

The motivations of external whistleblowers and their impact on the intention to blow the whistle again

Abstract

This study's purpose was to inquire into the relative importance of morality, cost-benefit, and emotion as motivations for the decision to blow the whistle externally, and the effects of such factors as motivations, perceived negative consequences, and preference for reform on the intention to blow the whistle again. Based on a literature review, some hypotheses were formulated and, to test them, we used data collected from a survey of 127 external whistleblowers in South Korea. The results revealed that morality was the most important motivation, followed by emotion and then cost-benefit, which thus seemed to be the least important for the whistleblowers. Morality as a motivation and the perceived negative consequences of whistleblowing had a significant effect on the intention to blow the whistle again. This study helps advance the understanding of the motivations behind whistleblowing and the factors that influence the intention to blow the whistle again.

Keywords: external whistleblowing, motivations, intent to re-blow the whistle, negative consequences, preference for reform

Introduction

Most previous studies have explained external whistleblowing as resulting from normative judgment and/or morality (Hoffman & Schwartz, 2015; Bouville, 2008). The stereotypical public image of an external whistleblower has also been that of the moral hero with unflinching courage who reacted in the face of injustice or danger to the public. Other researchers (e.g., Miceli *et al.*, 2012; Cassematis & Wortley, 2013; Keil *et al.*, 2010; Heyes & Kapur, 2009; Ayers & Kaplan, 2005) have explained whistleblowing by means of a cost-benefit model, arguing that the decision to blow the whistle is based on a rational or economic analysis. More recently, however, some scholars have maintained that emotion plays a key role in the decision to blow the whistle (e.g., Fredin, 2011; Gundlach, Martinko, & Douglas, 2008; Hollings, 2013). For example, Hollings (2013) stated that an intense emotion episode, particularly anger, is a prerequisite to motivate whistleblowers to disclose wrongdoing. On the other hand, Gobert and Punch (2003: 28) asserted that blowing the whistle is triggered by “a complex combination of motives,” even including a self-serving motive like malevolence. The relative importance of these motivations has not been sufficiently examined, especially in relation to actual whistleblowers as opposed to people reacting to hypothetical scenarios.

Potential whistleblowers face difficult choices about whether or not to raise concerns so a general willingness to blow the whistle again may help individuals to make an informed decision that they do not regret later. Further, it gives an indication of how successful whistleblower protection laws are in achieving their goals to encourage employees to blow the whistle and organizations to create a culture that fosters the raising of concerns about suspected wrongdoing (Lewis, 2017). However, little has been known about the factors that affect the intention to blow the whistle again. Previous studies have considered

whistleblowers as people who are highly committed to morality (Bouville, 2008; Jos, Tompkins, & Hays, 1989) and reform-oriented (Near & Miceli, 1987) or idealists (Gobert & Punch, 2003) principled or committed to pursuing values (Jos, Tompkins, & Hays, 1989), presenting a vision of change and acting according to their values or principles. Jackson *et al.* (2010) found that some whistleblowers would never speak up again, feeling that whistleblowing is not worth the negative consequence of not being able to work again in their profession. Thus general motivations, the negative consequences, and preference for reform might be factors that determine the intent to blow the whistle again.

The purpose of this study was to inquire into the relative importance of morality, cost-benefit analysis and emotion as motivations for deciding to blow the whistle externally, and into how such factors as motivations, perceived negative consequences, and preference for reform affect the intention of actual whistleblowers to raise concerns again. The main research questions addressed were: (1) how important do external whistleblowers consider morality, cost-benefit analysis, and emotions to be as motivations in the decision to blow the whistle? Which is the most important motivation? (2) What factors significantly affect the intent to blow the whistle again?

The descriptions or assumptions regarding whistleblowers' motivations are important but sometimes conflicting (see Hollings, 2013; Henik, 2008). Morality as a motivation for external whistleblowing (Hoffman & Schwartz, 2015) and the process through which whistleblowing is externally motivated (Watts & Buckley, 2017) have remained one of the challenging issues in business ethics. Although laws protect whistleblowers who believe their allegations contribute to the interests of the public (Ashton, 2015; Peeples, Stokes, & Wingfield, 2009; Lewis, 2015; Gobert & Punch, 2003), whistleblowers are sometimes embroiled in legal and emotional disputes with management after exposing wrongdoing (Fincher, 2009). In this context, this study contributes to understanding whistleblowing and

those disputes by exploring the relative importance of the three motivations identified above in the decision-making process. In comparison to most previous studies (e.g., Chen & Lai, 2014; Near *et al.*, 2004) that investigated the intention of non-whistleblowers, including those in South Korea (Park & Blenkinsopp, 2009; Park *et al.*, 2008; Park, Rehg, & Lee, 2005), examining the intention of actual whistleblowers to raise concerns again may be more worthwhile in order to better protect whistleblowers and encourage employees to report wrongdoing in organizations.

Literature Review

The major assumptions or views about the motivations of whistleblowers that have been adopted by previous studies (usually scenarios) include morality, cost-benefit calculations, and emotion. Many previous studies (Hoffman & Schwartz, 2015; Avakian & Roberts, 2012; Bouville, 2008; Grant, 2002) explained whistleblowing as stemming from high moral motives. Many other studies (e.g., Miceli *et al.*, 2012) have identified cost-benefit analysis as the underlying motive in the whistleblowing decision-making process. However, Bouville (2008) suggested that morality and the idea of whistleblowing as a choice based on a cost-benefit analysis are incompatible, because whistleblowers disclosed wrongdoing even though they knew that they might be retaliated against by their employer and colleagues. Some other researchers (e.g., Hollings, 2013; Jos, Tompkins, & Hays, 1989) have asserted that emotion, particularly anger, is an immediate motivation for blowing the whistle. Gundlach, Martinko, and Douglas (2008: 46) reported that anger played a significant role in “translating cognitive assessments of wrongdoing into decisions to blow the whistle.” Hollings (2013: 511) also rejected the argument that the whistle is blown after the costs and benefits have been weighed and asserted that emotion was central in the decision-making process, with anger as “a

prerequisite to motivate whistleblowers to reach a final decision.”

Morality. Morality can be defined as a personal belief in moral values that enables one to perceive differences between right and wrong or true and false. Whistleblowing is not routine and repetitive but an exceptional type of behavior, specifically grounded on a moral obligation and judgments, conscience or social justice, personal integrity, professional responsibility and ethics, and courage (Watts & Buckley, 2017; Shawver, Clements, & Sennetti, 2015; O'Sullivan & Ngau, 2014; Alleyne, Hudaib, & Pike, 2013; Lindblom, 2007; Gundlach, Martinko, & Douglas, 2008; Miceli *et al.*, 2012; Vinten, 1992). Morality issues in whistleblowing have been studied in various ways such as: moral dilemma (Lindblom, 2007); the dual process of moral intuition or deliberative reasoning in which moral whistleblowing takes place (Watts & Buckley, 2017); philosophical aspects of decision-making (O'Sullivan & Ngau, 2014); the impact of moral intensity and judgments on whistleblowing intentions (Shawver, Clements, & Sennetti, 2015); and an accountability perspective (Williams & Adams, 2013). Most researchers have claimed that morality is the most important motivation for reporting wrongdoing (Miceli *et al.*, 2009), adopting a normative perspective in explaining whistleblowing (Gundlach, Douglas, & Martinko, 2003; Peeples, Stokes, & Wingfield, 2009; Davis, 1996). In their study offering a conceptual model for understanding external auditors' whistleblowing intentions, Alleyne, Hudaib, and Pike (2013: 11) stated that audit staff are required to have “a moral obligation to protect the public's interest”. Hoffman and Schwartz (2015: 771) reexamined “the conditions under which “external whistleblowing by employees can be considered either morally permissible or obligatory” (as cited in De George, 2010), considering that morality is the most important motivator for the reporting of wrongdoing. Avakian and Roberts (2012: 71) further emphasized that morality serves as a trigger that “leads individuals to blow the whistle in organizations.” The decision to raise concerns about wrongdoing can be very stressful for workers who may perceive

whistleblowing as a high risk activity. Hence, Miethe (1999) explained it as a tough choice that only a few people who have fortitude and a strong sense of social justice can make. Rost (2006) described whistleblowing as a courageous act to serve the public good which may incur a heavy cost that exceeds the gain.

Cost-benefit basis. For a cost-benefit basis (also presented as a rational decision/choice or a cool-headed perspective), whistleblowing is a behavior underpinned by a rational calculation of gains and losses. The cost-benefit perspective is based on the assumption that individuals will evaluate the consequences of their actions in terms of its costs and benefits and will decide to act if the expected benefits exceed the cost. Much whistleblowing literature (e.g., Cassematis & Wortley, 2013; Miceli *et al.*, 2012; Peeples, Stokes, & Wingfield, 2009; Gundlach, Martinko, & Douglas, 2008; Miceli & Near, 1985) has adopted cost-benefit analysis as a motivational foundation for disclosing wrongdoing. Henik (2008: 111) maintained that “existing whistleblowing models rely on ‘cold’ economic calculations and cost-benefit analyses to explain the judgments and actions of potential whistleblowers.” Historically, research on ethical decision-making and crime deterrence has taken this view of costs and benefits (Smith, Simpson, & Huang, 2007). Werber and Balkin (2010: 319) assumed that employees decide to engage in misconduct “by considering the opportunities to be gained from misconduct (rewards/incentives) compared to the fear of being caught (performance assessment).” This perspective, however, does not explain why certain people blew the whistle even though they were aware that they could suffer damage far exceeding the benefits of reporting.

Emotion. Some other researchers (e.g., Brown & Mitchell, 2010; Fredin, 2011; Vadera *et al.*, 2009; Gundlach, Martinko, & Douglas, 2008; Henik, 2008) stressed that emotion is a major factor influencing the decision to blow the whistle. Gundlach, Martinko, and Douglas (2008) considered emotional responses, such as anger and resentment, toward the wrongdoers

to be a key factor. Henik (2008: 113) proposed that observed violations prompt negative emotions, such as anger, which in turn trigger the decision to choose the right action. In a study exploring the role of emotion in the whistleblowing process, Hollings (2013: 511) concluded that an emotional episode drove the decision to speak out. Gundlach, Martinko, and Douglas (2008) found that anger about organizational wrongdoing fully mediated the relationship between judgments of responsibility about the wrongdoing and decisions to blow the whistle.

Summary. Motivations are the principles or ideas underlying the decision to report wrongdoing. Based on the literature review above and dictionary definitions, we distilled the key descriptors of morality, cost/benefit, and emotion. For example, the indicators of morality came up from previous studies where the moral motivation of whistleblowing has been represented by the messengers of the truth (Bouville, 2008), a moral sense of right or wrong (Alleyne, Hudaib, & Pike, 2013), courage and self-sacrifice (Rost, 2006 & Grant, 2002), honours and recognition as heroes or saints (Bouville, 2008), and moral decision of right (good) or wrong (bad) (O'Sullivan & Ngau, 2014). Table 1 summarizes the key descriptors of three motivations for blowing the whistle.

INSERT TABLE 1 HERE

Much of the literature has described whistleblowers as people who decided to blow the whistle because they believed that their behavior was morally right, although they had known that they could face profoundly negative consequences i.e. the costs of blowing the whistle could far exceed the benefits. Our first hypothesis is based on the assumption that the whistle will more likely be blown because of a moral obligation than cost-benefit calculations or a burst of emotion:

H1: Out of the motivations, morality will be the most important in deciding to blow the

whistle.

Intent to Blow the Whistle Again and Perceived Negative Consequences

The intention to blow the whistle again can be defined as the psychological dispositions or tendencies of workers to raise concerns again if they are in the same or a similar situation. This may be based on their having no regrets about what they did before and despite the fact they may have experienced serious negative consequences. This intention might indicate their confidence that their decision to blow the whistle was right or their historical evaluation of the entire system for protecting whistleblowers. An intention to report again based on their personal experiences can offer guidance to potential whistleblowers about whether or not to raise concerns. Holden (1996) and Jos, Tompkins, and Hays (1989) reported that about 80 percent of whistleblowers would blow the whistle again if they faced similar circumstances. Soeken and Soeken (1987: 14) found in their survey of 233 whistleblowers that 54 percent said 'extremely likely' when asked if would be to blow the whistle again, and only 16 percent said 'not at all.'

The negative consequences whistleblowers suffered as a result of blowing the whistle would be a key factor to reduce the intention to re-blow the whistle. Some of the primary reasons that employees are reluctant to blow the whistle include "retaliation" (Near & Miceli, 1986) and the belief that "nothing could be done to rectify the situation" (Near *et al.*, 2004: 219). Previous studies (e.g., Jackson *et al.*, 2010; Peeples, Stokes, & Wingfield, 2009) indicated that the negative consequences of whistleblowing sharply reduced the intention to raise concerns again. However, those who blew the whistle based on morality would probably be likely to raise concerns again if they were placed in a similar situation. On the other hand, those who blew the whistle after relying on a cost-benefit analysis or emotion and suffered harmful consequences would not be likely to raise concerns again. This leads us to

the following hypotheses:

H2_a: *Morality will significantly contribute to increasing the intention to blow the whistle again.*

H2_b: *Cost-benefit calculations and emotion will not have a significant effect on the intent to do so again.*

H2_c: *The perceived negative consequences that result from blowing the whistle will reduce the intention to do so again.*

Preference for Reform

A preference for reform can be defined as a tendency to want to change the status quo, pursuing an ideal state or higher standard of success, compared to a predisposition to accept the current state of affairs and dislike change. The preference could be considered as another key factor to increase the intention to re-blow the whistle in that disclosures are mostly made for purpose of rectifying perceived wrongdoing. Previous studies (e.g., Gobert & Punch, 2003; Avakian & Roberts, 2012; Johnson & Kraft, 1990; Jos, Tompkins, & Hays, 1989) described whistleblowers as people who prefer reform, actively bringing significant changes to the organization by challenging the established order. Such people are to be distinguished from dissenters who disagree with the inappropriate practices of the organization but do nothing to combat them (Near & Miceli, 1987). Therefore, we hypothesized:

H3: *Whistleblowers' preference for reform will significantly contribute to the intention to blow the whistle again.*

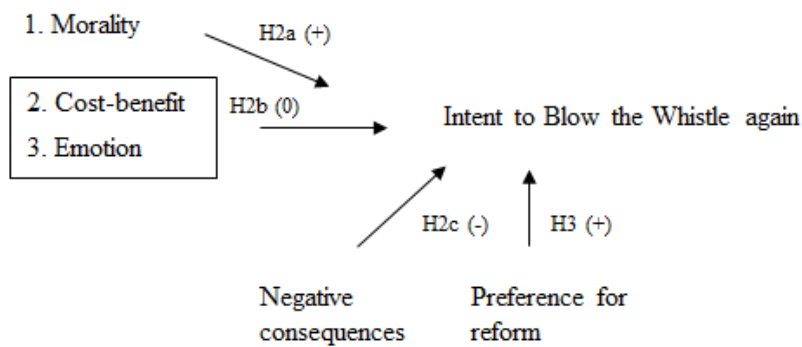
Research Model

Based on the literature review above, Figure 1 provides a brief overview of the relationships between important variables examined in this study.

Figure 1. The impact of three motivations on the intent to blow the whistle again

Three motivations:

H1: The relative importance of the three in the decision to blow the whistle at first.



Although the impact of three motivations has been discussed in previous studies, as described in the literature review, their effect on the first decision to blow the whistle and the intent to do so again has not been evident or empirically tested yet. In the analysis below we explore the following: the relative importance of the three motivations that external whistleblowers perceived in the first decision to blow the whistle(H1); whether morality is a central factor in the intent to blow the whistle again and whether cost-benefit or emotion has any significant impact on this intent (H2_{a,b}); whether perceived negative consequences and preference for reform are a significant predictor of decreasing or increasing the intent (H2_c, H3).”

Methods

Data Collection

We collected data from a survey asking external whistleblowers in South Korea to complete a questionnaire. The survey was conducted in three phases. First, we compiled the list of whistleblowers who had disclosed wrongdoing since 1990 and whose identities had become known to the public, locating as many of them as possible by using the electronic databases of three major daily newspapers (*Dong-A Daily News*, *JoongAng Ilbo*, and *Hankyoreh*). Second, we managed to obtain the whistleblowers' contact details from non-governmental organizations (NGOs) that had provided various forms of support to them, their former colleagues, and friends who might know their whereabouts. Third, we asked the whistleblowers we were able to contact to participate in the survey via e-mail. For some not reached by e-mail, we visited their locations. Ensuring the respondents' voluntary participation and the confidentiality of their personal information, we conducted the survey between December 2013 and January 2017. In total we contacted 143 whistleblowers and 127 completed questionnaires were received. Thus the response rate was 89 percent. We considered the sample to be large enough for the purpose of this study because very few whistleblowers were reported by the media.

Measures

The survey questionnaire used to measure variables consisted of two parts: one part assessed motivations, the intention to blow the whistle again, the perception of negative consequences of whistleblowing, and preference for reform; the other part asked for participants' demographic information. Three motivations for the decision to blow the whistle (morality, cost-benefit, and emotion), which do not always make contextual sense, are underlying constructs that could be better measured by multiple indicators rather than a single

one. To measure the importance of motivations, we identified nine elements of three motivations, morality, cost-benefit analysis and emotion, from the literature review and conceptual definitions (three items for each of the three motivations). The questionnaire asked the participants “How much did you consider (or how significant were) the following items when you made the decision to blow the whistle?” The participants rated each of the items from their personal experience, using a five-point Likert scale, from 1 = ‘do not agree at all’ to 5 = ‘completely agree.’ We performed a factor analysis, which is a statistical method used to cluster observed variables into homogeneous sets, in order to examine whether the fundamental thoughts or ideas behind the decision to blow the whistle can be significantly grouped as morality, cost-benefit, and emotion. Before confirming the dimensionality of motivations, we first conducted KMO and Bartlett's test to check whether the sample of 127 was appropriate for factor analysis. The KMO evaluation of the sampling adequacy was .639 (approx. Chi-square = 283.151, df = 36, sig = .000), indicating that the sample was adequate for the purpose of this study because a value greater than .5 is considered acceptable (see Kaiser, 1974). We ran an exploratory factor analysis of the items to determine the proper number of factors to retain for further analysis, using both Kaiser's rule (the eigenvalues of all components from the principal component analysis > 1) and parallel analysis' rule (the eigenvalues from parallel analysis > those from principal component analysis) recommended by previous studies (e.g., Franklin *et al.*, 1995), to prevent extracting more factors than necessary. Table 2 shows the eigenvalues and final rotated factor matrix for the nine items of motivation.

INSERT TABLE 2 HERE

A factor analysis yielded three factors, explaining 65.359% of the total variance: the third

eigenvalue produced by principal component analysis was greater than the corresponding eigenvalue (1.246) from the parallel analysis. The three factors were cost-benefit analysis, morality, and emotion. Cronbach's alpha of the three as scale reliability was .729, .657, and .674, respectively. We used the means of their respective items as a value of each of cost-benefit analysis, morality, and emotion.

The intention to blow the whistle again was measured by the extent to which respondents would raise concerns again if they faced a similar situation. There are two main ways to measure such an intention in a survey: one is to assess the extent to which respondents would raise concerns again if in the same situation as they were in for their first whistleblowing; the other is to ask about the propensity to blow the whistle using a scenario in which whistleblowing might be required. Previous studies (e.g., Jos, Tompkins, & Hays, 1989; Jackson *et al.*, 2010; Soeken & Soeken, 1987) that assessed the intention to blow the whistle again asked whistleblowers whether they would raise concerns again even if they had known the negative consequences that they suffered after reporting wrongdoing. These questions measured whistleblowers' confidence that their prior decision to raise concerns was right and that they did not regret it from their own experience. The answer to the latter question would also in part reflect their subjective evaluation of how satisfied they were with the whistleblower protection system as a whole. Based on this understanding, we developed two statements to measure the intention to blow the whistle again: "If I am in the same situation, I will report wrongdoing again" and "I do not regret what I did." We carried out a factor analysis in the same way as outlined above, extracting a single factor (Cronbach's $\alpha = .729$). As for the perceived negative consequences that resulted from blowing the whistle, we measured it by asking respondents to rate a statement "I was badly harmed by disclosing wrongdoing within my organization." We used four statements to measure the preference for reform as another independent variable of the intention to blow the whistle again: (1) "When

performing tasks in my job, I regard work values (e.g., principles and ideals) to be the most important”; (2) “I am a reform-oriented person”; (3) “I think continuous changes are unavoidable”; and (4) “For further development, a reform that actively identifies a problem and fixes it is important.” The respondents rated each of the statements using a 5-point Likert scale as above. A factor analysis produced a single factor, explaining about 63.923% of the variance in the items. Cronbach's alpha for preference for reform was .756. and we used the mean of the four items as a value for this preference.

Demographic variables were measured by asking participants about their sex, age, and education level. The participants consisted of 109 (85.8%) males and 18 (14.2%) females. Age was recorded in five categories: 1 = under 30, 2 = 30–39, 3 = 40–49, 4 = 50–59, and 5 = over 59. The responses were 7 (5.5%), 7 (5.5%), 57 (44.9%), 46 (36.2%), and 10 (7.9%), respectively, showing that most of the sample consisted of males in their 40s and 50s. The participants' education levels were as follows: only 7 respondents (5.5%) had less than a high-school diploma or equivalent, 69 (54.3%) had a junior college/four-year university degree, and the remaining 51 (40.2%) had a postgraduate degree.

Data Analysis

Descriptive Statistics and Correlations

Table 3 presents the means and standard deviations of each of the important variables measured in the survey, as well as their bivariate correlations.

INSERT TABLE 3 HERE

The mean of the intention to blow the whistle again was 3.89, showing that most

whistleblowers would raise concerns again if they faced the same situation. The mean of morality was 4.42, the highest of the three motivations, while the mean of cost-benefit analysis was the lowest at 2.78 (a bit less than ‘somewhat agree’). This result suggests that the decision to blow the whistle was based on a mix in varying degrees of morality, emotion, and cost-benefit analysis. Morality was the most strongly and positively related to preference for reform ($r = .499, p < .001$). The intention to blow the whistle again was positively related to morality and to preference for reform ($r = .377, p < .001$; $r = .296, p < .001$, respectively), while the relationships between the intention and cost-benefit analysis or emotion were not significant. Morality and the perceived negative consequences were positively correlated at the .05 level of significance ($r = .179, p < .05$). Education level had a positive relationship with morality and preference for reform ($r = .210, p < .05$; $r = .181, p < .05$, respectively), but a negative relationship with cost-benefit analysis and emotion ($r = -.178, p < .05$; $r = -.244, p < .01$, respectively). Thus the more educated the respondents were, the more they considered morality important and preferred reform, but the less important they considered cost-benefit analysis and emotion as motivations for blowing the whistle.

Testing the Relative Importance of the Motivations

One of the major questions of this study was how important external whistleblowers consider morality, cost-benefit analysis, and emotion in the decision to disclose wrongdoing, and further, which is most important of the three. Using a *t*-test, we compared the means of the three motivations. Table 4 presents the results.

INSERT TABLE 4 HERE

Morality was the most important motivation for external whistleblowing, while cost-benefit was the least. The mean of morality ($m = 4.42, sd = .65$) was significantly greater than

that of emotion ($m = 3.13$, $sd = 1.01$; mean differences = 1.29, $t = 12.153$, $p < .001$). The mean of emotion was also greater than that of cost-benefit (mean differences = .35, $t = 3.193$, $p < .002$). Based on these results, Hypothesis 1 (*Out of the motivations, morality will be the most important one in deciding to blow the whistle*) was accepted.

Effect of Independent Variables on the Intention to Blow the Whistle Again

Another major question in this study was to what extent the three motivations and other factors, such as the perceived negative consequences of whistleblowing and the preference for reform accounted for the intention to blow the whistle again. To examine their effect we performed a regression analysis controlling demographic variables because education level was significantly associated with some of the important independent variables in the above correlation analysis. We checked whether the sample of 127 external whistleblowers was large enough for a significant fit of the regression model, and found that the sample size was appropriate for the analysis. According to the a-priori sample size calculator for multiple regression, the minimum required sample size for the regression model with eight predictors, using an alpha level of .05, a statistical power of .80, and anticipated effect size of .15, is 108 (see <http://www.danielsoper.com/statcalc/calculator.aspx?id=1>). Table 5 details the results.

INSERT TABLE 5 HERE

The regression model of the intention to blow the whistle again was significant (Adj. R square = .157, $F = 5.694$, $p < .001$). The effects of morality and the perceived negative consequences of whistleblowing were significant ($b = .607$, $p < .001$; $b = -.207$, $p < .05$, respectively), showing that morality significantly increases the intent to blow the whistle again, whereas the perceived negative consequences reduce this intention. Emotion and cost-benefit analysis appeared not to significantly influence the intention. These results fully

supported the hypotheses H2_a (*Morality will significantly contribute to increasing the intention to blow the whistle again*), and hypothesis H2_b (*Cost-benefit calculations and emotion will not have a significant effect on the intention to do so again*). Hypothesis H2_c (*The perceived negative consequences as a result of blowing the whistle will reduce the intention to do so again*) was also accepted, showing that the more negative consequences whistleblowers perceive that they suffered after disclosing wrongdoing, the more they would not raise concerns again if they faced the same situation. The effect of the preference for reform was not significant ($b=.291, p > .05$) when the motivations were included in a regression analysis as a predictor of the intention although the preference for reform was significantly related with the intention in the above correlation analysis. Based on this result, Hypothesis H3 was not accepted.

Findings and Discussion

We believe that this study provides some interesting findings, particularly as they reflect the views of actual whistleblowers rather than respondents to a hypothetical scenario. First, morality was the most important driver in external whistleblowers' view behind their decision to blow the whistle, followed by emotion and cost-benefit calculations. Whistleblowing was triggered not by a single motivation but by a mix of multiple motivations, i.e. morality, emotion, and cost-benefit analysis. This is in line with previous studies (e.g., Contu, 2014) that the motives for whistleblowing may be mixed. Second, the perceived negative consequences as a result of blowing the whistle were a significant factor in reducing the intent to blow the whistle again. Third, although external whistleblowers perceived themselves as highly reform-oriented, the preference for reform did not have a significant

effect on the intention to blow the whistle again. These findings have several theoretical and practical implications, and some of them are somewhat different from the assumptions or views adopted in previous studies.

Of the three motivations, external whistleblowers considered morality (as assessed by the belief in moral values) the most important in their decision to disclose wrongdoing, confirming the assertion of previous studies that the whistle is mostly blown for a moral motive. Avakian and Roberts (2012: 71) explained that morality is an important value that inspires workers to have courage to blow the whistle and “persistence against the harshness experienced as a result of their actions.” Our results provide further evidence to support the claim that morality is a critical motivator for whistleblowing. They also have implications for the debate about how to encourage people to raise concerns about wrongdoing. If workers are driven by moral values it would make sense to offer awards and positive recognition to whistleblowers and to introduce ethical training programmes which underline the value to both employers and society generally of a willingness to raise concerns

Emotion was the second most important motivation for external whistleblowing. This result provides some supporting evidence for the findings of previous studies (e.g., Hollings, 2013; Henik, 2008) that the decision to raise concerns is motivated by emotion, particularly anger. Indeed, it is hard to understand how the decision to blow the whistle could be made without considering the role of emotions as a primary factor. Liyanarachchi and Adler (2011: 176) stated that an organizational “retaliation invokes emotions, especially anger,” and “when anger is invoked, (people) tend to do things even if their actions cost them something” (as cited in Ariely 2009: 83). We regard the internal reporting of concerns about wrongdoing as desirable for employers, workers and society. Nevertheless, when emotion has a significant role as a motivation for external whistleblowing, a psychological approach such as counseling would seem to be valuable in helping an organization manage the potential risks

of external disclosures. Ugazio, Lamm, and Singer (2012) maintained that the roles of emotion for moral responses can vary depending on the type of emotion. For example, Weiner (1986) divided emotion into two types in the attribution theory, according to whether or not emotion is generated by a specific cause: attribution independent and dependent emotions. When a behavioral response is guided by an emotional feeling about whether an event or behavior is good or bad, anger is regarded as an emotion, not just in general but in particular, most commonly representing attribution dependent emotion that occurs by assessing whether the cause is acceptable. Choi and Lin (2009) found in their study on the role of emotion in crisis that responsibility and behavioral response to a crisis were significantly associated with attribution-dependent emotion (anger, disgust, contempt, surprise, fear, and distress), but not with attribution-independent emotion (alert and confusion). Given that the role of emotions in workers' moral perceptions and responses has still not been fully examined (Brown & Mitchell, 2010), it might be worthwhile to further explore the roles of these two types of emotions because they may differ from each other in the decision to blow the whistle.

Cost-benefit calculation was the least important in the decision-making process to blow the whistle externally, although many whistleblowing studies (e.g., Cassematis & Wortley, 2013; Miceli *et al.*, 2012; Keil *et al.*, 2010; Delk, 2013) have assumed that the weighing of costs and benefits is a major factor. Our respondents perceived that costs and benefits were relatively less important than morality and emotion. This result suggests that improving monetary incentives would not be much help in encouraging employees to report wrongdoing externally. This finding does not reject or discount the importance of cost-benefit calculations as a motivation in internal whistleblowing or for the intention to blow the whistle. Cost-benefit analysis could be rather a more important motivator for internal whistleblowing and the intention to blow the whistle than for external whistleblowing and whistleblowing as an

actual behavior, because a cost-benefit analysis can be applied more accurately in a situation that is stable and in which it is possible to predict results with certainty. For example, Miceli *et al.* (2009) maintained that monetary payouts to whistleblowers could increase internal whistleblowing in terms of its intention and its frequencies. Brink, Lowe, and Victoravich (2013) found that monetary rewards for internal whistleblowing increase the intention to use internal channels to report wrongdoing as they replace the role of morality as an intrinsic motivator in the decision whether or not to blow the whistle. Keil *et al.* (2010) also reported that 'benefit-to-cost differential' creates the intention to blow the whistle. These studies show that the importance of cost-benefit analysis as a motivation may differ depending on whether whistleblowing is internal or external and on whether the whistle is actually blown or there is simply an intention to do so.

As for the intention to blow the whistle again, our findings are consistent with previous studies (Greaves & McGlone, 2012; Peeples, Stokes, & Wingfield, 2009; Jos, Tompkins, & Hays, 1989) in identifying morality and the perceived negative consequences as the significant factors. The results indicate that whistleblowers who were motivated by a high moral obligation would blow the whistle again, having no regrets about their behavior, and whistleblowers who were seriously damaged because of blowing the whistle would never raise concerns again. Cost-benefit analysis and emotion as motivations had no significant association with the intent to blow the whistle again. A preference for reform was not significant in increasing the intention to blow the whistle again either, although external whistleblowers identified themselves as highly committed to change the status quo. The overall results suggest that more moral rewards to, and better protection against retaliation of, employees who report wrongdoing would help increase the intent to blow the whistle again. It almost goes without saying that this is an area where management can have a big impact. For example, willingness to raise concerns can be taken into account in appraisal and

promotion exercises and the value of reporting can be acknowledged by open discussion and awards, prizes, etc. to whistleblowers (Brown *et al.*, 2014).

Conclusions

This study examined some assumptions or views about the motivations of actual external whistleblowers and the effect of those motivations and other factors on the intent to blow the whistle again. The results revealed that, while the whistle is blown as a result of a mix of motivations, morality is the most important and cost-benefit analysis is the least. Morality alone out of the three motivations and the perceived negative consequences of whistleblowing are the significant factors that influence the intent to blow the whistle again. These findings have clear implications for both employers and policy-makers. If whistleblowing is to be encouraged in the public interest, people need to be educated about the value of speaking up about wrongdoing as well as procedures for raising concerns. In particular, ethics training may well be in the interests of employers if they wish to promote internal reporting before or instead of external disclosures of alleged wrongdoing. As regards the perceived negative consequences of whistleblowing, employers need to provide both written assurances about non-retaliation and ensure that reprisals do not occur in practice. The lesson for law-makers is that compensation for those who experience a detriment as a result of whistleblowing may be insufficient to encourage potential whistleblowers. Thus legislators should also attempt to deter retaliation by making it a serious criminal offence and making injunctions readily available both to whistleblowers and anyone associated with them who is adversely affected by reprisals, for example, work colleagues or family.

Limitations

This study has some limitations, the first being that its data were collected from Korean external whistleblowers. Previous studies have stated that intention of and attitudes toward whistleblowing may be influenced by cultural orientation or “traits such as Confucian ethics and collectivism” (Park *et al.*, 2008: 936; Park, Rehg, & Lee, 2005). We therefore acknowledge that the results of this study might not apply to external whistleblowers in other cultures. A second limitation concerns the fact that the findings were based on a self-report survey. Contu (2014) claimed that it is hard to ascertain the ‘pure’ or real motive of whistleblowing by surveys or interviews with whistleblowers because the knowledge about the motive gained from whistleblowers is vulnerable to self-interested or socially desirable bias. Part of the data used in this study were collected by visiting respondents. One consequence of this might be that they have been inclined to answer questions in a more socially acceptable manner. Since whistleblowers can be the only source of such information, researchers need to find other methods to overcome these limitations. Follow-up studies are also recommended to ascertain how the findings in this study differ for internal whistleblowing and the intent to internally blow the whistle again. Previous studies have found that types of wrongdoing (Near *et al.*, 2004; Miceli, Near, & Schwenk, 1991) and its perceived severity (King, 1997; Miceli & Near, 1994; Near & Miceli, 1986) are significant factors influencing whistleblowing intention. The intention to blow the whistle again may partly depend on the extent to which a statutory framework protects whistleblowers. Future studies are warranted to investigate further the impact of these factors.

Conflicts of interest: Author A declares that he/she has no conflict of interest. Author B declares that he/she has no conflict of interest.

Ethical approval: All procedures performed in studies involving human participants were in accordance with the ethical standards of the institutional and/or national research committee and with the 1964 Helsinki declaration and its later amendments or comparable ethical

standard.

Informed consent: Informed consent was obtained from all individual participants included in the study.

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TABLES (to be inserted as indicated in text)

Table 1
Types of Motivations for Blowing the Whistle

Motivations	Key Elements
Morality	True or false, right or wrong, honor, courage
Cost-benefit	Rationality, calculations, cool-headedness, economic gains and losses
Emotion	Anger, resentment, insult, unpleasantness, misery, anxiety, distress

Table 2
Results of Factor Analysis on the Items of Motivation for Blowing the Whistle (*N* = 127)

Scale/Items		Factor Loading		
		F1 Cost-benefit	F2 Morality	F3 Emotion
1	Economic gains and losses	.837	-.094	.132
2	Rationality, calculations, cool-headedness	.715	.252	-.084
3	True or false	.222	.765	-.007
4	Cost-benefit	.810	-.153	.201
5	Misery, anxiety, distress	.382	.057	.729
6	Anger, insult, unpleasantness	.070	.180	.844
7	Right or wrong	-.018	.861	.030

8	Honour, courage	-.182	.664	-.024
9	Emotion	-.080	-.230	.716
Eigenvalues		2.483	1.958	1.441
Cumulative %		27.589	49.346	65.359
Reliability (Cronbach's α)		.729	.657	.674

Note: Factor loadings > .55 are in boldface. In a sample of 100, a factor loading value of about .55 and above is required for significance (Hair *et al.*, 2010: 117). We used a factor loading value of .50 and above as having practical significance because the sample size of this study was 127.

Table 3
Descriptive Statistics and Pearson Correlations between Important Variables ($N = 127$)

	Me an	SD	Re- blow	Moral ity	Cost- benefit	Emoti on	N. conse quenc es	Refor m	GN	AG	ED
Intention to Blow the whistle again	3.89	1.21	1.00								
Morality	4.42	.65	.377***	1.00							
Cost-benefit	2.78	1.03	.044	.024	1.00						
Emotion	3.13	1.01	-.039	.013	.270**	1.00					
Negative consequences	4.37	.98	-.093	.179*	-.072	.020	1.00				
Preference for Reform	4.29	.67	.296***	.499***	-.054	.042	.130	1.00			
Gender	.86	.35	.000	-.063	.156	-.030	-.006	-.014	1.00		
Age	3.35	.91	.127	.159	.106	-.079	.092	.167	.350***	1.00	
Education	2.35	.58	-.054	.210*	-.178*	-.244**	.079	.181*	.078	.170	1.00

Note: Correlations with GN are Spearman's rho. The report of gender was coded as 1 = male, 0 = female; age as 1 = under 30, 2 = 30–39, 3 = 40–49, 4 = 50–59, 5 = over 59; levels of education as 1 = less than a high school diploma or equivalent, 2 = junior college degree/four-year university degree, 3 = postgraduate degree.

* $p < .05$, ** $p < .01$, *** $p < .001$; two-tailed tests.

Table 4
Results of T-Test of the Motivations (N = 127)

Motivational bases	Mortality vs Emotion		Emotion vs Cost-benefit	
	Morality	Emotion	Emotion	Cost-benefit
Mean (SD)	4.42 (.65)	3.13 (1.01)	3.13 (1.01)	2.78 (1.03)
Mean differences	1.29		.35	
t-value	12.153***		3.193**	

Note: * $p < .05$, ** $p < .01$, *** $p < .001$; two-tailed tests.

Table 5
Effects of the Predictors on the Intent to Re-blow the Whistle (N = 127)

Predictors	Dependent Variable: Intention to Blow the Whistle again		
	B	Beta	t
Morality	.607	.327	3.422***
Cost-benefit	.058	.049	.570
Emotion	-.072	-.060	-.704
Negative consequences	-.207	-.168	-2.007*
Preference for Reform	.291	.160	1.683
Constant	.933		1.033
Adj. R square	.157		
F value	5.694		
Significance	.000		

Note: * $p < .05$, ** $p < .01$, *** $p < .001$; two-tailed tests.