and Wei (2009), we propose that whistleblowing judgment is an antecedent of whistleblowing intention. It means that one’s evaluation of the ethicality of whistleblowing is a necessary prior step which predicts the decision about whether or not to report a wrongdoing. This evaluation is strongly influenced by the individual’s ethical judgment of the situation as well as by the seriousness of wrongdoing. In particular, we propose that the more serious and unethical an observed conduct, according to the individual’s evaluation, the more favorable is his/her judgment concerning the ethicality of whistleblowing. Figure 1 presents our theoretical model and its subjacent hypotheses. Throughout this section, we develop each of these hypotheses.

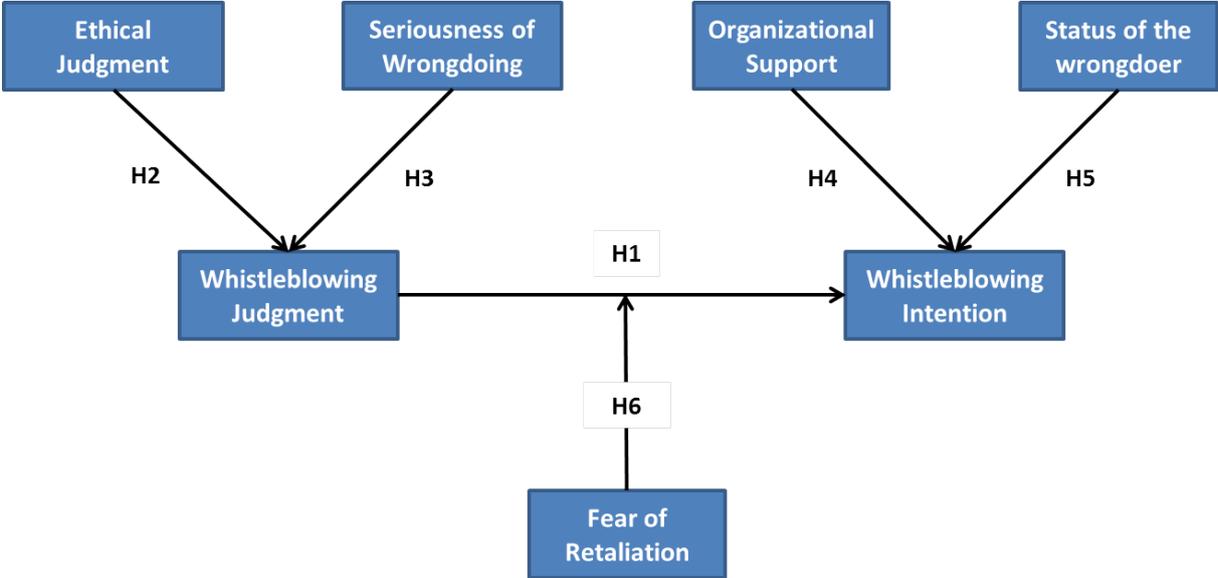


Figure 1- Proposed model of whistleblowing

Whistleblowing Intention. As it is extremely tough to investigate whistleblowing in actual organization as well as to locate actual whistleblowers for questioning (Chiu, 2003; Mesmer-Magnus & Viswesvaran, 2005; Sims & Keenan, 1998) researchers have typically relied on whistleblowing intention rather than on actual behavior (Vadera et al., 2009). This

approach is strongly supported by reasoned action models such as the theory of planned behavior (TPB) which assumes that intentions are causal and immediate antecedents of behavior (Ajzen, 1991; Ajzen, 2012; Hunt & Vitell, 1986).

Notwithstanding, as any moral action, whistleblowing is heavily influenced by situational variables so that it is not simply a product of cultural or individual values (Trevino, 1986; Higgins, Power, & Kohlberg, 1984). Thus, it is reasonable to believe that whistleblowing judgment is contingent upon characteristics of the situation. In other words, the individual's attitude towards whistleblowing, rather than being a fixed construct, may vary according to the context of the wrongdoing. So, given all the evidence that demonstrate the relationship between behavioral judgment and behavioral intention, and understanding the attitude towards whistleblowing as situation-based, it follows that:

H1: The more ethical one judges whistleblowing the higher the intention to blow the whistle on a wrongdoing.

Ethical Judgment. In a broad perspective, ethical judgment may be defined as “an individual's personal evaluation of the degree to which some behavior or course of action is ethical or unethical” (Sparkes & Pan, 2010, p. 409). This definition encompasses the most prominent views of ethical judgments and minimizes some of the divergent views in the literature on the topic. Despite the simplicity of the definition, ethical judgment is noted to be a very complex process since it involves a variety of cognitive components (Reienbach & Robin, 1990). In a broad sense it basically subsumes an individual's perceptions about whether a behavior is fair, just, good, morally right and acceptable (Reienbach & Robin, 1990)

So, instead of a direct influence on behavioral intention, we propose that the ethical judgment of an issue such as a wrongdoing may lead the individual to carry out a more favorable attitude toward whistleblowing, i.e., to perceive it as the right thing to do in that case. Thus we posit that the ethical judgment of a given situation will influence one's attitude towards whistleblowing in that specific situation. In particular, we believe that the more unethical an individual judges an observed conduct, the more he/she will see whistleblowing as the right thing to do. Thus, it follows that:

H2: The less ethical one judges a given conduct, the more he/she will see whistleblowing as ethical.

Seriousness of Wrongdoing. Wrongdoing varies in type, characteristics and potential consequences. Evidence suggests that characteristics of the wrongdoing may have significant implications in the decision to blow the whistle. Specifically, the type of wrongdoing and its perceived severity have been found to be significantly related to whistleblowing (Near & Miceli, 1996; Miceli, Near & Schwenk, 1991). The seriousness of the wrongdoing corresponds to one of the six components of the moral intensity construct proposed by Jones (1991), namely the magnitude of consequences. It refers to the extent of the consequences individuals associate with a moral issue. Other studies, though not specifically referring to the Jones' model, have found a positive relationship between the seriousness of the wrongdoing and whistleblowing (Ahmad, 2011; Near & Miceli, 1996). These results suggest that before deciding to blow the whistle, individuals must first weight the severity of the wrongdoing (Dasgupta & Kesharwani, 2010).

While most studies propose a direct influence on whistleblowing intention, we believe that the more serious one perceives the wrongdoing, more favorable is his/her attitude towards whistleblowing. Specifically, less serious types of wrongdoing may lead individuals to perceive whistleblowing as unnecessary, unfair or not right, whereas more serious cases may lead them to consider whistleblowing as a more appropriate course of action. Accordingly:

H3: The more serious the wrongdoing, the more favorable is individual's attitude towards whistleblowing.

Status of the wrongdoer. The identity of the person engaged in wrongdoing is relevant to the decision whether or not to blow the whistle. In particular, previous research suggests that an observer's propensity to report misconduct depends upon the power held by the wrongdoer in the organizational context (Miethe, 1999; Miceli et al., 1999; Ahmad, 2011). Since in the organizational context the power is always strictly related to hierarchical position (Hall, 2004), it is assumed that the decision to blow the whistle may be tougher when the wrongdoer is a high status member. Recent debates involving the Enron scandal have also raised this argument as they suggest that the high level of involvement of Arthur Andersen top management in the cover-up inhibited their staff from whistleblowing.

Thus, it can be seen that individuals may be less likely to blow the whistle on powerful wrongdoers for two main reasons. Firstly, they may fear retaliation and perceive it as more likely to occur when the wrongdoer is powerful. Secondly, it may be that they decide to remain silent – even when judging the whistleblowing as the right thing to do – because they consider the disclosure as potentially ineffective given the high dependence of the organization on the wrongdoer and/or the wrongdoing for its survivor. These aspects may be even more prominent in societies marked by a high power distance such as Brazilian. Hence:

H4: The higher the status of the wrongdoer, the lower the intention to internally blow the whistle on the misconduct.

Perceived Organizational Support. Perceived Organizational Support (POS) refers to the degree to which employees believe that their organization values their contributions and cares about their well-being. These beliefs are developed as individuals perceive some forms of favorable treatment received from the organizations, namely: fairness, supervisor support and favorable rewards and job conditions. It is assumed that employees who perceive a high organizational support believe that their organization provides them with help to carry out their jobs effectively and to deal with stressful situations (Eisenberger et al., 1986; Rhoades & Eisenberger, 2002). Such perception produces a reciprocity norm, leading the employee to feel obliged to help the organization to reach its objectives. As a result, POS may increase the individual's performance and affective commitment to the organization and may reduce withdrawal behaviors (Eisenberger, Fasolo & Davis-Lamastro, 1990).

Previous research has related POS to ethical behavior in organizations (Valentine, 2006) and suggested that the support from top management and supervisors, in particular, may predict both whether and where the whistle is blown (Sims & Keenan, 1998; Dworkin & Baucus, 1998; Keenan, 2000; Near & Miceli, 1996). Based on this assumption, we propose the following:

H5: The higher the Perceived Organizational Support (POS), the higher the individual's intention to internally blow the whistle on a wrongful act.

Fear of Retaliation. Whistleblowing is often condemned by management because it draws public attention to the wrongdoing and may expose the organization to the negative effects of adverse publicity, financial losses and/or litigation (Rothschild & Miethe, 1999). Furthermore, many people, mainly in collectivist societies, disapprove whistleblowing and consider it a form of betrayal or, in popular words “ratting” or “tattling” (Zhang et al., 2009). As a result, it may be expected that whistleblowers face a significant risk of retaliation, even when their disclosures benefit the organization.

By anticipating these negative consequences, organization members who observe a wrongdoing may decide not to blow the whistle. Indeed, prior research indicates that potential whistleblowers who perceive a threat of retaliation are less likely to report a wrongdoing

(Near & Miceli, 1990; Near & Miceli, 1996). Likewise, a whistleblower's experience following a disclosure episode may influence other's willingness to blow the whistle in the future (Liyanarachchi & Newdick, 2008).

Given the high uncertainty avoidance, the power distance and the relational culture of Brazilian society, as well as the lack of any statutory protection to whistleblowers, it is reasonable to expect that fear of retaliation may halt potential whistleblowers in Brazilian organizations. It is not to say – like most studies - that fear of retaliation directly influences whistleblowing intention. Instead we believe that it moderates the relationship between whistleblowing judgment and the intention to report:

H6: Fear of retaliation moderates the relationship between whistleblowing judgment and whistleblowing intention.

Research Method

Procedures

The sample was drawn from an alumni database from a major Brazilian Educational Institution. Questionnaires were administered in Portuguese and the translation and back-translation procedure was employed to ensure accuracy of meaning. In order to encourage candid responding and reduce social desirability bias, participants were informed that the completion of these questionnaires was entirely voluntary and that responses were anonymous. Furthermore, the participants were informed that there were no inherently right or wrong answers.

The final sample consisted of 259 participants. Typical respondents were male (51,4%), from 26 to 40 years old (59%), non-married (54%), members of private (71%) and large (81,5%) organizations, with non-managerial status (64,5%), less than 3 years of tenure (44,8%) and family income between R\$ 5,000 and R\$ 10,000.

Measures

In order to elicit respondent's judgments and to allow for the investigation of the selected factors, the instrument was composed of four vignettes or scenarios. As individuals do not view moral issues generically but, instead, respond to the type of moral issue (WEBER, 1990), the vignettes should cover a wide range of situations that people may face within their work settings. They should also be fairly realistic in order to allow respondents to put themselves in the position of a character portrayed in a hypothetical situation (PATEL, 2003).

After reading each vignette, respondents were asked to judge both wrongdoer's and whistleblower's conduct in the scenario by indicating, in a range from 1 to 5, how morally correct was their action. These assessments integrate ethical judgment and whistleblowing judgment, respectively so that high scores represented increased judgments, i.e., a belief that the conduct under evaluation – either that of the wrongdoer or that of the whistleblower - is ethical. Then, we measured whistleblowing intention by asking participants to indicate the likelihood that they would engage in internal whistleblowing behavior, assuming that they had observed the wrongful acts portrayed in each of the four scenarios. These reporting-intention measures have already been used in previous studies on whistleblowing (AHMAD, 2011; AYERS & KAPLAN, 1995).

The seriousness of the wrongdoing and the status of the wrongdoer were manipulated in each scenario. Still, respondents were asked to rate each of these elements in a range from 1 (very low seriousness/status) to 5 (very high seriousness/status). As both concepts are simple and precise, a single-item can be reliable and sufficient to measure them (ALEXANDROV, 2010). Fear of retaliation was measured through three out of four items from a scale developed

by John Keenan (1990, 2000) and perceived organizational support was measured by four items from a short version of the instrument developed by Eisenberger and colleagues (1986).

Results

Data collected for the study presented a nested structure composed by two levels: an individual level and a scenario level resulted from the aggregation and the disaggregation of single respondents' clusters of data. It implies that variables' effects were not fully explained by scenarios themselves, since there may be common effects to all scenarios within the same respondent. In such situations, multilevel analysis, also called Hierarchical Linear Modeling (HLM), is considered more appropriate to test the hypotheses. It allows for cross-level interactions to be modeled and addresses statistical problems of aggregating or disaggregating data, thus yielding more appropriate estimation for parameters and more careful hypothesis testing.

Results showed that whistleblowing intention is strongly influenced by whistleblowing judgment ($\beta=0,377$; $P<0.01$), the status of the wrongdoer ($\beta=-0.249$; $P<0.01$) and the organizational support ($\beta=0.110$; $P<0.05$), thus corroborating H1, H4 and H5. Among the control variables, only the managerial status seemed to have a statistically significant effect on the dependent variable. Table 1 summarizes the outcomes of the hierarchical regression carried out to test these hypotheses.

Dependent Variable Whistleblowing Intention	β	β
Control Variables - Demographic	Step 1	Step 2
Gender	-0,066	-0,106
Age	0,062	-0,005
Marital	-0,044	-0,027
Income	-0,019	-0,052
Organization Type	0,013	-0,062
Organization Size	0,098	-0,006
Managerial Status	0,464 ***	0,424 ***
Tenure	0,000	0,047
independent variables		
Seriousness of the Wrongdoing		0,339 ***
Ethical Judgment		-0,019
Status of the Wrongdoer		-0,249 ***
Organizational Support		0,110 **
Whistleblowing Judgment		0,377 ***
Fear of Retaliation		-0,092 *
Intercept		
_Cons	-0,323	-0,027
Model Summary		
Overall R2	0%	38%
Random-effects parameters		
var (_cons)	0,375	0,388
var (residual)	0,983	0,606

*p < 0.10 **p < 0.05 ***p < 0.01

Table 1 - Effects of independent variables on whistleblowing intention

Hypothesis H2 predicted that the ethical judgment was negatively related to whistleblowing judgment whereas hypothesis H3 predicted a positive relationship between seriousness of the wrongdoing and whistleblowing judgment. The results of the hierarchical regression analysis support both hypotheses, confirming that the effects were statistically

significant at 1% level ($\beta=-0.156$ and $=0.394$, respectively for ethical judgment and seriousness of the wrongdoing). Among the control variables, only age ($\beta=0.092$, $p>0.05$) and organization type ($\beta=0,161$. $p<0.05$) were significantly related to whistleblowing judgment. Table 2 presents these results along with the beta coefficients and other data from the model.

	Dependent Variable Whistleblowing Judgment	
	β	β
Control Variables - Demographic	STEP 1	STEP 2
Gender	0,029	-0,009
Age	0,141 ***	0,092 **
Marital	-0,063	-0,101
Income	-0,016	-0,011
Organization Type	0,167 *	0,161 **
Organization Size	0,044	-0,043
Managerial Status	0,024	0,045
Tenure	-0,042	-0,035
Control Variables - Constructs		
Status of the Wrongdoer	-0,033 **	-0,034 **
Direct Effects		
Seriousness of the Wrongdoing		0,394 ***
Ethical Judgment		-0,156 ***
Intercept		
_Cons	-0,034 **	-0,134 ***
Model Summary		
Overall R2	1%	20%
Random-effects parameters		
var (_cons)	0,238	0,202
var (residual)	0,558	0,469

* $p < 0.10$ ** $p < 0.05$ *** $p < 0.01$

Table 2 - Direct effects on whistleblowing judgment

Regarding the moderating effect of the fear of retaliation on the relationship between whistleblowing judgment and intention, results indicate that the interaction was statistically significant ($\beta=0.066$; $p<0.05$), however, the results suggested that it is the whistleblowing judgment - not the fear of retaliation, as expected –that plays a moderating role. Specifically, we hypothesized that the relationship between judgment and intention would be weakened at high levels of fear of retaliation. Instead, the results indicate that is the whistleblowing judgment that moderates the relationship between the fear of retaliation and whistleblowing intention, as illustrated in Figure 2. Hypothesis 6 was thus partially supported.

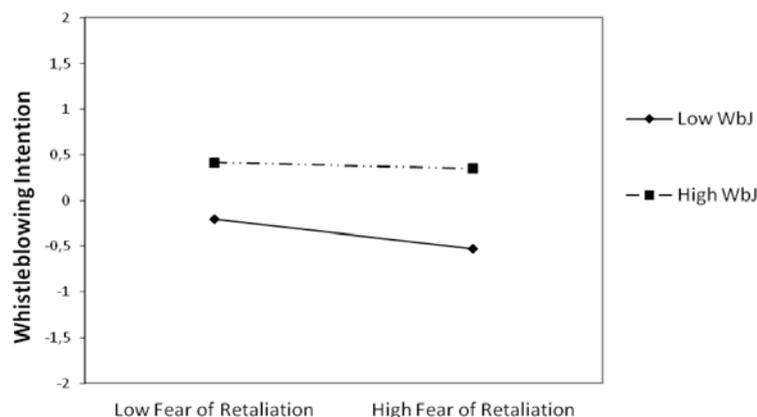


Figure 2 - The moderating effect of the whistleblowing judgment
Discussion

The purpose of this study was to examine factors that affect individuals' ethical-decision making concerning whistleblowing intention in Brazilian organizations. Results provide an overall support to our model, raising several implications for practitioners and researchers which are further discussed throughout this section.

Our findings suggest that among all studied variables the whistleblowing judgment is the main predictor of internal whistleblowing intention. It means that people who view whistleblowing as an ethical behavior are more likely to engage in disclosure acts. In addition, it suggests that prior to making their decisions whether or not to report a wrongdoing, individuals evaluate the ethicality of the disclosure act. Although similar conclusions concerning the relationship between whistleblowing judgment and whistleblowing intention have already been presented by previous research (SIMS & KEENAN, 1998; ZANG, CHIU & WEI, 2009), this study was the first to investigate it in the Brazilian context, where cultural values conflict with whistleblowing practice. In the light of such consideration, this finding reinforces the idea that cultural elements are prominent in the decision to blow the whistle to the extent they influence individuals' attitude towards whistleblowing.

Also study also suggests that whistleblowing judgment is contingent to situations. More specifically, we hypothesized that whistleblowing judgment mediates the relationship between the ethical judgment and the whistleblowing intention, and between the seriousness of the wrongdoing and the whistleblowing intention. Our findings support this conclusion by suggesting that most of the influence of the perceived seriousness on the whistleblowing intention is mediated by the whistleblowing judgment instead of being direct.

Our study also presented additional evidence supporting the negative relationship between the status of the wrongdoer and the whistleblowing intention. Probably more surprising than the relationship itself, was its magnitude: the status of the wrongdoer accounted for the third strongest influence on the intention to blow the whistle. This suggests that Brazilian may be very resistant to blow the whistle on powerful individuals – probably more than people from other cultures. The magnitude of this resistance, however, may vary from an organization to another. It may be, for example, that in highly hierarchical organizations, people feel a higher pressure to remain silent when faced to an ethical violation committed by a superior. If that is true, stimulating “flat” relationships among individuals within the organization or creating other mechanisms to reduce the salience of power may be an effective way of encouraging whistleblowing.

The results also support the positive direct effect of the Perceived Organizational Support (POS) on organizational support. It means that individuals whose organizations are perceived as supportive present higher levels of whistleblowing intention than individuals who think they lack organizational support. A possible explanation for this effect may reside in the fact that the support from the organization helps individuals to build trust in internal channels and to come forward. High levels of POS may also lead the individual to believe that the organization cares about what he is about to say and are willing to help him to lead with the negative consequences of a disclosure act. As an implication, organizations may fail to encourage internal whistleblowing, regardless any effort to create hotlines and to establish appropriate whistleblowing policies, if they do not provide its members with support to carry out their jobs.

With regarding to the fear of retaliation, we hypothesized that it moderates the relationship between whistleblowing judgment and whistleblowing intention, i.e., that individuals who fear retaliation may remain silent even if they see whistleblowing as the right thing to do. Our results show that the interaction between the fear of retaliation and the whistleblowing judgment is indeed significant. However, the role of moderator seems to be exerted not by the fear of retaliation but by the whistleblowing judgment. Specifically, we

found that there is a negative direct relationship between the whistleblowing intention and the fear of retaliation. This negative influence, however, is weakened – though remains significant - at high levels of whistleblowing judgment. In other words, individuals who perceive a high threat of retaliation may come forward if they view the disclosure as an ethical choice, i.e., as the right thing to do. Given all other factors constant, however, they will still be less likely to blow the whistle than individuals who perceive a lower threat of retaliation.

Contributions, Limitations And Future Research

Despite the relevance of whistleblowing for organizations in today's context, the topic remains neglected in Brazil. On the other hand, even in countries where the literature on the topic is extensive, little is known about many aspects of this phenomenon either because these aspects have been neglected or because research findings are inconclusive. In the light of such considerations, this study contributes to theory by examining aspects that have not been related to whistleblowing yet and by finding significant relationships that have been neglected by previous research. We overcame common simplifying models strictly based on direct relationships by presenting a more complex model with mediating and moderating effects that help to explain the decision to blow the whistle. In particular, the role of whistleblowing judgment in attenuating the negative influence of the fear of retaliation on whistleblowing intention and in mediating the relationship between the seriousness of the wrongdoing and the whistleblowing intention offers new perspectives to the study of the phenomenon.

By and large, our findings reinforce the idea that whistleblowing is a very complex phenomenon subject to the influence of situational, organizational, individual and cultural factors. So, rather than being explained by a single theoretical perspective, it requires the combination of multiple approaches, including those originated from other research fields.

The present research also contributes to the practice by providing organizations with several insights on how to encourage whistleblowing. In particular, our findings suggest that organizations need to increase the awareness and the legitimization of internal whistleblowing by establishing policies and programs capable of reducing the fear of retaliation, increasing the perceived support and making it easier the recognition of acts and behaviors that should be reported. There is also a need to raise employees' trust in internal channels as institutionalized vehicles to address questions, concerns suggestions or complaints internally. Despite these channels do exist in most Brazilians large organizations, they seem to be often viewed as mere compliance mechanisms.

Nevertheless, our study is subject to several limitations that need to be noted. First, we rely on participants' intention to blow the whistle rather than on actual whistleblowing behavior. Previous studies suggest the existence of a gap between whistleblowing intention and actual behavior (MESMER-MAGNUS & VISWESVARAN, 2005). Another methodological limitation is the use of vignettes to gauge whistleblowing intentions. Although the vignettes used in this study depict situations typically observed in real organizations, they do not contain all the information that would be available in real-world situations. Also, they are susceptible to the tendency for respondents to process information less carefully and effectively than they would do under real conditions (KROSNICK, 1991). Despite of these shortcomings, the use of vignettes was deemed as practical and suitable to the study, especially for addressing the sensitive nature of organizational issues, by presenting them hypothetically.

Future research may use alternative methods as an attempt to address the limitations of the present study. Experimental designs, for example, may help to ascertain the gap between the intention to blow the whistle and actual behavior. Qualitative methods may also be fruitful

as an attempt to expand the knowledge on the phenomenon by allowing for the investigation of tension points, emotions or other subjective elements that influence the decision to blow the whistle and that are hardly captured through surveys methods. Case studies and anecdotes, though methodologically challenging, may also provide useful insights on what influences actual whistleblowing behavior.

There is also a need to further examine how cultural elements influence whistleblowing. Besides of being scarce, cross-cultural studies on the topic are narrow in perspective and scope and do not explore how the antecedents and the decision-making process vary between two or more specific cultural contexts. Future research focused on this aspect seems to be promising.

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