

**FUNDAÇÃO GETULIO VARGAS
ESCOLA BRASILEIRA DE ADMINISTRAÇÃO PÚBLICA E DE EMPRESAS
MESTRADO EM ADMINISTRAÇÃO**

**SPEAK NOW OR FOREVER HOLD YOUR PEACE:
AN EMPIRICAL INVESTIGATION OF
WHISTLEBLOWING IN BRAZILIAN
ORGANIZATIONS**

DISSERTAÇÃO APRESENTADA À ESCOLA BRASILEIRA DE ADMINISTRAÇÃO
PÚBLICA E DE EMPRESAS PARA OBTENÇÃO DO GRAU DE MESTRE

DIEGO BARREIROS DUTRA SAMPAIO

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Dissertação apresentada à Escola Brasileira de Administração Pública e de Empresas da Fundação Getúlio Vargas, como requisito para a obtenção do título de Mestre em Administração.

Orientador: Prof. Dr. Filipe João Bera de Azevedo Sobral.

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RESUMO

À medida que ajudam as organizações a prevenir condutas irregulares e a manter um ambiente de trabalho mais éticos, as denúncias (*whistleblowing*) são frequentemente apontadas pela literatura como um benefício à sociedade como um todo. Entretanto, pouco se sabe a respeito de muitos aspectos associados à decisão de denunciar uma irregularidade. No Brasil, em especial, onde o assunto permanece sendo negligenciado por pesquisadores, elementos culturais específicos podem obstruir o caminho da denúncia, além de impor restrições à generalização dos resultados de pesquisas anteriores, quase sempre voltadas para a realidade anglo-saxônica. Com base nesses pressupostos, este estudo busca identificar os antecedentes do *whistleblowing* interno nas organizações brasileiras. De modo geral, os resultados da pesquisa empírica realizada com uma ampla amostra de profissionais oriundos de empresas públicas e privadas dão suporte ao modelo proposto e reforçam a noção de que o ato de denunciar é o resultado complexo da interação entre fatores da organização, do indivíduo da situação observada. Em particular, os resultados sugerem que os indivíduos são mais propensos a realizar a denúncia quando a irregularidade observada é percebida como grave e quando a própria denúncia é vista como um curso de ação ético. Por outro lado, os indivíduos podem optar pelo silêncio se o alvo da denúncia for alguém com alto status na organização, se eles não sentirem apoio da organização ou se temerem retaliações. A influência negativa do medo de retaliação sobre a intenção de denunciar, contudo, pode ser atenuada se o indivíduo está convencido de que o correto a fazer é denunciar. Por fim, os resultados também sugerem que profissionais em posição gerencial são mais propensos a denunciar irregularidades do que os demais membros de uma organização. As implicações desses resultados, bem como as limitações e contribuições do estudo para a teoria e para a prática são discutidas em detalhe, juntamente com sugestões para pesquisas futuras.

Palavras-chave: Denúncia; *Whistleblowing*; Ética; Cultura Brasileira; Suporte Organizacional; Comportamento Ético; Governança Corporativa.

ABSTRACT

Whistleblowing is often assumed to benefit society at large as it promotes a more ethical work environment by helping organizations to prevent misconducts. However, little is known about many aspects of the decision to blow the whistle on a wrongful act. Particularly In Brazil, where the topic remains neglected by researchers, specific cultural elements may hinder whistleblowing behavior and limit the generalization of findings from previous studies, almost always based on the context of English speaking countries. By relying on these assumptions, 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.

Keywords: Whistleblowing; Ethics; Culture; Brazil; Organizational support; Ethical decision-making; Corporate Governance.

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1 - INTRODUCTION

Corporate wrongdoing has received a great deal of attention in academic literature as its impacts to organizations and to society have become a growing source of concern. Recent estimates indicate that corporate frauds account for more than three trillion dollars in annual losses, which represents five percent of the worldwide total businesses' revenues (ASSOCIATION OF CERTIFIED FRAUD EXAMINER, 2010). Further, the financial costs may be even higher if we add organizations' expenses with prevention and control mechanisms such as audits.

Indeed, 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 and misreporting. Notwithstanding, research has consistently demonstrated that rather than audits and control mechanisms, the most common and effective way to detect frauds and mismanagement is through "tips", i.e., information provided by observers – mainly employees - who report wrongful acts (ASSOCIATION OF CERTIFIED FRAUD EXAMINER, 2010). In fact, major recent scandals such as those of Enron and WorldCom have come to light due to 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 in the last decade with the emergence of major corporate frauds followed by the Sarbanes Oxley Act. In particular, a great deal of effort has been made in order to ascertain the antecedents, correlates and consequences of the decision to blow the whistle as well as to model its process. Studies have typically relied on organizational, individual, situational and demographic factors to explain the behavior of whistleblowers (AHMAD, 2011; MESMER-MAGNUS & VISWESVARAN, 2005). Nonetheless,

the research field is still fragmented, restricted and plagued with inconsistent and mixed findings (VADERA, AGUILLERA & CAZA, 2009).

As a matter of fact, whistleblowing is a very complex phenomenon with psychological, organizational, social and legal facets that challenge researchers. Further, the decision to blow the whistle is tough and extremely difficult to investigate due to the inherent sensitive nature of disclosure acts (MICELI, 2004). Moreover, it involves a very complicated process that hardly fits in simple models such as many of those developed up to date.

On top of this, literature on whistleblowing is still largely concentrated in the United States and in other English speaking countries (MICELI, NEAR & DWORKIN, 2008; NEAR & MICELI, 1996) whereas the topic remains neglected by business ethics and organization's researchers from many countries such as Brazil. There is little doubt, however, that whistleblowing behavior also varies across nations, depending on the legal, institutional, economic and, mainly, on the cultural background (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.

With regard to Brazilian context, some aspects highlighted by anthropologists and other experts 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 have a significant impact on whistleblowing behavior. Particularly, these aspects, by and large suggest that the intention to report an observed wrongdoing, in Brazil, is culturally hindered. It is therefore reasonable to expect that the findings of previous research on the phenomenon might not be directly generalized to the Brazilian context.

Based on these considerations, this study seeks to empirically investigate the antecedents of the decision to blow the whistle on wrongful acts, by focusing specifically on internal disclosures. So, this research addresses 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.

2 - THEORETICAL FRAMEWORK

2.1 - OVERVIEW: CONCEPT, NATURE AND TYPES OF WHISTLEBLOWING

The term whistleblowing is thought to have its roots in the practice of policemen and referees who blow their whistle when attempting to stop an activity that is illegal or a foul. (DASGUPTA & KESHARWANI, 2010; HOFFMAN & MCNULTY, 2010). In the academic literature, a widespread definition of the term over the years was developed by Near and Miceli (1985, pp. 6), who conceptualize the phenomenon as “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”.

This definition conveys the notion that whistleblowing involves at least four elements (NEAR & MICELI, 1985, 1996; JUBB, 1999; GOBERT & PUNCH, 2000; DASGUPTA & KESHARWANI, 2010). The first element is the person who is blowing the whistle – referred to as whistleblower. Whereas most definitions simply propose that the whistleblower must be an organization member – either former or current -, some scholars posit that this condition is vague and stress that to blow the whistle someone must first hold sensitive data or information that can be revealed (JOB, 1999). The second element refers to the complaint and the wrongdoing being reported. With regarding to this, some scholars (JUBB, 1999; MACNAB et. al, 2007) have highlighted that whistleblowing constitutes a deliberate and non-obligatory act of disclosure which is unauthorized by normal organizational processes, thus differing from merely reporting or informing a misconduct. As for the wrongdoing, it generally comprises frauds, mismanagement, corruption, harassment or legal violations that implicate the organization (NEAR et. al., 2004). From an ethical viewpoint, the wrongdoing should also be perceived as non-trivial, critical and serious to motivate the reporting act (MICELI & NEAR, 1996; NEAR et. al, 2004). The third element represents the organization or an individual or group of people in the organization who is/are committing the wrongdoing. Finally, the person or entity who receives the complaint constitutes the fourth element. If the misconduct is reported to persons within the organization such as those from the top management, we refer to the act as an internal whistleblowing. If, on the other hand, the disclosure is made to an external entity such as the government, the press or a law

enforcement agency, it is said to be an external whistleblowing (NEAR & MICELI, 1996; NEAR & MICELI, 2008; KEENAN, 2000; DASGUPTA & KESHARWANI, 2010).

Although some scholars (JOB, 2009; JOHNSON, 2003; CHIASSON, JOHNSON & BYINGTON, 1995) have argued that true whistleblowing relates only to reporting to parties outside of the organization, 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, NEAR & DWORKIN, 2008). It means that most employees will only blow the whistle externally when a previous internal disclosure was not successful.

In addition, to some authors, internal whistleblowing is not only more common but also preferred in an ethical viewpoint, as reporting a wrongdoing to an external party may cause more serious damages (PARK & BLENKINSOPP, 2009) and breach obligations to the organization, violating the written or unspoken contract (ZHANG, CHIU & WEI, 2009). Internal whistleblowing, on the other hand, allows organizations a chance to privately correct the violation, avoiding scandals. Reasonably, Sarbanes-Oxley Act of 2002 encourages internal disclosure by mandating that publicly-held companies develop anonymous, internal whistleblowing channels (MOBERLY, 2006).

Nevertheless, it is noteworthy that not only the process is different for internal and external whistleblowing, but also the consequences for the whistleblower, the organization and the society at large. Research has also indicated that there are some differences between internal and external whistleblowers regarding their tenure, attitudes and beliefs towards whistleblowing, types of wrongdoing observed, obtained evidence, expected and actual retaliation, and so on. (KEENAN & KRUEGER, 1992; DWORKIN & BAUCUS, 1998).

Regardless the type of disclosure involved – internal or external – whistleblowing is a controversial phenomenon, whose nature has been hotly debated by researchers through a variety of perspectives. Some, for example, view it as a disloyal and morally problematic behavior (HAUSERMAN, 1986; VARELIUS, 2008) or simply as an act of dissent (NEAR &

MICELI, 1985). These judgments rely on the fact that whistleblowing involves disclosing information that others seek to keep private (JUBB, 2009), questioning accepted practices as well as challenging those in positions of authority (KEENAN, 2002). In other words, whistleblowing presumes a conflict either with the organization or with the wrongdoer (COHEN, PANT & SHARP, 1993), or even a disruption on the organizational unity (BRODY, COULTLER & LIN, 1999). Moreover, whistleblowers are often seen as traitors and face sanctions from the organization as well as from their colleagues (RAPP, 2007; NEAR & MICELI, 1996; MESMER-MAGNUS & VISWESVARAN, 2005; DASGUPTA & KESHARWANI, 2010; PARMERLEE, NEAR & JENSEN, 1982).

To some scholars, however, when the nature of employee loyalty is understood correctly, it becomes clear that whistleblowers act in accordance to their faithfulness towards the organization. This refers to the notion of rational loyalty, according to which the direction of loyalty is not towards the top management or the employees of an organization, but towards the mission, the goal, the values and the codes of conduct of the organization, which are legal and legitimate elements. (VANDEKERCKOVE & COMMERS, 2004; VARELIUS, 2008; DASGUPTA & KESHARWANI, 2010).

It is not to say that whistleblowing is an act of pure altruism. Observers of wrongful acts are noted to balance the advantages and disadvantages of acting to themselves and to others (MICELI & NEAR, 1992; KENAN & MCLAIN, 1992; KEIL & SAINSBURY, 2010). Even so, whistleblowing is thought to be a prosocial behavior as it also intends to benefit other persons (DOZIER & MICELI, 1985; MICELI, NEAR & DWORKIN, 2008). To Miceli and Near (1997), however, whistleblowing might also be characterized as an antisocial behavior. This is the case when it is motivated by a wish of revenge and is performed with the intention of harming an individual, group or organization towards which it is directed.

2.2 - WHISTLEBLOWING PROCESS

Regardless the perspective, the decision to blow the whistle is a difficult decision to be made and involves an extremely complicated process (MICELI, 2004). The effort to model this process has guided several studies. The first attempt to build a framework and to present the decisions and steps made by the whistleblower and the organization was carried out by Near and Miceli in 1985. According to their model (Figure 1), whistleblowing process comprises four stages. Firstly, the observer must identify an activity and recognize it as illegal, immoral or illegitimate. Secondly, the individual must assess whether the wrongdoing should be reported. Once the action has been taken, the organization must respond. This response comprises two basic decisions. First, it is confronted with the decision as to whether it should continue the alleged wrongful action, and finally, it may decide either to ignore or to punish the whistleblower (NEAR & MICELI, 1985).

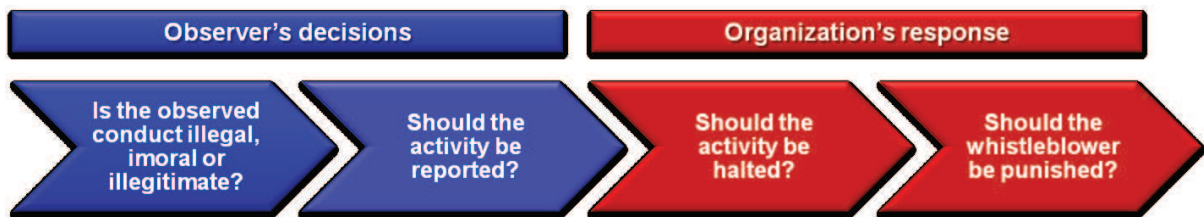


Figure 1 – Whistleblowing. Adapted from NEAR & MICELI (1985)

Seven years after Near and Miceli had published their seminal work, Keenan and McLain developed a wider and more detailed model that comprises seven stages (Figure 2). According to their model, the whistleblowing process is triggered by (i) the awareness of the wrongdoing by the individual as a result of his/her formal or informal roles in the organization. Afterwards, the observer must (ii) assess the seriousness of the wrongdoing and (iii) balance his/her motivations to take action. The next stage involves (iv) the assessment of the observer's influence over the situation, which may result in (v) searching for others who have the ability to stop the wrongdoing, i.e., choosing to whom make the disclosure. Finally, the individual must (vi) assess the consequences of his/her action for self, for others and for the wrongful behavior being questioned. As a result, there may be (vii)

four courses of action, namely: silence, procedural reporting through prescribed channels, non-procedural reporting, or direct intervention.

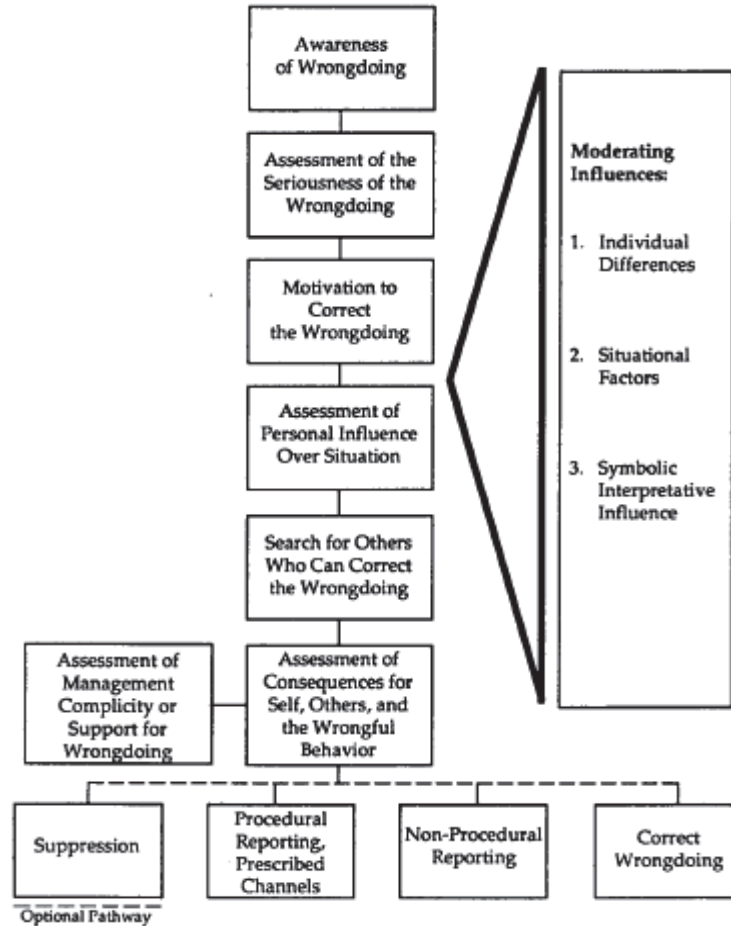


Figure 2 -Interactionist model of whistleblowing.
Extracted from Keenan and McLain (1992)

Keenan and McLain’s model also recognizes the influence of individual, situational and organizational factors – referred to as “symbolic interpretative influence” to emphasize the relevance of values and social forces – to the decision of blowing the whistle. Similarly, many studies over the years have consistently demonstrated that individual, situational and organizational variables influence the process, especially the latter two. (MICELI & NEAR, 1985; NEAR & MICELI, 1996; MESMER-MAGNUS & VISWESVARAN, 2005; DASGUPTA & KESHARWANI, 2010; AHMAD, 2011).

2.3 - BRAZILIAN CULTURE AND WHISTLEBLOWING

2.3.1 - Cultural perspectives on whistleblowing studies

As a complex construct, whistleblowing is noted to be dependent upon a wider social setting (VANDEKERCKHOVE, 2010). Cultural aspects, economic conditions, as well as institutional and legal background are thus expected to lead to differences in whistleblowing tendencies across nations (NEAR & MICELI, 1996). Still, there is a tendency to investigate the phenomenon from a culturally-bound perspective, without focusing on cultural and international differences, which may hamper a better understanding of the whistleblowing behavior and the generation of relevant insights to practitioners and policy makers (SIMS & KEENAN, 1999; KEENAN, 2002; MCNABB et. al. 2007; VANDEKERCKHOVE, 2010).

Actually, the literature on the topic is so concentrated on the United States that whistleblowing is sometimes seen as an American phenomenon (HERSH, 2002). Still, as the subject has been gaining importance, a growing body of research has been developed in other English speaking countries, namely in United Kingdom and, to a lesser extent, Australia. Outside these countries, research on the topic is still in its infancy stage. (MICELI, NEAR & DWORKIN, 2008; NEAR & MICELI, 1996).

As exceptions, few recent studies have been analyzing the phenomenon from a cross-cultural perspective relying on Hofstede's (1991) four basic dimensions that distinguishes cultures around the world: power distance, individualism/collectivism, uncertainty avoidance and masculinity. In general, these studies have claimed that the propensity to blow the whistle on a wrongdoing tends to be lower in societies that score high on collectivism (PARK et. al., 2007) and power distance (TAVAKOLI, KEENAN & CRUJAK-KARANOVIC, 2002; COHEN, PANT & SHARP, 1992) dimensions, and in those which score low on masculinity dimension (TAVAKOLI, KEENAN & CRUJAK-KARANOVIC, 2002). These dimensions indicate, respectively, the tendency for individuals in these societies to be confrontation-averse, to avoid challenging the hierarchical authority structure and to seek for harmony and negotiated solutions for conflicts, aspects that, indeed, may lead observers of a wrongdoing to remain silent.

By relying on Hofstede's dimensions, cross-cultural studies have typically compared tendencies, highlighting the different perceptions with regards to whistleblowing behavior among Asian countries such as China, Taiwan, South Korea and Japan as compared to United States. A collectivistic culture and the Confucianism values, predominant in those countries, put a considerable pressure for social conformity and harmony in relationships (OHNISHI et. al., 2008), leading individuals to view whistleblowing as negative, disloyal, unacceptable and unethical (CHIU, 2003; ZHANG, CHIU & WEI, 2009).

Jointly, these results suggest not only that cultural elements do influence what people think about whistleblowing but also that this specific judgment is relevant enough to sway which elements they consider relevant to the decision whether to speak out. Besides calling into question the generalization of previous research's findings, this fact demonstrates the need to build a further understanding of the phenomenon through more complex models that take this kind of judgment into consideration and that do not disregard culture-specific elements. The main goal of this study is to develop such model for the Brazilian context, which will only be possible by first analyzing its underlying cultural aspects.

2.3.2 - Brazilian Culture

According to Hofstede (1991), the Brazilian culture is characterized by (i) a high power distance; (ii) collectivist values; (iii) high uncertainty avoidance and (iv) a relative balance between masculine and feminine values, with a slight predominance of the latter. Particularly, according to the author, the combination between high uncertainty avoidance and a collectivist culture may lead to a conflict aversion and to an overreliance on informal rules based on tradition and on personal relationships, aspects that are rooted in the Brazilian culture.

Other scholars and anthropologists have also highlighted some stereotyped characteristics of the Brazilian culture such as a conflict aversion, a prevalence of informality, an overreliance on interpersonal relationships, as well as the affective nature of people and their passive or "spectator" attitude (HOLLANDA, 2001; DAMATTA, 1997, 1998; FREITAS, 1997; PRATES & BARROS, 1997).

To Prates and Barros (1997), the power concentration rooted in Brazilian society stems from a colonial period marked by a master-slave relation that provided the pattern according to which all other social relations are built or distorted. These aspects have resulted in a submissive and paternalistic attitude (AMADO & BRASIL, 1991), commonly expressed in the popular saying “might is right, and obey whoever is sensible”. Brazilians are thus “reflexively orientated to an external authority” in such a way that their society’s gravitational center has always relied on a dominating reference of external power, hindering their critical awareness (PRATES & BARROS, 1997 pp. 61). Inasmuch as whistleblowing represents a subversion against the traditional organization’s hierarchical structure and involves a confrontation - either with the organization or with the wrongdoer – it is suggested that whistleblowing may be a non-natural course of action in Brazilian culture.

In the classic *“Raízes do Brasil”*, the historian Sérgio Buarque de Holanda (2001) coined the term *“homem cordial”* (literally the “cordial man”) to describe a remarkable cultural trait of the Brazilian society. The word “cordiality” as used by Holanda comes from the Latin *cor* or *cordis* that means heart so that it refers to the affectionate and informal way Brazilian people deal with one another and to the relevant role played by emotions and personal relationships in their society. As suggested by the author, the cordial man has a desire to see the world as an extension of the family. Freitas (1997) reinforced this analysis, adding that Brazilian society is strongly based on interpersonal relations and characterized by an aversion to distances as well as by a continuous desire to establish an intimacy and personal contact even in those relations that are supposed to come under formalities.

The affectionate and personal nature of Brazilian people is also expressed in the metaphors of “house” and “street” created by DaMatta (1987) to represent the dichotomy between the intimacy of the home – realms of hospitality, loyalty and harmony – and the exclusion of the streets, where those individuals who do not belong to one’s social circle face the impersonal nature of competition, laws and civil rights. This reflects the perception that law enforcement is restricted to the anonymous citizen, isolated from relationships (PRATES & BARROS, 1997; FREITAS, 1997; DAMATTA, 1997,1998; BARBOSA, 1992). The Brazilian *jeitinho* is a synthesis of these features, consisting in a special way of managing obstacles in order to

find a way out of bureaucracy and formality. It implies bypassing the law by calling for personal relations, emotional speeches and flexibility (DAMATTA, 1997, 1998; BARBOSA, 1992).

Finally, research has pointed out that Brazilians avoid conflicts at all costs and appreciate euphemisms and ways to escape from the unpleasant and to attenuate inconveniences (PRATES & BARROS, 1997; AMADO & BRASIL, 1991). As an example, Amado and Brasil (1991) suggest that Brazilians solve problems by postponing them, thus escaping from the radical standpoints of a confrontation in personal terms. This attitude, according to the authors, is also related to the fear of assuming risks that leads Brazilian people to push the problem upwards, i.e., to delegate it to a superior.

In short, the results of these different studies are consistent and allow for the definition of an identity in Brazilian culture that, by and large, is not favorable to whistleblowing behavior. Blowing the whistle by exposing a wrongdoing is, after all, incompatible with a relational-based culture that values personal loyalty and discourages conflict, so is it with the passive or spectator attitude that permeates Brazilian way of being. The metaphors of “house” and “streets” as well as the Brazilian *jeitinho*, in turn, imply that rules do not apply equally to everyone in the society, suggesting that the decision to speaking out – besides of being a non-natural course of action - is contingent on personal relations. In fact, Brazilians, as well as Chinese, Japanese and other people from collectivist or relational cultures in general, tend to view whistleblowing as a negative behavior, which is clearly reflected on the language used to describe whistleblowers, full of pejorative expressions such as “*traíra*” (traitor) and “*dedo-duro*” (literally “hard finger” - a reference to the act of pointing the finger at someone).

3 - WHISTLEBLOWING MODEL

3.1 – OVERVIEW

Several studies have sought to ascertain the antecedents, correlates and consequences of whistleblowing, as well as to model its process. These studies have typically focused on three general categories of factors: those related to the organization, those related to the individual and those related to the situation. (AHMAD, 2011; MESMER-MAGNUS & VISWESVARAN, 2005). Whereas research has failed to demonstrate that personal characteristics are paramount - i.e., that whistleblowers differ from inactive observers – (NEAR & MICELI, 1996) most scholars have agreed that situational and organizational factors have a major effect on whistleblowing (NEAR & MICELI, 1985; NEAR & MICELI, 1996; MESMER-MAGNUS & VISWESVARAN, 2005).

Theoretical models of whistleblowing have typically relied upon (1986) Rest's four component theory of moral action: ethical sensitivity, ethical reasoning, ethical intention, and ethical behavior or action. As an example, Finn and Lampe (1992) proposed that the decision to blow the whistle is an extension of an individual's moral judgment concerning a questionable activity and follows the steps presented in Rest's model. 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 (1986), that the whistleblower must have the perseverance to carry out the planned strategy.

As these models shed light on important components of whistleblowing, they constitute a useful starting point of analysis. Still, as the decision to blow the whistle involves a myriad of tension points, it is a difficult decision to be made and seems to involve a much more complex process (MICELI, 2004). Furthermore, it may assume different forms and involve various antecedents.

This research aims to broaden the knowledge of this phenomenon, by specifically identifying the elements which influences an individual's intention to internally blow the whistle on a wrongdoing.

Particularly, this research aims to broaden the knowledge of the phenomenon by specifically looking into its internal type. Consistent with this purpose, we developed a comprehensive model based on the psychological processes which permeate internal whistleblowing decisions. This model identifies some antecedents of whistleblowing intentions and examines the moderating and mediating effects of organizational and situational variables. By including some important variables investigated in prior studies in addition to new variables, our framework is a step forward in the extant literature.

Like Zhang, Chiu and Wei (2009), we propose that whistleblowing judgment is an antecedent of whistleblowing intention. It means that one's evaluation regarding the ethicality of whistleblowing is a necessary prior step which predicts the decision to engage in such behavior. This evaluation, we assume, is strongly influenced by the individual's ethical judgment of the situation as well as by the seriousness of the wrongdoing. Specifically, the more serious and unethical an observed conduct, according to the individual's assessment, the more favorable is his/her judgment concerning the ethicality of whistleblowing. Both aspects – the seriousness and the ethical judgment of the situation – may also affect whistleblowing intention, but we believe these effects are mediated by the whistleblowing judgment.

Besides whistleblowing judgment, we posit that the status of the wrongdoer and perceived organizational support directly influence whistleblowing intention. More specifically, according to the proposed model, the intention to speak up is negatively related to the first and positively related to the latter. It means that when faced to a wrongful act, people may decide to remain silent if the perpetrator is of a high status or if they perceive the organization as non-supportive.

Finally, we believe that the relationship between whistleblowing judgment and whistleblowing intention is moderated by the fear of retaliation. It means that individuals

who, faced with a wrongdoing, views whistleblowing as a correct course of action do not necessarily come forward. They, after all, anticipate whistleblowing outcomes and may decide to remain silent if they perceive the act as being very costly to them, or, more specifically, if they fear retaliation.

Figure 3 presents our model and its hypotheses. Throughout the next section, we develop each of these hypotheses.

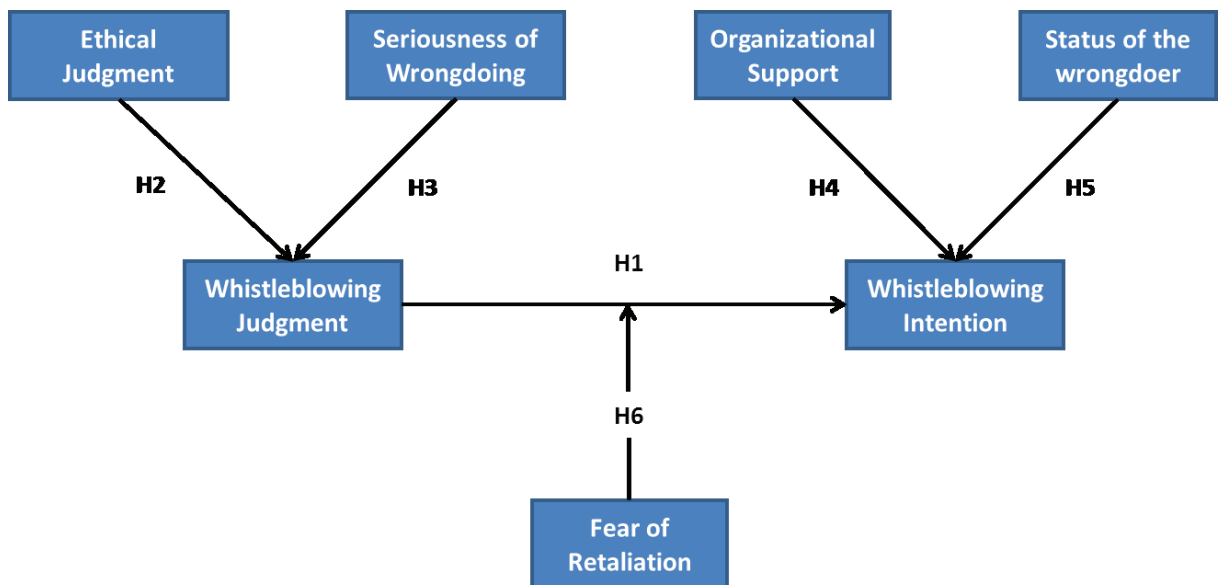


Figure 3- Proposed model of whistleblowing

3.2 - HYPOTHESES DEVELOPMENT

3.2.1 - Whistleblowing Judgment and Whistleblowing Intention

Whistleblowing is notably a phenomenon whose nature and underlying dynamics are singularly sensitive and peculiar, which poses a myriad of restrictions and methodological challenges to research. Indeed, locating actual whistleblowers for questioning and carrying out investigations into the phenomenon in actual organizations is noted to be virtually impossible (CHIU, 2003; MESMER-MAGNUS & VISWESVARAN, 2005; SIMS & KEENAN, 1998). Reasonably, researchers have typically relied on whistleblowing intention rather than on actual behavior (VADERA, AGUILERA & CAZA, 2009).

Despite the limitations this approach poses to research, it has a strong theoretical support. In particular, reasoned action models, such as the Theory of Planned Behavior (TPB), assume that intentions are causal and immediate antecedents of behavior and thus can indeed be used to predict it. A behavioral intention, according to the TPB's defenders, is an indication of an individual's readiness to perform a given behavior or the perceived likelihood that a given behavioral alternative will be chosen. Also, according to the TPB, behavioral intention stems from the combination of the attitude towards the behavior, subjective norm and perceived behavioral control (AJZEN, 1991; AJZEN, 2012; HUNT & VITELL, 1986).

In fact, most of the ethical decision-making models propose that intentions are important components of ethical behavior (ZHANG, CHIU & WEI, 2009). Concerning whistleblowing, previous research has also demonstrated a significant relationship between intention and actual behavior in the peer reporting context (VICTOR, TREVINO & SHAPIRO, 1993). Thus, it is reasonable to assume that an individual's intention to blow the whistle, i.e., the perceived probability of choosing to report a wrongdoing, can strongly predict one's final behavior (ZHANG, CHIU & WEI, 2009). The main point, therefore, is to understand how whistleblowing intentions are formed.

According to the TPB, an individual's attitude towards the behavior is one of the antecedents of the behavioral intention. Attitude refers to readily accessible beliefs about the likely outcomes of the behavior in question and the evaluations of these outcomes. As a general rule, the more favorable the attitude, the stronger the intention to perform the behavior (AJZEN, 2012). In the case of whistleblowing, the discussion regarding the ethicality of this behavior, i.e., whether it is a heroic act or a form of betrayal or disobedience, reflects the fact that people differ in their beliefs about the legitimacy and importance of whistleblowing (MICELI & NEAR, 1984). In general, empirical evidences suggest that whistleblowers tend to have stronger belief in the desirability of whistleblowing, commonly referred by them as "the right thing to do" (MICELI & NEAR, 1984).

To Zhang, Chiu and Wei (2009), the evaluation regarding the ethicality of whistleblowing is a necessary prior step to the decision about whether or not to report a wrongdoing. Similarly,

empirical evidence suggests that those who believe in the ethicality of whistleblowing are more likely to speak up than those who disapprove such behavior (CHIU, 2003; ZANG, CHIU & WEI, 2009; SIMS & KEENAN, 1998). This aspect, largely neglected by previous studies, may be particularly salient in countries such as Brazil, where cultural elements ends up turning whistleblowing into a sensitive behavior, often viewed as negative and problematic.

Different attitudes towards whistleblowing may be a result of different organizational conditions, values or prior individual experiences (MICELI & NEAR, 1984). Culture is also expected to influence people's perception not only on what kinds of activities are considered wrongful but also on what is the appropriate response to an observed misconduct (PARK et. al., 2007). As we have pointed out, therefore, culture helps to explain why a negative perception of whistleblowing predominates in Brazilian as well as in Chinese society,

Notwithstanding, as any moral action, whistleblowing is heavily influenced by situational variables so that it is not simply a product of fixed individual values or characteristics (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, we conceive the attitude towards whistleblowing as being one's judgment about the ethicality of the disclosure act in a given scenario. So, considering all the evidence that demonstrates the relationship between behavioral judgment and behavioral intention it follows that:

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

3.2.2 – Ethical Judgment

Ethical judgment has been featured in several models of ethical decision-making as a variable that influences individual's behavior. In Rest's (1986) four-component model, for example, moral judgments are situated in an intermediate sequence in the moral decision

process, following the individual's recognition of an ethical issue and preceding the formation of a behavioral intention. This sequence was reinforced by Jones (1991) in an issue contingent model that introduces the concept of moral intensity to ethical decision making. Likewise, Hunt and Vittels's (1986) general theory of marketing ethics posits that ethical judgments provide the key cognitive input into the formation of behavioral intentions.

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" (SPARKS & PAN, 2010, p. 409). This definition encompasses the most prominent views of ethical judgments and minimizes some of the divergent views that permeates 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 (PATEL, 2003; REIENBACH & ROBIN, 1990). It basically subsumes an individual's perceptions about whether a behavior is fair, just, good, morally right and acceptable (REIENBACH & ROBIN, 1990). These perceptions constitute the ideal of moral equity - the main dimension of Reienbach and Robin's (1990) Multidimensional Ethics Scale (MES) - and are found to determine auditors' ethical judgments (AHMAD, 2011) and to be significantly associated with reporting intentions (AYRES AND KAPLAN, 2005).

In fact, the ethical judgment of an observed wrongdoing influences the individual's intention to blow the whistle. If, for example, one judges a conduct as ethical, there may be no reason to report it. On the other hand, by evaluating a conduct as unethical, individuals may consider to report it, thus triggering the other steps in the decision-making process. It means that the ethical judgment of a given situation seems to be a necessary step in the decision to blow the whistle, but it hardly suffices to form that decision, since the intention to make a disclosure will still depend upon other elements, mainly the judgment regarding the ethicality of whistleblowing. Hence, it is reasonable to state that the majority of the ethical judgment's influence on whistleblowing intention, rather than being direct, was accounted for by the whistleblowing judgment, which, in turn, is a function of the ethical judgment. In other words, we propose that the ethical judgment regarding a misconduct may help to form the intention to make a disclosure as it leads the individual to carry out a more

favorable attitude towards whistleblowing, i.e., to perceive it as the right thing to do in that case. Synthesizing these propositions, it follows that:

H2a: The less ethical one judges a given conduct, the more he/she will see whistleblowing as ethical.

H2b: The relationship between ethical judgment and the whistleblowing intention is mediated by the whistleblowing judgment.

3.2.3 – Seriousness of Wrongdoing

Wrongdoing varies in type, characteristics and potential consequences. Each type of wrongdoing, therefore, is in some way unique (MICELI, NEAR & DWORKIN, 2008) and may lead to a different reaction. Indeed, evidences suggest that characteristics of the wrongdoing may have significant implications for 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 model of 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; AYERS & KAPLAN, 2005; NEAR & MICELI, 1996; SCHULTZ et. al., 1993). By and large, these results suggest that before deciding to blow the whistle, individuals must first weight the severity of the wrongdoing (DASGUPTA & KESHARWANI, 2010).

Though the idea that a wrongful act's severity influences the individual propensity to blow the whistle is widespread in the literature, some authors have found that it explains much few of the variance in both whistleblowing intention and action (MESMER-MAGNUS & VISWESVARAN, 2005). They argued, based on Dozier and Miceli (1985), that it may be that,

in some cases, “employees perceive that reports of severe organizational wrongdoing are more likely to be met with resistance and retaliation” (MESMER-MAGNUS & VISWESVARAN, 2005, p.288). Other scholars have found that the seriousness of the wrongdoing is associated to where the individual blows the whistle, rather than to the intention to report. More specifically, they proposed that employees rely more on external channels for reporting more serious wrongdoings and on internal channels for reporting less serious ones (CALLABAN & DWORKIN, 1994; DWORKIN & BAUCUS, 1998). These propositions suggest that the relationship between whistleblowing and the seriousness of the wrongdoing might not have been fully addressed by previous studies.

We believe that the more serious one perceives the wrongdoing, the 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. Moreover, similarly to the ethical judgment, wrongdoing’s perceived seriousness influences whistleblowing intention through the mediating effect of whistleblowing judgment rather than to a direct influence, as proposed by most studies. Accordingly, we propose the following hypotheses:

H3a: The more serious the wrongdoing, the more favorable is individual’s attitude towards whistleblowing.

H3b: The relationship between seriousness of the wrongdoing and whistleblowing intention is mediated by whistleblowing judgment.

3.2.4 – Status of the wrongdoer

The identity of the party engaged in wrongdoing may be directly 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). Recent

debates involving the Enron scandal has also raised this proposition as they suggest that the high level of involvement of Arthur Andersen's top management in the cover-up inhibited their staff from speaking up.

Power can be defined as the ability of an individual to overcome resistance in bringing about his/her objectives (PFEFFER, 1981). Despite in the organizational context it is always strictly related to hierarchical position (HALL, 2004), an individual power may also derive from other sources such as the access to knowledge or the control over resources that are considered central and critical to the organization (BACHARAC & LAWLER, 1980; PERRY, 1992). Hence, it is assumed that high status individuals are powerful because of certain desirable attributes that they bring to the organization (CHUNG, MONROE & THORNE, 2004).

By examining the propensity of children to incriminate a guilty peer confederate for a transgression when questioned by an adult, Harari and McDavid (1969) identified a moral conflict between not to lie and not to incriminate a high status peer. The authors found that in the presence of the guilty peer confederate and no other peer, all the subjects were willing to report the transgression to the adult, regardless the confederate's status. However, the presence of an innocent peer seemed to have deterred subjects from making such accusations when the guilty peer held a high status in the group. This research presents compelling evidences suggesting that an implicit norm against "finking" on a high status peer behind his/her back may supplant individual values as a determinant of action.

Moreover, these results allude to the importance of Black's (1976) sociological theory of justice, which considers the act of a subordinate blowing the whistle on a supervisor as a deviant behavior and a strong offense in more stratified societies (MICELI et. al. 1999). To Dozier and Miceli (1985), however, rather than the moral conflict, a cost-benefit analysis involving expected retaliation is what halt observers from incriminating a high status peer. Indeed, high status members of an organization may have enough power to suppress whistleblowing and to exact revenge. Some scholars (NEAR, DWORKIN AND MICELI, 1993; UYS & SENEAL, 2008), for example, by adopting the perspective of power balance in organizations, highlight that the dominant coalition, including the wrongdoer, may respond to whistleblowing by retaliating the whistleblower. This is especially true if the organization

rely heavily on the wrongdoing to remain competitive, which is a likely scenario when the wrongful act is conducted by superiors (NEAR & MICELI, 1985, 1995). Furthermore, it may be the case that even organizational members who are close and supportive of the whistleblower respond with distance or rejection when a powerful wrongdoer is involved as they fear reprisals (MICELI & NEAR, 1992).

As the propensity to blow the whistle depends on the extent to which individuals expect to achieve desirable outcomes such as the termination of the wrongdoing (NEAR & MICELI, 1985; MIETHE, 1999), considerations regarding the particular position held by the wrongdoer may be highly relevant. Power, after all, has a direct effect on whether the organization will protect a wrongdoer or sanction him/her (NEAR & MICELI, 1995). Potential whistleblowers may thus consider that a wrongdoing committed by a high status member of the organization does not easily result in corrective action or termination of employment thus deciding to remain silent (NEAR & MICELI, 1990; MICELI, NEAR & SCHWENK, 1991). If so, whistleblowing may be less likely when the wrongdoer is of high status. Previous studies found support for this notion for internal (AHMAD, 2011) and external whistleblowing (MICELI, NEAR & SCHWENK, 1991).

In summary, it can be said that individuals may be less likely to speak up against powerful wrongdoers for different reasons. Firstly, they may fear retaliation and perceive it as more likely to occur when the wrongdoer holds a high status in the organization. Secondly, it may be that they decide to remain silent because they perceive disclosure as potentially ineffective given the high dependence of the organization on the wrongdoer and/or the wrongdoing for its survivor.

It is often the case, however, that individuals do not feel personally responsible to take action when faced by a misconduct that involves a powerful organization member, and just push the problem upwards as they understand it is a matter for superiors. This specific reaction may be particularly relevant in the Brazilian context, given the passive attitude of people, mentioned in a previous section. Beyond that, as Brazilian society is also marked by a high power distance, considerations regarding the status of the wrongdoer may be even

more salient there in comparison with countries such as the United States, thus accounting for a high influence on whistleblowing intention.

Gathering these propositions, we posit that wrongdoer's status directly influences whistleblowing intention. It implies that individuals may decide to remain silent instead of blowing the whistle on a high status organization member who committed a wrongdoing, regardless other considerations. Based on these assumptions, we propose the following hypothesis:

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

3.2.5 – 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, as well as favorable rewards and job conditions. Based on this definition, it is assumed that employees who perceive a high organizational support believe that their organization provides them with help when it is needed to carry out their jobs effectively and to deal with stressful situations (EISENBERGER et. al., 1986; RHOADES & EISENBERGER, 2002). Moreover, such perception produces a reciprocity norm, leading the employee to feel obliged to help the organization to reach its objectives. As a result, POS increases the individual's performance and affective commitment to the organization and reduces withdrawal behaviors (EISENBERGER, FASOLO & DAVIS-LAMASTRO, 1990).

Previous research has related POS to ethical behavior in organizations (Valentine, Greller & Richtermeyer, 2006) and suggested that support from top management and from supervisors, in particular, may predict both whether and where the whistle is blown (SIMS & KEENAN, 1998; DWORKIN & BAUCUS, 1998; KEENAN, 2000; NEAR & MICELI, 1996). However,

a meta-analysis found that supervisor support is positively related to whistleblowing intention but negatively related to actual whistleblowing (MESMER-MAGNUS AND VISWESVARAN, 2005). A possible explanation for this result can be that employees who perceive a high support decide to remain silent in reciprocity, protecting the superior or the entire organization from the potential negative consequences that may come with the disclosure. (MESMER-MAGNUS AND VISWESVARAN, 2005).

Thus, despite some evidences from theoretical and empirical research suggest a positive influence of POS on whistleblowing, it seems that the matter is not entirely settled (STANSBURY & VICTOR, 2008). In fact, we have not found any previous research that empirically tests this specific relationship, using Eisenberger and colleagues' construct. Even though, we posit that a high level of POS creates norms of reciprocity, leading the employees to act in the best interest of their organization, to develop trust in the internal channels they use to report unethical practices and to perceive the personal costs of whistleblowing as less likely to occur. As a result, they will be more willing to report an observed wrongdoing if they perceive a high organizational support. On the other hand, low levels of organizational support may significantly compromise internal whistleblowing intention by leading individuals to remain silent or to use external channels. So, 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.

3.2.6 – Fear of Retaliation

Whistleblowing has been conceptually marked as an act of dissent that challenges an organization's authority structure and creates animosities (NEAR & MICELI, 1985). External whistleblowing, especially, 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 – even its internal type - and consider it a form of betrayal or, in popular words, “ratting” or

“tattling” (ZHANG, CHIU & WEI, 2009). As a result, it may be expected that whistleblowers face a significant risk of retaliation, even when their disclosure benefits the organization.

Indeed, retaliation is a common reality among whistleblowers and, reasonably, it has been extensively highlighted in theoretical and empirical studies (PARMERLEE, NEAR & JENSEN, 1982; NEAR & MICELI, 1985; SOEKEN & SOEKEN, 1987; DWORKIN & BAUCUS, 1998; ROTHSCHILD & MIETHE, 1999; KEENAN, 2002; CHIU, 2003; MESMER-MAGNUS & VISWESVARAN, 2005; DASGUPTA & KESHARWANI, 2010). Moreover, data collected from actual whistleblowers have consistently demonstrated that most of them experienced some form of retaliation (JERNBERG, 2003). As an example, Soeken and Soaken (1987) documented that, in a sample of 87 whistleblowers from the private industry and the government, all but one respondent had reported experiencing retaliation as a result of their disclosure. The one individual merely indicated that “nothing could be proved”. In a more recent survey based on an extensive sample from different sources, Rothschild and Miethe (1999) documented a retaliation rate of approximately two thirds among actual whistleblowers. This suggests that retaliation for speaking up is the rule rather than the exception so that it may play a role in the decision to blow the whistle.

Scholars have argued, however, that whistleblowing is more frequent under certain circumstances. Some studies, for example, have demonstrated that external whistleblowers appear to experience more retaliation than internal ones (MESMER-MAGNUS & VISWESVARAN, 2005; DWORKIN & BAUCUS, 1998; SOEKEN & SOEKEN, 1987). Empirical evidence also suggests that retaliation is more common when the organization is dependent upon the wrongdoing or when it is not dependent upon the whistleblower. Retaliation is also noted to be more likely and severe if the wrongdoing was serious and if the whistleblower lacks the support of their supervisors and managers (NEAR & MICELI, 1986).

In all of these circumstances, reprisal involves taking undesirable actions against an employee because he/she reported a wrongdoing (KEENAN, 2002). It is noteworthy that retaliation subsumes not only termination. It is often the case that the employer takes actions to undermine the whistleblower’s credibility by assigning negative evaluations, isolating him, prosecuting him, threatening him into silence or blacklisting him from getting

another job in the field (ROTHSCHILD & MIETHE, 1999; PARMERLEE, NEAR & JENSEN, 1982; RAPP, 2007; SOEKEN & SOEKEN, 1987; DASGUPTA & KESHARWANI, 2010). Frequently, the retaliation takes the form of harassment and the employee is isolated, humiliated, closely monitored, removed from or charged with responsibilities, assigned to unmanageable work or punished in ways that undermine his performance and leads to the termination (DASGUPTA & KESHARWANI, 2010). Usually, the point is to direct the spotlight from the alleged misconduct to the whistleblower and make him/her the issue by attacking his/her motives, credibility and professional competence (DEVINE & MAASSARANI, 2011).

Some of reprisal actions, however, may take place in isolation and may be initiated by supervisors or coworkers without necessarily a formal or informal endorsement of the top management (PARMERLEE, NEAR & JENSEN, 1982). Regardless the case, retaliation cause to the whistleblower a variety of undesirable consequences. The events surrounding the disclosure episode are a source of stress, financial burden, emotional strain, health problems, negative impacts on social activities and many other issues that may affect not only the individual but also his/her family (SOEKEN & SOEKEN, 1987; ROTHSCHILD & MIETHE, 1999).

By anticipating these negative consequences of the disclosure, 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; LIYANARACHCHI & NEWDICK, 2009). Furthermore, it is assumed that individuals evaluate not only the likelihood of retaliation but also the strength of the potential reprisal when deciding to blow the whistle. Likewise, a whistleblower's experience following a disclosure episode may influence other's willingness to blow the whistle in the future (LIYANARACHCHI & NEWDICK, 2009).

The inhibiting effect of the fear of retaliation has raised concerns from the society and public policy makers. As a result, today many statutes and laws - such as the Sarbanes-Oxley (SOX) Act and the recently created Dodd-Frank Act - contain provisions that protect whistleblowers from retaliation. In thesis, these provisions establish punishments to those who retaliate whistleblowers and/or provide the victims with the prerogative to claim for compensations

or remedying for retaliations suffered as a result of their disclosure. However, many critics have questioned the effectiveness of these provisions – especially those of SOX – arguing that they create an illusion of protection without providing actual instruments that assure it (EARLE & MADEK, 2007; DWORKIN, 2007; MOBERLY, 2006). Oftentimes, it is virtually impossible for the whistleblowers to prove the causal connection between the retaliatory act and the report, resulting in few judicial decisions favorable to them (DWORKIN, 2007).

To Mesmer-Magnus and Viswesvaran (2005), research has overestimated the influence of the fear of retaliation as it focuses on the intention to blow the whistle rather than on actual behavior. According to the authors, data from actual whistleblowers have not demonstrated such a strong influence, suggesting that fear of retaliation just affects the intention to blow the whistle but once the individual has decided to report the wrongdoing, it does not inhibit the act. In addition, Keenan (2002) draws attention to the fact that the relationship between fear of retaliation and whistleblowing may be dependent upon cultural values, which would explain some mixed results of previous research.

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 whistleblowing. Instead of a direct influence on the decision to report misconduct, however, we propose that the fear of retaliation influences the relationship between whistleblowing judgment and whistleblowing intention. More specifically, we assume that this relationship is weakened at high levels of fear, which means that individuals who dread retaliation may decide not to make an internal disclosure even when they judge it as the right thing to do. Therefore, it follows that:

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

4 – RESEARCH METHOD

4.1 – OVERVIEW OF METHODOLOGY AND RESEARCH DESIGN

This study aims to ascertain the antecedents of internal whistleblowing intentions in the Brazilian context. In order to address this challenge, research comprised five stages, represented bellow in Figure 4.



Figure 4 - Research stages

The initial stage involved a very extensive review of previous studies, carried out with the purpose of providing a profound knowledge of the phenomenon, its components and its research field. These exploratory analyses allowed for a refinement of research problem and strategies as well as for the identification of relevant variables for a definite investigation.

As the main goal of the study is to identify factors associated with – i.e., correlated with - the individual decision to blow the whistle on a wrongful act, a quantitative approach was adopted. Stage's 1 outcomes thus drove the formulation of hypotheses which were integrated in a comprehensive framework, concluding stage 2.

In order to gather empirical data to validate the model, we used the survey methodology, as the majority of researchers in business ethics have done (RANDALL & GIBSON, 1990). Particularly, we combined the use of structured questionnaire with vignettes design whose format is similar to those utilized in previous whistleblowing and ethics studies (AHMAD, 2011; ZHANG, CHIU & WEI, 2009; PATEL, 2003; SIMS & KEENAN, 1998).

Vignettes use short hypothetical cases that are usually shown to respondents in order to elicit their judgments about these cases. This resource, according to Alexander and Becker (1978), allows researchers to manipulate, emphasize or dramatize aspects of interest, to present more realistic situations and to standardize the social stimulus across respondents thus eliciting an improvement in the quality of data in comparison with simple survey questions. Besides the vignettes, the questionnaire developed in stage 3 included closed questions associated with the organizational, situational and individual variables under investigation. The measures and vignettes used in the instrument will be detailed in a next section.

In order to assess the instrument's effectiveness, a pilot study was carried out in two classes of Master's students. On that occasion, 46 students voluntarily answered the questionnaire, after a brief explanation regarding its content and regarding the purpose of the study. Students were then asked if the vignettes were clear and consistent with real situations, and if the questions were ambiguous. Based on the pilot's outcomes and on the students' suggestions, the instrument was refined and few adjustments were made in order to improve data collection and increase response rates.

Finally, in stage 5, we conducted the actual data collection through mail questionnaire and proceeded to the statistical analysis of the data. Both procedures are described more closely detailed in the next sections.

4.2 – SAMPLING PROCEDURES AND DATA COLLECTION

Questionnaires were administrated within the target population of employees from public and private Brazilian organizations. Data were initially collected from a sample of former and current students of different MBA programs of Fundação Getulio Vargas (FGV) from different locations. As a general rule, those individuals are qualified workers who have a substantial work experience and who seek specialization courses in order to maintain themselves up to date. Hence, they presumably have directly or indirectly witnessed questionable acts or at least have faced opportunities for these acts to occur. Moreover, as

whistleblowers tended to have higher education, pay levels and organizational positions than do inactive observers (MICELI & NEAR, 1984), the sample was considered suitable for the purpose of the study.

Students were randomly chosen within an existing database and were invited to participate in the study. Invitations were sent through email with the support of the institution staff. The emails contained a hyperlink to the online questionnaire and a short standard message presenting a generic description of the research. Before answering the questionnaire, the students who had clicked in the hyperlink were assigned to read a cover letter with a statement of the research purpose and guidelines for completing the survey. In order to minimize the problem of social desirability bias (KING & BRUNER, 2000), the cover letter also encouraged respondents to be honest, by ensuring their anonymity and by reinforcing the idea that there would not be right or wrong answers to the questions as the main objective of the instrument would be to capture their subjective perceptions and judgments. Finally, the letter provided respondents with the author's email address in order to enable them to get further information and to feel more comfortable in participating (McMILLAN & SCHUMACHER, 1984).

A total of 233 respondents completed the questionnaire. However, 23 responses were removed for containing the same value to all items or for being completed in less than 4 minutes, i.e., far below the time considered as minimum to read the questions, think and mark the responses. Hence, a total of 210 cases composed the sample of online respondents.

To increase the sample, we collected additional data by administrating a paper version of the same questionnaire in a convenient sample of MBA students of FGV. As prior research suggests, paper-based and online research yield results that are not statistically different (ALEXANDER, BLAY & HURTT, 2006). These questionnaires were thus administrated in person in two classes of MBA with the support of a staff member. In that occasion, students were presented to a generic description of the study's purpose and were informed that participation was volunteer-based and that data collected were confidential. 49 out of 60 returned questionnaires were completed and thus was included in the sample. Ultimately,

the final sample - combining the online and the paper-based versions of the survey - consisted of 259 individuals. 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. Table 1 summarizes respondents' demographic data.

VARIABLES	N	%
GENDER		
Female	126	48,6%
Male	133	51,4%
AGE		
From 21 to 25 years old	45	17,4%
From 26 to 30 years old	69	26,6%
From 31 to 40 years old	84	32,4%
From 41 to 50 years old	43	16,6%
> 50 years old	18	6,9%
MARITAL STATUS		
Married	118	45,6%
Non-married	141	54,4%
ORGANIZATION TYPE		
Private	184	71,0%
Public	75	29,0%
ORGANIZATION SIZE		
Less than 100 employees	48	18,5%
More than 100 employees	211	81,5%
MANAGERIAL STATUS		
No	167	64,5%
Yes	92	35,5%
TENURE		
< 3 years	116	44,8%
From 3 to 5 years	48	18,5%
> 5 years	95	36,7%
FAMILY INCOME		
Below R\$ 5,000	44	17,0%
From R\$ 5,000 to R\$ 10,000	115	44,4%
Above R\$ 10,000	100	38,6%
Total	259	100,0%

Table 1 - Demographic Data of the sample

4.3 – INSTRUMENT DEVELOPMENT

4.3.1 – Questionnaire design

In order to cover the different factors that may affect whistleblowing intentions, the questionnaire was divided into three major sections. The first section comprised seven items – each one consisting of a general statement - from existing instruments designed to measure the non-situational factors, namely the perceived organizational support and the fear of retaliation.). This was followed by the second section, where respondents were asked to answer questions about four scenarios involving typical wrongdoings and whistleblowing situations associated to them. These questions aimed to measure respondent’s perceptions regarding: the ethicality of the wrongdoing and of the subsequent disclosure act, the status of the wrongdoer, the seriousness of the situation, as well as regarding the probability that they and their peers would engage in internal whistleblowing behavior. Finally, the last section requested demographic information from respondents such as gender, age, marital status, tenure, family income and their organization’s type and size.

It is noteworthy that all the items, except for those of the last section, were responded on a five-point Likert-type scale, thus allowing individuals to rate their perceptions or their level of agreement with statements on a range from 1 to 5. As noted by experts (NEUMAN, 2006; LISSITZ & GREEN, 1975), Likert scales are the most commonly used scales in survey research and its five-points format is the most reliable one.

Some of the items in the research questions used reversed or negatively worded scales. This minimizes mechanical and unreliable responses that occur due to the tendency of survey participants to provide their answers in the same manner because of laziness or because of a psychological disposition (NEUMAN, 2006, DEVELLIS, 1991).

4.3.2 – Vignettes development

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).

Previous studies have already developed or adapted vignettes to investigate whistleblowing intention. As a general rule, however, these vignettes designed situations aiming at specific industries (ZHANG, CHIU & WEI, 2009) or professions such as accountants or auditors (AHMAD, 2011; PATEL, 2003), emphasizing cross-cultural factors (PATEL, 2003) or focusing on typical variables of external whistleblowing (SIMS & KEENAN, 1998). As this research seeks to investigate internal whistleblowing intentions of people from different professions, industries and organization types, these vignettes were considered unsuitable.

As argued by Taylor (2006), vignettes or scenarios may be developed from practice knowledge, previous research or preliminary studies. So, in order to achieve a better fit to the purpose of the study, we developed four vignettes whose format and design were similar to those of previous studies (AHMAD, 2011; ZHANG, CHIU & WEI, 2009; PATEL, 2003; SIMS, 1999; SIMS & KEENAN, 1998). The situations portrayed in our scenarios aim at a wider public and are more closely related to the context of Brazilian organizations.

Besides of covering a variety of common situations, the scenarios were developed to allow for a variance in the level of seriousness of the wrongful act and in the power of the wrongdoer. In that way, scenario one - here titled "favoritism" for reference purposes – was thought to reflect a less serious situation involving a powerful actor. It described the situation of a director who promoted a friend of his family in detriment to another candidate who was clearly more competent and qualified to the position. Scenario two, in turn, was designed to cover a more severe wrongdoing committed by an individual from a low status

in the organizational context. Called “the cleaning lady”, it presented the dilemma of a cleaning lady who stole and sold secret documents from the company’s office. The third scenario, “the theft by the secretary”, depicted a secretary who takes home a mouse from a company’s computer. This was thought to be a less serious violation committed by a less powerful person. Finally, scenario four – called “bribery” - aimed to describe a serious misconduct committed by an actor of high status. The case portrayed in the vignette involved a manager who takes personal advantage by accepting money in exchange of facilitating business for a company’s supplier. In all the four vignettes, each wrongdoing was observed by a character who decided to blow the whistle.

As previously described, all the scenarios were tested in a pilot-study during which Master’s students were asked to assess the format, design, realism and overall quality of the vignettes. Since no negative feedback concerning the scenarios was given, no substantial change was made.

4.4 – MEASURES

This section discusses measures used to operationalize the selected variables for the study. The dependent variable is discussed first, followed by the groups of independent variables.

4.4.1 – Dependent Variable: Whistleblowing Intention

According to Hunt and Vitell (1986), a behavioral intention can be measured by asking the individual the probability that he/she would actually perform that behavior. Based on that assumption, 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).

Specifically, we asked people to indicate the likelihood that he/she would report the misconduct to a superior and make a disclosure through formal channels of the organization,

as well as the probability a peer would blow the whistle by using each one of these ways. Thus, a total of four items were used to measure the variable, all of them using a five-point Likert-type scale.

The purpose of asking the two sets of questions – one regarding respondent’s perspective and the other regarding the peers’ perspective – was to identify any Social Desirability Response Bias (SDRB) that might be present in the response. SDRB occurs when respondents, rather than being honest, give a normative response or a socially acceptable answer, which is more likely to occur in research that requests sensitive information such as those related to ethical behaviors (NEUMAN, 2006). The approach of identifying SDRB by comparing responses concerning respondent’s perceptions of themselves with their perceptions of their peers is consistent with the methods adopted in previous whistleblowing studies (ZHANG, CHIU & WEI, 2009; AHMAD, 2011; PATEL, 2003).

4.4.2 – Ethical Judgment and Whistleblowing Judgment

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.

Previous research has found that individuals judge the ethicality of certain practices according to their ideology – idealism or relativism (MUSTAMIL & QUADDUS, 2009; SHARP, 1898). Still, studies have suggested that idealism is more associated with ethical judgment than relativism (RYAN, 2001). Furthermore, perceptions of what is morally right or wrong, in its broadest sense, are noted to be essential for individuals when evaluating the ethical nature of situations presented to them. Hence, the perceived morality of a given situation may be fairly informative and therefore useful as a single-item measure (YOUNGBLUT & CASPER, 1993). Reasonably, it is one of the main indicators of the Multidimensional Ethics

Scale (MES), a commonly used instrument in ethics research (REIDENBACH & ROBIN, 1990). As single-item measures were also helpful to increase the instrument's parsimony, they were deemed as practical and suitable.

4.4.3 – Seriousness of the Wrongdoing and Status of the Wrongdoer

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).

4.4.4 – Fear of retaliation

Fear of retaliation was measured through three out of four items from a scale developed by John Keenan (1990, 2000). This scale was adapted from an U.S Merit Systems Protection Board survey questionnaire which was used in a major study of employee whistleblowing within federal agencies (USMSPB, 1981). It consists of statements concerning organizational factors such as the degree of adequacy and effectiveness of protection for whistleblowers and the degree of confidence that superiors in the organization would not take reprisal actions against the respondent for reporting wrongful activities. Respondents were asked to indicate the level of agreement with these statements using a five-point Likert-type scale. The variable's composed score is equal to the mean value of the four items so that the higher the score the higher the fear of retaliation as perceived by the respondent.

4.4.5 – Perceived Organizational Support

This construct was measure by using four items from a short version of the instrument developed by Eisenberger and colleagues (1986). So, respondents were asked to indicate, in a five-points Likert-type scale, their level of agreement with statements such as "The organization values my contribution to its well-being" and "The organization would ignore

any complaint from me". Positively and negatively worded statements were mixed as an attempt to minimize mechanical and unreliable responses. However, negatively worded statements' scores were reversed so that high scores indicated a high level of perceived organizational support.

4.4.6 – Demographic variables

Because whistleblowing intentions can be affected by many individual characteristics, we included several demographic variables as controls in the analysis. Respondents were asked to indicate their gender, age, marital status, tenure, organization type (public or private) and organization size, as well as to indicate whether or not they hold a managerial position. Gender, organization type and managerial status was measured as dichotomous variable (1 = female/public organization/managerial status), while the other variables were measured at ordinal levels.

5 – ANALYSES AND RESULTS

5.1 – OVERVIEW OF DATA STRUCTURE AND DATA ANALYSES

As previously described, each respondent judged four different scenarios so that situational variables – namely Ethical Judgment (EJ), Seriousness of the Wrongdoing (SrW), Whistleblowing Judgment (WbJ), Whistleblowing Intention (WbI) and Status of the Wrongdoer (StW) – were measured four times, resulting in a different score per scenario. On the other hand, the non-situational variables – namely the Fear of Retaliation (FoR), the Perceived Organizational Support (POS) and all demographic variables – were composed by one measure only for each respondent. Hence, as a result of the research design, judgments of scenarios were nested in the structure of single respondent, resulting in a clustered structure composed by two different levels – a high level consisting of scenarios grouped by individual and a low level consisting of the scenarios judgment disaggregated from the individual level.

In order to allow for the analysis of the two different levels, data was organized in two sets, one consisting of the 259 cases, each of which corresponding to a single respondent, and another set consisting of a combined sample of 259 individuals x 4 vignettes, resulting in 1036 cases. In this combined sample, each respondent was broken into four cases, each one representing a vignette. Tables 2 and 3 illustrate the two datasets and the described nested structure.

	Variables unrelated to the vignettes	Vignette 1	Vignette 2	Vignette 3	Vignette 4
Respondent n	FoR _n POS _n Demographic _n	SrW _{n1} EJ _{n1} WbJ _{n1} WbI _{n1} StW _{n1}	SrW _{n2} EJ _{n2} WbJ _{n2} WbI _{n2} StW _{n2}	SrW _{n3} EJ _{n3} WbJ _{n3} WbI _{n3} StW _{n3}	SrW _{n4} EJ _{n4} WbJ _{n4} WbI _{n4} StW _{n4}

Table 2 – Basic dataset structure

	Variables unrelated to the vignettes	Variables related to the vignettes
Respondent n – vignette 1	FoR _n , POS _n , Demographic _n	SrW _{n1} , EJ _{n1} , WbJ _{n1} , Wbl _{n1} , StW _{n1}
Respondent n – vignette 2	FoR _n , POS _n , Demographic _n	SrW _{n2} , EJ _{n2} , WbJ _{n2} , Wbl _{n2} , StW _{n2}
Respondent n – vignette 3	FoR _n , POS _n , Demographic _n	SrW _{n3} , EJ _{n3} , WbJ _{n3} , Wbl _{n3} , StW _{n3}
Respondent n – vignette 4	FoR _n , POS _n , Demographic _n	SrW _{n4} , EJ _{n4} , WbJ _{n4} , Wbl _{n4} , StW _{n4}

Table 3 - Combined sample dataset structure

Several analyses were conducted within the two datasets. First, we examined the results of exploratory factor analyses along with reliability measures in order to assess the constructs' validity. It was followed by preliminary analyses, including descriptive statistics and correlations among independent and dependent variables. Finally, we tested the hypothesis of the proposed model through a multilevel regression also called hierarchical linear modeling (RAUDENBUSH & BRYK, 2002). The results of all the analyses were presented and discussed throughout this chapter.

5.2 – EXPLORATORY DATA ANALYSIS

In order to assess the convergent and the discriminant validity of our constructs, we subject the three constructs with composed scores (FoR, POS and Wbl) to an exploratory factor analysis with varimax rotation.

Firstly, each construct was analyzed separately with the purpose to allow for an assessment of the scales' unidimensionality. Single-factor solutions have emerged for all the three cases and the total variance accounted for by each single-factor solution was 54%, 57% and 74% for POS, FoR and Wbl, respectively.

Next, we proceed to a reliability analysis. Reliability is a measure of the internal consistency of a set of scale items usually expressed by Cronbach's Alpha (SEKARAN, 2006). The alpha reliability were 0.885, 0.714 and 0.620 for WBI, POS and FoR, respectively. In general, only

coefficients above 0.70 are considered high, but a coefficient between 0.6 and 0.7 might also be acceptable (SEKARAN, 2006; NUNNALLY, 1978). Measures' reliability was thus considered satisfactory.

Finally, we carried out other exploratory factor analyses gathering all of the 11 indicators that integrate the three constructs in order to assess their discriminant validity. As two constructs (POS and FoR) pertain to the individual level whereas the other construct (Wbl) is related to the vignettes, factor analyses were based on the two datasets. So, a total of five factor analyses were carried out, four of which were based on the scenarios and one consisting of an overall analysis within the combined sample. All procedures used varimax rotation and produced a three-factor solution as expected, with all loadings scoring higher than .60 in their component factor. It is noteworthy that no indicator scored higher than .30 in a factor other than the one to which it was associated, except for one indicator from FoR construct whose loading scored from .34 to .38 in the POS factor of all rotated component matrixes. However, since these loadings are still considered low, the results were assumed to be satisfactory with no need for adjustments. Similarly, the results for the total variance explained by the factors were also considered satisfactory. For the analyses based on each scenario, it ranged from 60,16% in scenario 1 to 63,46% in scenario 3, whereas for the factors extracted from the combined sample, the variance explained was 62,72%.

5.3 – DESCRIPTIVE STATISTICS, CORRELATIONS AND OTHER PRELIMINARY ANALYSES

Prior to conducting any further statistical analyses, we checked the variables' distribution with respect to normality using Kolmogorov-Smirnov statistics. As detailed in Table 4, results showed that no independent variable was normally distributed (all $p < 0.05$), which violates the assumptions of parametric statistics (PALLANT, 2007).

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Seriousness	,468	1036	,000	,469	1036	,000
Ethical Judgment	,487	1036	,000	,397	1036	,000
Wb. Judgment	,380	1036	,000	,654	1036	,000
Status	,201	1036	,000	,874	1036	,000
POS	,072	1036	,000	,981	1036	,000
Fear of Retaliation	,120	1036	,000	,967	1036	,000

a. Lilliefors Significance Correction

Table 4 – Tests of Normality

Considering these results, we carried Paired Samples t-tests in order to assess respondent's sensibility to the vignettes' manipulations. As shown in Table 5 below, results demonstrate that there was a statistically significant difference both in the seriousness of the wrongdoing and in the status of the wrongdoer among the four scenarios. Regarding the seriousness of the wrongdoing, scenario 3 was the least serious, followed by scenario 1. No significant difference was found regarding to the difference of seriousness between scenarios 2 and 4, though. As for the other variable, wrongdoers from scenario 4 and 1 were considered more powerful than the others, with the latter one outperforming the first. Scenario 2 character, in turn, was viewed as the least powerful, as expected. These results confirmed that respondents were sensible to the manipulations.

Pair	SERIOUSNESS OF THE WRGONDOING				STATUS OF THE WRONGDOER			
	Mean	SD	t		Mean	SD	t	
Scenario 1 - Scenario 2	-0,31	0,73	-6,69	*	3,02	1,12	43,29	*
Scenario 2 - Scenario 3	0,24	1,09	3,59	*	1,94	1,09	28,60	*
Scenario 1 - Scenario 4	-0,27	0,78	-5,65	*	0,49	0,86	9,18	*
Scenario 2 - Scenario 3	0,55	0,98	9,03	*	-1,08	1,08	-16,15	*
Scenario 2 - Scenario 4	0,03	0,52	0,96		-2,53	1,09	-37,28	*
Scenario 3 - Scenario 4	-0,52	0,93	-9,00	*	-1,45	1,08	-21,66	*

df = 258 * P< 0,01

Table 5 – Paired Samples Test

Descriptive statistics support this analysis. As such, scenarios 1 (Mean=4.41; SD=0.67) and 4 (Mean=3.92; SD=0.77) presented the highest means for wrongdoer's status, followed by scenarios 3 (Mean=2.47; SD=0.91) and 2 (Mean=1.39; SD=0.82). As for the seriousness of the wrongdoing, scenarios 2 (Mean= 4.92; SD=0.42) and 4 (Mean=4.89; SD=0.47) have indeed

exhibited the highest means, while scenario 1 was rated as intermediate (Mean=4.62; SD=0.74) and scenario 3 was considered the least severe (Mean=4.37; SD=0.99).

It is interesting to note that the means of the Seriousness were higher than 4 - thus just slightly lower the maximum score - in all the scenarios. A similar phenomenon was observed in the Ethical Judgment and in the Whistleblowing Judgment, whose overall means were equal to 1.25 (SD=0.72) and 4.45 (SD=0.91), respectively. These results indicate the presence of ceiling and floor effects, a situation in which a high proportion of subjects have maximum or minimum scores on the observed variable, reducing discrimination among these subjects. (CRAMER & HOWITT, 2009). This suggests that most respondents considered the wrongful acts very unethical and are favorable to the disclosure act in all the four scenarios. The means of whistleblowing intention, on the other hand, presented a high variation between scenarios, suggesting that behavioral responses were highly contingent to the situations. Finally, POS and FoR presented moderate scores (Mean= 3.30; SD=0.92 and Mean=3.01; SD=1.00, respectively). Tables 6 and 7 summarizes descriptive statistics.

We also explored the relationship between the variables investigated in this study through Pearson Correlation. As presented in table 8, Pearson's coefficients demonstrate that whistleblowing intentions are consistently correlated with several dependent variables in the hypothesized directions. These findings, however, do not provide information as to whether and how the variables influence whistleblowing intentions.

Combined sample - All vignettes	Mean	SD
Seriousness	4,70	0,73
Ethical Judgment	1,25	0,72
Whistleblowing Judgment	4,45	0,91
Whistleblowing Intention	3,25	1,19
Status of the Wrongdoer	3,05	1,44

N = 1036

Table 6 - Descriptive analysis for the combined sample

VIGNETTE 1 - Favoritism	Mean	SD
Seriousness	4,62	0,74
Ethical Judgment	1,33	0,80
Whistleblowing Judgment	4,27	0,95
Whistleblowing Intention	2,48	1,05
Status of the Wrongdoer	4,41	0,67
VIGNETTE 2 - The cleaning lady	Mean	SD
Seriousness	4,92	0,42
Ethical Judgment	1,21	0,73
Whistleblowing Judgment	4,63	0,78
Whistleblowing Intention	3,94	0,94
Status of the Wrongdoer	1,39	0,82
VIGNETTE 3 - The theft by the secretary	Mean	SD
Seriousness	4,37	0,99
Ethical Judgment	1,36	0,78
Whistleblowing Judgment	4,24	1,01
Whistleblowing Intention	3,03	1,17
Status of the Wrongdoer	2,47	0,91
VIGNETTE 4 - Bribery	Mean	SD
Seriousness	4,89	0,47
Ethical Judgment	1,12	0,53
Whistleblowing Judgment	4,64	0,79
Whistleblowing Intention	3,56	1,06
Status of the Wrongdoer	3,92	0,77
NON-SITUATIONAL VARIABLES	Mean	SD
Perceived Organizational Support	3,30	0,92
Fear of Retaliation	3,01	1,00

N = 259

Table 7 - Descriptive statistics for non-situational variables

Situational variables	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Seriousness	1													
2. Ethical Judgment	-,414**	1												
3. Wb. Judgment	,387**	-,278**	1											
4. Wb. Intention	,273**	-,134**	,395**	1										
5. Status	,023	-,013	-,048	-,279**	1									
Non-situational Var.														
6. POS	,031	,019	,011	,127**	-,004	1								
7. Fear of Retaliation	-,059	,058	-,116**	-,188**	,032	-,428**	1							
Controls														
8. Age	,151**	-,120**	,148**	,109**	,036	-,102**	,106**	1						
9. Marital Status	,122**	-,035	,025	,051	,048	,009	,057	,392**	1					
10. Income	-,002	-,001	-,010	,033	-,010	,136**	-,159**	,015	,081**	1				
11. Org. Type	,031	-,049	,083**	-,033	-,013	-,018	-,009	-,016	-,003	,033	1			
12. Org. Size	,098**	-,064*	,026	-,004	-,001	,030	-,041	-,016	,077*	,103**	,261**	1		
13. Managerial Status	-,001	,018	,015	,195**	,024	,048	-,131**	,282**	,228**	,216**	-,225**	-,186**	1	
14. Tenure	,084**	-,040	,047	,086**	,048	-,063*	,059	,512**	,315**	,130**	,048	,112**	,300**	1

N = 1036 * p < 0.10 ** p < 0.05

Table 8 – Pearson correlation coefficients

5.4 – ANALYSIS OF THE SOCIAL DESIRABILITY RESPONSE BIAS

Consistent with the approach used by previous research (ZHANG et. al., 2009; AHMAD, 2011; COHEN, PANT & SHARP, 1996), we measured the social desirability response bias (SDRB) by comparing the responses between the first person and third person measures of internal whistleblowing intentions.

Results of the Friedman test indicate that no statistically significant difference was found between the responses to the two sets of questions ($\chi^2(df=1) = 0,293, p = 0.588$). It means that, in general, respondents perceive their likelihood to blow the whistle as being close or equal to their peer's one. A p-value lower than 0.05 would indicate a significant difference between the responses, which could indicate the presence of SDRB if the respondents' score were statistically higher than the colleagues one. Actually, besides no statistically significant difference exists, the mean score of the respondents' measure is slightly lower than the colleague's one, according to the descriptive statistics displayed in Table 9. These results reveal the absence of SDRB among respondents in this study.

Variable	N	Mean	SD	Mean Rank
Whistleblowing Intention (Respondent)	1036	3,2476	1,26748	1,49
Whistleblowing Intention (Colleagues)	1036	3,2616	1,33573	1,51

Table 9 - Descriptive statistics and mean Rank of Friedman test.

5.5 – HYPOTHESES TESTS

As previously pointed out, 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. As it violates one of the primary assumptions of the classical regression analysis – namely the statistical

independence of errors – the use of this technique potentially leads to underestimation of standard errors, thus compromising hypothesis testing (GOLDSTEIN, 1995).

In such a situation, multilevel analysis, also called Hierarchical Linear Modeling (HLM), is considered more appropriate to test the hypotheses (RAUDENBUSH & BRYK, 1992, 2002). Compared to classical regression, multilevel modeling is generally an improvement. 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 (HOX, KREFT & HERMKENS, 1991; RAUDENBUSH & BRYK, 1992). Reasonably, multilevel analysis techniques have been commonly used in fields such as psychology and sociology (HESS et. al., 2006).

Before testing the hypothesis in detail, we examined the relationship of cases within a cluster, expressed as the intraclass correlation. In multilevel models, the intraclass correlation is estimated by specifying a null model, i.e., a model with no predictor. This model partitions the variance in the dependent variable in its within-groups and between-groups components (RAUDENBUSH & BRYK, 2002). The results show that 31% of the variance in whistleblowing intentions resides between groups (i.e., respondents), whereas 69% is explained by the scenarios, regardless individual idiosyncrasies. Despite these results indicate that cases within a particular cluster are more similar to cases of a different cluster than to cases within its cluster, the intraclass coefficient is high and should not be disregarded, otherwise parameters estimation may lead to erroneous conclusions. Therefore, applying multilevel analysis may be fruitful in this case.

Prior to conducting hypotheses tests, we centered all the predictor variables – except for the demographic ones – using the grand mean centering approach. So, the grand mean of each variable (i.e., the mean score in the combined sample) was subtracted from each individual score. As argued by Hess and colleagues (2006), this procedure is highly recommended since it leads to a more meaningful interpretation of coefficients.

The hypotheses were then tested through five stages. The hypotheses involving the direct effects on Wbl and on Wbj were tested first. Next. We examined the mediating effect of the

WbJ and, finally, the moderating effect of the. All tests were carried out with the support of the software StataSE 11.

5.5.1 – Direct Effects on Whistleblowing Intention

The direct effects on Wbl were tested through two steps. Firstly, only the demographic variables were associated to the Wbl. Next, all the independent variables were included, resulting in a significant change in the R-square for the scenario level. In particular, the results suggest that these variables jointly account for 38% of the variance in Wbl.

Results demonstrate that Wbl is strongly influenced by the WbJ ($\beta=0,377$; $P<0.01$), the StW ($\beta=-0.249$; $P<0.01$) and the POS ($\beta=0.110$; $P<0.05$). Hypotheses H1, H4 and H5 were thus all supported. Wbl is also associated to the SrW ($\beta=-0.339$; $P<0.01$), and, to a lesser extension, to the FoR ($\beta=-0.092$; $P<0.10$). Among the demographic variables, only the managerial status seems to have a statistically significant effect on the dependent variable. Table 10 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 (scenario level)	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 10 - Effects of Independent variables on Whistleblowing Intention

5.5.2 – Direct Effects on Whistleblowing Judgment

Hypothesis H2a predicted that the EJ was negatively related to WbJ whereas hypothesis H3a predicted a positive relationship between the WbJ and the SrW. These effects were tested in 2 steps. We first analyzed the effects of control variables, separately, then, in step 2, we add the main variables (EJ and SrW).

The results of the hierarchical regression analysis support both hypotheses, confirming that the effects of EJ and SrW on WbJ were statistically significant at 1% level ($\beta = -0.156$ and $= 0.394$, respectively). Moreover, the beta coefficients (β) indicate that the SrW has the strongest impact on WbJ. It is also noteworthy that the two variables jointly account for about 20% of the variance in the dependent variable at the lowest level of the scenarios.

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 Wbl. Table 11 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 (scenario level)	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 11 - Direct effects of EJ and SrW on Wbl

5.5.3 - Mediating effects of the Whistleblowing Judgment

Hypotheses 2b and 3b predicted that WbJ mediated the effects of the SrW and the EJ on Wbl. A variable may be considered a mediator to the extent to which it carries the influence of a given independent variable to a given dependent variable. It requires (i) that the independent variable (in this case, the EJ or the SrW) significantly affects both the mediator (WbJ) and the dependent variable (Wbl) in the absence of the mediator; (ii) that the mediator has a significant effect on the dependent variable and (iii) that the effect of the

independent variable on the dependent variable shrinks upon the addition of the mediator to the model (BARON & KENNY, 1986).

Relying on these assumptions, we tested the mediating hypotheses involving the EJ and the SrW in models 1 and 2, respectively, each one following three progressive steps. In step 1, only control variables were associated to Wbl. Next, the direct effect (either the SrW or the EJ) was added (step 2), followed by the mediating variable, Wbj (step 3). A Sobel test (SOBEL, 1982) was then carried out to examine the reduction in the independent variable's coefficients accounted for by the inclusion of the Wbj in the model.

With respect to model 1, results indicate a negative and marginally significant relationship between EJ and Wbl ($\beta=0,076$; $p<0.10$). However, with the inclusion of the Wbj neither a direct effect nor a significant change in the EJ's beta coefficient were found, which violates the assumptions of mediation. As a conclusion, hypothesis H2b was not supported. Table 12 summarizes the outcomes of each step in model 1.

	Dependent Variable Whistleblowing Intention		
	β	β	β
Control Variables - Demographic	STEP 1	STEP 2	STEP 3
Gender	-0,106	-0,102	-0,106
Age	0,038	0,033	-0,005
Marital	-0,064	-0,060	-0,027
Income	-0,061	-0,061	-0,052
Organization Type	-0,001	0,046	-0,062
Organization Size	-0,024	-0,027	-0,006
Managerial Status	0,425 ***	0,429 ***	0,424 ***
Tenure	0,035	0,036	0,047
Control Variables - Constructs			
Seriousness of Wrongdoing	0,513 ***	0,486 ***	0,339 ***
Status of the Wrongdoer	-0,262 ***	-0,262 ***	-0,249 ***
Organizational Support	0,096	0,099 *	0,110 **
Fear of Retaliation	-0,134 **	-0,131 **	-0,092 *
Direct Effect			
Ethical Judgment		-0,076 *	-0,019
Mediated Effect			
Whistleblowing Judgment			0,377 ***
Intercept			
_Cons	-0,084	-0,075	-0,027
Model Summary			
Overall R-square (scenario level)	32%	32%	38%
Random-effects parameters			
var (_cons)	0,436	0,440	0,388
var (residual)	0,667	0,664	0,606

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

Table 12 - Mediating effect of Wbj on the relationship between EJ and Wbi

Unlike hypothesis H2b, hypothesis H3b was supported. The results demonstrate that not only SrW is positively related to Wbi ($\beta=0.339$; $p<0.01$) with and without controlling for the Wbj, but also that the inclusion of Wbj significantly reduced the beta coefficient, which confirms the mediating role of this variable. These outcomes are summarized in table 13.

	Dependent Variable Whistleblowing Intention		
	β	β	β
Control Variables - Demographic	STEP 1	STEP 2	STEP 3
Gender	-0,043	-0,102	-0,106
Age	0,062	0,033	-0,005
Marital	-0,006	-0,060	-0,027
Income	-0,073	-0,061	-0,052
Organization Type	-0,018	-0,005	-0,062
Organization Size	0,040	-0,027	-0,006
Managerial Status	0,413 ***	0,429 **	0,424 ***
Tenure	0,040	0,036	0,047
Control Variables - Constructs			
Ethical Judgment	-0,246 ***	-0,076 *	-0,019
Status of the Wrongdoer	-0,260 ***	-0,262 ***	-0,249 ***
Organizational Support	0,106 *	0,099 *	0,110 **
Fear of Retaliation	-0,151 ***	-0,131 **	-0,092 *
Direct Effect			
Seriousness of the Wrongdoing		0,486 ***	0,339 ***
Mediated Effect			
Whistleblowing Judgment			0,377 ***
Intercept			
_Cons	-0,234	-0,075	-0,027
Model Summary			
Overall R2 (scenario level)	22%	32%	38%
Random-effects parameters			
var (_cons)	0,408	0,440	0,388
var (residual)	0,769	0,664	0,606

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

Table 13 - Mediating effect of WbJ on the relationship between SrW and WbI

5.5.4 – Moderating Effect of the Fear of Retaliation

The moderating effect of the FoR on the relationship between WbJ and WbI was tested in three steps. First, only control variables and WbJ were related to WbI. Next, in step 2, the FoR was included so that we could examine its effect on the dependent variable. Finally, the interaction term was entered, allowing for the examination of the moderating effect's magnitude. Results indicate that the interaction term was statistically significant ($\beta=0.066$; $p<0.05$) as well as the direct effect of the FoR on WbI, though the latter is just marginally significant ($\beta=-0.093$; $p<0.10$). Surprisingly, however, the results suggest that it is the WbJ - not the FoR, as expected - which plays a moderating role. Specifically, we hypothesized that the relationship between WbJ and WbI would be weakened at high levels of FoR. Instead, the results indicate that the WbJ moderates the relationship between the FoR and the WbI, as illustrated in Figure 5. Hypothesis 6 was thus partially supported.

	STEP 1	STEP 2	STEP 3
	β	β	β
Control Variables - Demographic			
Gender	-0,126	-0,106	-0,108
Age	-0,010	-0,005	-0,004
Marital	-0,040	-0,027	-0,035
Income	-0,042	-0,052	-0,055
Organization Type	-0,053	-0,062	-0,058
Organization Size	0,003	-0,006	-0,018
Managerial Status	0,452 ***	0,424 ***	0,425 ***
Tenure	0,043	0,047	0,047
Control Variables - Constructs			
Seriousness of Wrongdoing	0,340 ***	0,339 ***	0,330 ***
Ethical Judgment	-0,021	-0,019	-0,020
Status of the wrongdoer	-0,249 ***	-0,249 ***	-0,247 ***
Organizational Support	0,150 ***	0,110 **	0,115 **
Main Effects			
Whistleblowing Judgment	0,381 ***	0,377 ***	0,374 ***
Fear of Retaliation		-0,092 *	-0,093 *
Moderating Effect			
Fear x Whistleblowing Judgment			0,066 **
Intercept			
_Cons	-0,029	-0,027	-0,002
Model Summary			
Overall R-square (scenario level)	38%	38%	38%
Random-effects parameters			
var(_cons)	0,395	0,388	0,383
var(residual)	0,606	0,606	0,605

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

Table 14 - Moderating effect of the Fear of Retaliation



Figure 5 - The moderating effect of the Wbj on the relationship between the FoR and the Wbi

5.5.5 – Summary of Results

Table 15 below summarizes the results obtained from hypotheses tests.

Hypothesis	Independent Variable	Dependent Variable	Efeito Previsto	Resultado
H1	Whistleblowing Judgment	Whistleblowing Intention	Positive, Direct	Supported
H2a	Ethical Judgment	Whistleblowing Judgment	Negative, Direct	Supported
H2b	Ethical Judgment	Whistleblowing Intention	Mediated by Whistleblowing Judgment	Not-Supported
H3a	Seriousness of the Wrongdoing	Whistleblowing Judgment	Positive, Direct	Supported
H3b	Seriousness of the Wrongdoing	Whistleblowing Intention	Mediated by Whistleblowing Judgment	Supported
H4	Status of the Wrongdoer	Whistleblowing Intention	Negative, Direct	Supported
H5	Perceived Organizational Support	Whistleblowing Intention	Positive, Direct	Supported
H6	Fear of Retaliation x Whistleblowing Judgment	Whistleblowing Intention	Moderation	Partially Supported

Table 15- Summary of results per hypothesis

6 – DISCUSSION OF RESULTS AND IMPLICATIONS

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 chapter.

Our findings suggest that among all selected 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. 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.

Apart from the cultural elements, 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. Only the latter mediation was found to be statistically significant. In particular, our results reported a positive direct relationship between the seriousness of the wrongdoing and the whistleblowing intention, partially mediated by the whistleblowing judgment. It means that the perceived severity of an observed wrongful act is a strong predictor of both whistleblowing intention and whistleblowing judgment. The ethical judgment, despite of being related to whistleblowing judgment, as expected, does not directly affect whistleblowing intention.

A possible explanation for these results may be the fact that individuals distinguish wrongful acts in terms of their severity rather than in terms of their ethicality. In other words, it may be that individuals tend to judge behaviors from a dichotomy perspective, i.e., judge them simply as “ethical” or “unethical”, whereas they can more easily recognize different levels of severity in a continuum. Consequently, when judging the ethicality of whistleblowing in a given situation, individuals rely on the seriousness of the observed conduct rather than on its morality as a shortcut that facilitates comparisons with other situations. It may also be the case that a given conduct was perceived as being serious enough to motivate a disclosure, regardless the judgment concerning the ethicality of that very disclosure. So, the seriousness of the wrongdoing influence whistleblowing intention both directly and indirectly through the whistleblowing judgment.

Previous studies have also found a positive direct relationship between the seriousness of the wrongdoing and the whistleblowing intention (AHMAD, 2011; AYERS & KAPLAN, 2005; NEAR & MICELI, 1996; SCHULTZ et. al., 1993). Still, this direct effect has been constantly questioned by scholars who claim that severe wrongdoings are hardly reported through internal channels, since individuals perceive the disclosure as being more costly and less effective in these cases (MESMER-MAGNUS & VISWESVARAN, 2005; DWORKIN & BAUCUS, 1998). Those inconsistent findings may be due to the fact that the influence of the wrongdoing’s seriousness on whistleblowing is ambiguous rather than entirely direct. 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. This is the first study to examine this type of mediation and to explore this new perspective of the variable’s influence.

Other interesting findings involve the significant relationship found between whistleblowing judgment and two demographic variables, namely the age and the organization type. More specifically, our findings suggest that employees of public organizations as well as older people tend to carry a more favorable judgment concerning the ethicality of whistleblowing than do youngsters and members of private organizations, controlling for all other factors.

According to the results of a meta-analysis study conducted by Mesmer-Magnus and Viswesvaran (2005), age is consistently correlated to whistleblowing intention in previous research. To the extent to which whistleblowing judgment predicts whistleblowing intention, our findings are consistent with those pointed out by the mentioned scholars. Still, unlike most previous studies, Zhang, Chiu and Wei (2009) have found a negative correlation between age and whistleblowing judgment in the Chinese context, suggesting that the effect of age on whistleblowing may vary across cultures. According to the authors, as the younger generations of Chinese are less influenced by traditional values, thus less conservative, they feel more comfortable in exposing problems and in speaking up against significant others. The negative relationship between age and whistleblowing judgment therefore seems to be a Chinese phenomenon. It seems that, in Brazil, as in Western societies in general, older people, when compared with their younger counterparts, tend to display lower rates of social conformity thus resisting to the pressure of conforming to the judgments of others (CONSTANZO, 1996; PASUPATHI, 1999). Since in Brazilian culture whistleblowing is considered undesirable, social norms may create a pressure for the rejection of such behavior. As older people are more likely resistant to this kind of pressure, they tend to form their judgments more independently, resulting in an overall more favorable attitude towards the disclosure act.

As for the relationship between the type of organization – whether public or private – and whistleblowing judgment, the results are also consistent with previous studies. Richards (2006), for example, posited that private sector employees are expected to be more tolerant and less critical of questionable business practices than employees from the public sector. In addition, they tend to rely on egoistic rather than on deontological perspectives when facing ethical dilemmas. Employees in public service, on the other hand, are noted to be more strongly deontological and to assess ethical situations in terms of duties, rules or principles such as fairness, equity and impartiality (WHEELER & BRADY, 1998). Indeed, the statutory nature of public sector along with the social pressure for governance mechanisms capable of safeguarding trust and integrity in the public sector may result in an amplification of ethical issues. This helps to increase employee's awareness of responsibility and to create an atmosphere that is more favorable to the disclosure of wrongful acts. Yet, as the literature

on ethical differences between public and private sectors is still meager (RICHARDS, 2006), the generalization of such findings require more compelling empirical evidence.

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, among all the independent variables, considering the standardized beta coefficients. This suggests that Brazilian people may be very resistant to blow the whistle on powerful individuals – probably more than people from other cultures – which is consistent with the cultural elements highlighted in chapter 2. 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.

Previous studies have reported mixed results regarding the relationship between the support to the individual and whistleblowing. While some scholar posit that high levels of support may be favorable to whistleblowing (SIMS & KEENAN, 1998; NEAR & MICELI, 1996),

others argue that individuals who perceive a high support may decide to remain silent in order to protect the superiors from the negative consequences of a disclosure (MESMER-MAGNUS & VISWESVARAN, 2005). Such inconsistency may be explained by the fact that previous research has viewed support from a personal perspective, as something that comes from the superiors. This study, however, adopt a broader perspective of support, based on the Eisenberger's construct (EISENBERGER et. al., 1986). Seen from this perspective, as something depersonalized and related to the broad organizational context rather than to the behaviors or attitudes of superiors, the support may evoke reciprocity norms towards the organization's mission and objectives instead of towards the organization's members, reinforcing the notion of a rational loyalty, mentioned in the section 2.1. By relying on these premises, individuals are more likely to blow the whistle on an observed wrongdoing. On the other hand, if the support is viewed as something personalized, it may evoke reciprocity norms towards other members of the organization. To the extent that whistleblowing is perceived as something that challenges the organization's hierarchy and that may cause damage to others, these norms may indeed hinder whistleblowing.

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.

Previous research has extensively examined the influence of the fear of retaliation on whistleblowing. Moderating effects on this relationship, however, have been largely neglected. This may be an explanation for the argument presented by Mesmer-Magnus and

Viswesvaran (2005), according to which previous research has overestimated the influence of the fear of retaliation. Further, to the extent to which whistleblowing judgment has a cultural component, the strength of the relationship between the fear of retaliation and the whistleblowing intention may vary from a cultural context to another. Still, since the threat of reprisals seems to be pervasive, organizations should not disregard it. Rather, they should create policies to protect whistleblowers or to safeguard their anonymity as a way to reduce the fear or retaliation and to encourage internal whistleblowing. They should also avoid sending the message that bad news are not welcome, under the penalty of reinforcing the undesirability of whistleblowing behavior.

Finally, our results report a significant relationship between the managerial status and the whistleblowing intention, controlling for all other factors. Previous research has presented mixed results regarding this relationship. Zhang and colleagues (2009), for example, reported a negative significant correlation between job position and whistleblowing intention. On the other hand, Ahmad (2011) fails to support any significant relationship between internal auditor's job level and internal whistleblowing intention. Keenan (1990, 2000), in turn, suggested that upper-level and first-level managers are more willing to blow the whistle than middle-level managers. Though not distinguishing levels of managerial status, we found that individuals who hold managerial positions are more likely to blow the whistle than individuals with lower status in the organization's hierarchy.

We speculate that since managers are powerful actors within the organization, thus more credible and capable of bringing change, they are more likely to perceive the disclosure as potentially effective. It may also be that they are more likely to trust in internal channels and to feel obliged to expose a wrongful act that may cause damage to the organization. Furthermore, it is noteworthy that according to the results, the managerial status seems to account for the strongest effect on whistleblowing intention among all variables. This suggests that the ethical decision-making process of managers may differ from that of members from a lower status within the organization.

7 – LIMITATIONS, CONTRIBUTIONS AND DIRECTIONS FOR FUTURE RESEARCH

7.1 – LIMITATIONS

Our study is subject to some 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). Still, research with actual whistleblowers is meager and requests different methods, given the sensitive nature of reporting and the concerns involving confidentiality, anonymity and self-reports of past events. So, rather than contradicting it may complement the existing knowledge based on whistleblowing intention.

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). Moreover, data obtained may reflect some self-reported bias - even though the social desirability response bias, in particular, was found to be insignificant – as well as vignettes' order effect bias.

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. Furthermore, as suggested by Chiu (2003), it is difficult to find a second source of information about an individual's ethical behavior, one that is neither distorted nor biased. Since individuals regularly make judgments based on incidents they have heard or read about (DAVIS, JOHNSON & OHMER, 1998), there is no reason to believe that participants' judgments would be substantially different from those they would make if faced with the same situations in the real world.

Previous research also suggests that the decision-making process of individuals may vary according to the specific type of wrongdoing they observe (NEAR et. al., 2004; ROBINSON, ROBERTSON & CURTIS, 2012). As a result, the findings of this study may not be generalizable to types of situations that drastically differ from those portrayed in the scenarios. Yet, since our model include many situational variables deemed as relevant by previous studies, this restriction may be partially relaxed.

The sample used in this study may also limit the generalizability of findings. In particular, as subjects were selected from a database of MBA students, their education level, income and background experience may significantly differ from the whole population of members of public and private organizations. Finally, the use of single-item measures, though theoretically supported, may raise concerns regarding the results' validity.

7.2 – CONTRIBUTIONS

7.2.1 – Contributions to theory

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. In particular, this study was the first to associate the Perceived Organizational Support (POS) to whistleblowing. We also 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.

This study also contributes by drawing attention to the need to consider the influence of cultural elements on whistleblowing and to avoid a direct generalization of findings from studies carried out in different cultural context. These considerations may be particularly relevant in the selection of variables for investigation, in the hypotheses formulation and in the development of instrument and/or vignettes. Further, relying on this assumption, we established a starting point to which future research may resort in order to explore the phenomenon of whistleblowing in the Brazilian context.

7.2.2 – Contributions to practice

The present research 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.

In addition, by implementing anonymous channels, organizations may help to reduce the negative influence of the fear of retaliation and of the status of the wrongdoing on whistleblowing intentions. Yet, since Brazilian culture is dominated by personalism, it may be

difficult to effectively protect whistleblowers anonymity or to make individuals believe in the effectiveness of that protection.

Finally, in a broad perspective, our study helps organizations to view whistleblowing as an effective control mechanism capable of preventing and correct wrongdoing, fulfilling their ethical obligation to others and preventing the harmful effects of external whistleblowing. To the extent that organizational wrongdoing can harm customers, investors and other stakeholders, broadening the knowledge on whistleblowing and paving the way for further debates on the topic can be seen as contributions to policy makers and to the society at large.

7.3 - DIRECTIONS FOR FUTURE RESEARCH

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.

Researchers should also investigate the influence of the type of wrongdoing on whistleblowing. In particular, since each type of conduct is somehow unique, the development of vignettes from specific business disciplines such as management, marketing,

finance, human resources and accounting may be particularly relevant to foster robust research and to allow for comparisons between studies. Further, vignettes should take into consideration cultural elements that may influence perceptions and judgments of the portrayed situations. Additionally, it may be particularly interesting to examine how the type of wrongdoing may influence one's preference between internal or external whistleblowing.

The comparison between public and private organizations seems to constitute another promising perspective for research. In particular, our finding that members of public organizations tend to view whistleblowing more favorable than their counterparts from the private sector deserves further investigation. Moreover, studies should investigate how public and private companies differ in their whistleblowing policies and specific channels used to report wrongful acts and how these differences may influence whistleblowing intention. Studies should also examine if there are substantial differences between public and private organizations concerning employees' choice among silent, internal disclosure or external disclosure.

In Brazil, where whistleblowing remains a neglected topic, opportunities for research may include many other perspectives besides of those previously mentioned. Studies should investigate, for example, the influence of organizational policies, ethical climate or codes of conduct on whistleblowing intention. They should also attempt to understand how the anonymity and the employee's trust on institutional channels may affect internal whistleblowing intentions. Research within specific industries or professions may also provide useful insights and help to identify other predictors of whistleblowing in the Brazilian organizational context. This list, though large, are not exhaustive and may be expanded to include topics from the international literature whose application to Brazilian context may differ from the original cultural context.

8 - CONCLUSION

The purpose of this study was to ascertain the antecedents of internal whistleblowing intentions in Brazilian organizations. Our findings provide an overall support to the proposed model, indicating 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. However, despite of perceiving the situations portrayed in the vignettes as being very unethical and very serious, and despite of reporting favorable judgments concerning the ethicality of whistleblowing, our respondents exhibited low to moderate levels of whistleblowing intention. Indeed, the results suggest that the intention to make a disclosure is hindered when the wrongdoer is of a powerful status and when the potential whistleblower lacks the support from the organization. In addition, we claim that whistleblowing is less likely to occur when the observer fears retaliation, but it will not be impeded if he is convinced that whistleblowing is the right thing to do. Finally, we found that individuals who hold managerial positions seem to be more prone to make a disclosure than individuals from a lower status in the organization.

Despite these results may not be thoroughly generalizable due to methodological reasons, they contribute to the literature by offering new perspectives to research on whistleblowing. Further, the study sheds light on cultural aspects that may underlie the decision to blow the whistle and paves the way for future research on the Brazilian context, where the topic remains largely neglected. Despite our contributions, there is a need to expand the current knowledge and to explore the influence of additional factors on internal whistleblowing intentions.

Undoubtedly, whistleblowing are functional to organizations to the extent it helps to prevent frauds and misconduct in general. Those who internally blow the whistle, in turn, rather than being disloyal to the organization, provide managers with the opportunity to resolve issues internally by taking corrective action thus avoiding the negative consequences of a public exposure. While scholars, policy makers and practitioners from many countries seem to

largely agree on these assumptions, a negative perception of whistleblowing seems to prevail in Brazil. As a matter of fact, Brazilian organizations seem to consider whistleblowing a taboo or a deviant behavior and to persecute and retaliate those who blow the whistle as they, rather than the wrongdoing, were the problem. By broadening the knowledge on the phenomenon and discussing its aspects and implications, we are contributing to foster debates on the topic and to encourage organizations to rethink their policies and their strategies to deal with whistleblowing.

As organizations face a growing demand to deter frauds, manage risks effectively and to promote corporate governance procedures, by the way, whistleblowing will be keeping attracting increasing attention and requiring further investigation. Organizations, in turn, should be keeping encouraging observers of wrongful acts to speak up instead of remaining silent and forever hold their peace.

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APPENDIX

QUESTIONÁRIO – DILEMAS ORGANIZACIONAIS

O presente questionário busca avaliar a sua percepção sobre diferentes dilemas comuns nas organizações. É importante que você siga todas as instruções e responda a todas as perguntas com sinceridade, sem deixar nenhum item em branco. Não existem respostas certas ou erradas. A resposta que lhe parecer mais conveniente é aquela que deverá escolher. Todos os dados serão tratados com sigilo e suas respostas não serão expostas a terceiros. O tempo estimado para o preenchimento do questionário é de aproximadamente **10 minutos**.

***Apresentamos a seguir um conjunto de afirmações que dizem respeito a diferentes questões envolvendo a empresa ou organização na qual você trabalha. Para cada afirmação, escolha o número correspondente à opção que melhor reflete o seu posicionamento numa escala de um 1 a 5 em que 1 significa “discordo totalmente” e 5, “concordo totalmente”.**

1-Discordo completamente; 2-Discordo parcialmente; 3-Não concordo nem discordo; 4-Concordo parcialmente; 5-Concordo totalmente

	1	2	3	4	5
Quando alguma coisa precisa ser corrigida na organização, eu e meus pares sentimos que é nossa responsabilidade defender a mudança perante os que têm mais autoridade.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A organização onde trabalho oferece proteção aos empregados que denunciam irregularidades.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A organização onde trabalho ignora as minhas queixas.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Acredito que aqueles que estão acima do meu chefe não tomariam medidas contra mim caso eu denunciasses alguma irregularidade na organização.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Contestar os erros que eu vejo sendo cometidos na organização onde trabalho não vale a pena.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Acredito que meu chefe não tomaria medidas contra mim caso eu denunciasses alguma irregularidade na organização.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A organização onde trabalho demonstra pouca preocupação comigo.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Todos os funcionários da organização onde trabalho são ouvidos, independentemente da posição hierárquica.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A organização onde trabalho não valoriza qualquer esforço extra que eu faça.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A organização onde trabalho valoriza minha contribuição para seu bom funcionamento.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Parte II

A seguir, apresentamos 4 cenários envolvendo dilemas que poderiam ocorrer em qualquer organização. Leia com atenção cada um deles e responda às questões que os acompanham **como se as situações envolvessem você e a organização na qual você trabalha**. Tenha em mente que não existem respostas certas ou erradas e que o objetivo do estudo é meramente captar as suas percepções.

Cenário I

***Carlos é diretor e tem a tarefa de escolher internamente, entre dois candidatos – Thiago e Marcelo - um novo gerente para um dos departamentos da empresa. Thiago trabalha na empresa há quase 8 anos, ao longo dos quais sempre atingiu suas metas e obteve boas avaliações de seus superiores, além de ter um ótimo relacionamento com seus colegas. Já Marcelo, apesar de também se relacionar bem com seus pares, possui apenas 3 anos de empresa e nos últimos 2 anos não atingiu suas metas individuais nem obteve avaliações muito boas. Apesar de reconhecer que Thiago parece mais qualificado para o cargo, Carlos escolhe Marcelo, pois é um grande amigo de sua família há muitos anos. Jaqueline, colega de Thiago na empresa, ao saber do fato, resolve denunciar o diretor**

Responda às perguntas sobre o cenário acima, com base numa escala de 1 a 5 (quanto maior o número, maior a intensidade. Ex: 1 = Pouco, 5 = Muito)

	1	2	3	4	5
Quão GRAVE foi a conduta de Carlos no cenário descrito acima?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quanto PODER (STATUS) você acredita que Carlos possui na organização?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quão MORALMENTE CORRETA você acredita que foi a conduta de Carlos?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quão CORRETA você julga que foi a conduta de Jaqueline ao denunciar Carlos?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Caso tenha sido você a denunciar Carlos, na sua organização, quão EFICAZ você acredita que seria a denúncia?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Supondo que você testemunhasse o episódio, quão provavelmente VOCÊ denunciaria Carlos a um superior na organização?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Supondo que você testemunhasse o episódio, quão provavelmente VOCÊ denunciaria Carlos por meio de canais formais da organização?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quão provavelmente você acredita que SEUS PARES denunciariam Carlos a um superior na organização?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quão provavelmente você acredita que SEUS PARES denunciariam Carlos por meio de canais formais da organização?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Cenário II

*Todos os dias, após o expediente, Clotilde realiza a faxina do escritório. Para tanto, dispõe de praticamente todas as chaves que dão acesso às salas da empresa. Certo dia, enquanto limpava o chão do Hall de entrada, Clotilde foi abordada por um rapaz desconhecido que lhe ofereceu uma boa quantia em dinheiro para ter acesso a uma das salas da empresa, onde são armazenados alguns documentos. Como estava precisando de dinheiro e como todos os funcionários já tinham ido embora àquela hora e ninguém os poderia observar, Clotilde aceitou a oferta e permitiu que o rapaz entrasse na sala e levasse consigo alguns documentos que lá estavam. João, que trabalha na empresa, veio a descobrir o ocorrido e resolveu denunciar a faxineira.

Responda às perguntas sobre o cenário acima, com base numa escala de 1 a 5 (quanto maior o número, maior a intensidade. (Ex: 1 = Pouco, 5 = Muito)

	1	2	3	4	5
Quão GRAVE foi a conduta de Clotilde no cenário descrito acima?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quanto PODER (STATUS) você acredita que Clotilde possui na organização?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quão MORALMENTE CORRETA você acredita que foi a conduta de Clotilde?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quão CORRETA você julga que foi a conduta de João ao denunciar Clotilde?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Caso tenha sido você a denunciar Clotilde, na sua organização, quão EFICAZ você acredita que seria a denúncia?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Supondo que você testemunhasse o episódio, quão provavelmente VOCÊ denunciaria Clotilde a um superior na organização?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Supondo que você testemunhasse o episódio, quão provavelmente VOCÊ denunciaria Clotilde por meio de canais formais da organização?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quão provavelmente você acredita que SEUS PARES denunciariam Clotilde a um superior na organização?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quão provavelmente você acredita que SEUS PARES denunciariam Clotilde por meio de canais formais da organização?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Cenário III

*Sandra é secretária da empresa há muitos anos e uma de suas atribuições é solicitar a reposição de materiais e equipamentos para o escritório. Certo dia, Sandra estava precisando de um mouse novo para o computador de sua casa, mas, como estava sem tempo para ir à loja por conta do excesso de trabalho, resolveu se apropriar do mouse de um dos computadores da empresa que, apesar de antigo, ainda funcionava perfeitamente. Sandra, então, entrou em contato com o departamento responsável e solicitou o fornecimento de um novo mouse para o computador em questão, alegando que o antigo havia parado de funcionar. Como havia vários itens disponíveis no escritório, seu pedido foi imediatamente atendido. Ao avistar Sandra guardando o mouse antigo em sua bolsa, Augusta, que também trabalha na empresa, logo compreendeu a situação e resolveu denunciar a secretária.

Responda às perguntas sobre o cenário acima, com base numa escala de 1 a 5 (quanto maior o número, maior a intensidade. Ex: 1 = Pouco, 5 = Muito)

	1	2	3	4	5
Quão GRAVE foi a conduta de Sandra no cenário descrito acima?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quanto PODER (STATUS) você acredita que Sandra possui na organização?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quão MORALMENTE CORRETA você acredita que foi a conduta de Sandra?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quão CORRETA você julga que foi a conduta de Augusta ao denunciar Sandra?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Caso tenha sido você a denunciar Sandra, na sua organização, quão EFICAZ você acredita que seria a denúncia?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quão provavelmente você acredita que SEUS PARES denunciariam Sandra a um superior na organização?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quão provavelmente você acredita que SEUS PARES denunciariam Sandra por meio de canais formais da organização?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supondo que você testemunhasse o episódio, quão provavelmente VOCÊ denunciaria Sandra a um superior na organização?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supondo que você testemunhasse o episódio, quão provavelmente VOCÊ denunciaria Sandra por meio de canais formais da organização?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Cenário IV

*Como gerente, Marcos é responsável por conduzir a escolha de fornecedores de bens e serviços para a empresa. Certa vez, durante uma negociação envolvendo a compra de novos computadores para o escritório, uma das empresas concorrentes ofereceu a Marcos uma quantia em dinheiro em troca de favorecimentos. Marcos aceitou a oferta prontamente, abrindo caminho para que o fornecedor ganhasse a concorrência e efetuasse a venda de computadores para a empresa por um valor relativamente alto. Celso, subordinado de Marcos, descobriu o acordo e resolveu denunciar o chefe.

Responda às perguntas sobre o cenário acima, com base numa escala de 1 a 5 (quanto maior o número, maior a intensidade. Ex: 1 = Pouco, 5 = Muito)

	1	2	3	4	5
Quão GRAVE foi a conduta de Marcos no cenário descrito acima?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quanto PODER (STATUS) você acredita que Marcos possui na organização?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quão MORALMENTE CORRETA você acredita que foi a conduta de Marcos?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quão CORRETA você julga que foi a conduta de Celso ao denunciar Marcos?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Caso tenha sido você a denunciar Marcos, na sua organização, quão EFICAZ você acredita que seria a denúncia?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quão provavelmente você acredita que SEUS PARES denunciariam Marcos a um superior na organização?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quão provavelmente você acredita que SEUS PARES denunciariam Marcos por meio de canais formais da organização?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supondo que você testemunhasse o episódio, quão provavelmente VOCÊ denunciaria Marcos a um superior na organização?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supondo que você testemunhasse o episódio, quão provavelmente VOCÊ denunciaria Marcos por meio de canais formais da organização?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Parte III

Para finalizar, é importante para a pesquisa que você forneça algumas informações sobre o seu perfil. Lembramos que todos os dados fornecidos por você serão tratados com sigilo.

Qual o seu sexo?

- Masculino
- Feminino

Qual a sua idade?

- Entre 16 e 20 anos
- Entre 21 e 25 anos
- Entre 26 e 30 anos
- Entre 31 e 40 anos
- Entre 41 e 50 anos
- Entre 51 e 60 anos
- Mais de 60 anos

Qual o seu estado civil?

- Solteiro(a)
- Casado(a)
- Divorciado(a) /Separado(a) / Viúvo(a)

Qual o seu nível de escolaridade?

- Ensino fundamental completo
- Ensino médio completo
- Ensino superior completo
- Pós Graduação completa

Qual a sua renda familiar?

- de R\$ 0 a R\$ 2.500
- de R\$ 2.501,00 a R\$ 5.000,00
- de R\$ 5.001,00 a R\$ 10.000,00
- acima de R\$ 10.000,00

Em que tipo de organização você trabalha?

- Pública
- Privada

Qual o tamanho da organização em que você trabalha?

- Menos de 10 funcionários
- De 10 a 50 funcionários
- De 50 a 100 funcionários
- Mais de 100 funcionários

Seu cargo na organização é gerencial?

- Sim
- Não

Há quanto tempo você está trabalhando na empresa atual?

- Menos de 3 anos
- De 3 a 5 anos
- Mais de 5 anos