
CONSEQUENCE SERIOUSNESS, GENDER, AND INTENTIONS TO BLOW THE WHISTLE ON AN UNETHICAL ACT

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Abstract

In organizations, individuals are sometimes confronted with unethical behavior by subordinates, co-workers, or superiors. Some might decide to "blow the whistle" and report the wrongdoing to appropriate authorities. Numerous situational and individual-level factors are thought to influence this decision.

We examined a situational factor, consequence seriousness, and an individual-level factor, gender. We hypothesized that individuals would be more likely to form whistleblowing intentions when consequence seriousness was high. We also expected women to be more likely to form whistleblowing intentions than men.

Our results supported both hypotheses. Individuals were more likely to form whistleblowing intentions when the consequences of the focal act were serious and women were more likely to state that they would blow the whistle than men.

Introduction

Sometimes individuals are confronted with wrongdoing in the organizations for which they work. In some cases, they may decide to report (blow the whistle on) the unethical act(s) to appropriate parties. Whistleblowing has been formally defined as

the disclosure by organization members of an employer's illegal, immoral, or illegitimate practices that are under the control of their employers to persons or organizations who may be able to affect action (Near and Miceli, 1985, 4).

Numerous personal and situational factors are thought to influence an employee's decision whether to blow the whistle on unethical acts. For example, personality variables such as internal locus of control, religiosity, and high levels of moral development have been linked to whistleblowing (Barnett, Bass, and Brown, 1996; Brabeck, 1984; Trevino and Youngblood, 1990). Characteristics of

the situation, such as a supportive work group (Trevino and Victor, 1992; Victor, Trevino, and Shapiro, 1991) and organizational norms encouraging whistleblowing (Barnett, Cochran, and Taylor, 1993; Keenan, 1990) also appear to influence employees' decisions whether to report wrongdoing.

Two other factors thought to influence whistleblowing decisions are (1) the seriousness of the consequences of the focal act and (2) the gender of the potential whistleblower. We suggest that individuals form stronger behavioral intentions to report wrongdoing when the consequences of the wrongdoing are serious. We also argue that women are more likely to form intentions to disclose wrongdoing than men.

In this paper, we report the results of an empirical study to test the hypothesized relationships. First, however, we review relevant literature concerning consequence seriousness, gender, and whistleblowing. Based on this review, we formalize our hypotheses regarding the study variables.

Literature Review and Hypotheses

Whistleblowing literature draws heavily from theories of bystander intervention, prosocial behavior, and ethical decision making (Miceli and Near, 1992). Research has centered on the antecedents of whistleblowing by employees, as well as organizational responses (i.e., retaliation) to the whistleblower. Our literature review focuses primarily on the two research variables of interest, consequence seriousness and gender, and their proposed relationship to whistleblowing decisions.

Seriousness of the Focal Act's Consequences and Whistleblowing

Prosocial behavior theory suggests that people are more likely to engage in helping behaviors when an observed incident has serious consequences (Dozier and Miceli, 1985; Staub, 1978). For example, bystanders would be more likely to intervene to help seriously injured victims of a head-on collision than drivers involved in a fender-bender. Of course, factors unique to individuals will also influence their decision whether or not to intervene.

The tendency for individuals to react more strongly to events with serious consequences also applies to actions that pose moral or ethical dilemmas. According to Jones (1991), seriousness of consequences is one component of what he terms the "moral intensity" of an ethical issue, which is defined as "the extent of issue-related moral imperative in a situation" (p. 372). Other components of moral intensity include social consensus, proximity, temporal immediacy, probability of effect, and concentration of effect. Jones (1991) suggests that actions must reach a threshold level of moral intensity before individuals will recognize the moral content of the situation and engage in ethical decision making processes. All other characteristics of the situation being the same, actions with more serious consequences will have greater moral intensity. Moral intensity

should affect individuals' ethical judgments about actions, as well as their behavioral intentions regarding the actions (Jones, 1991).

In an organizational context, consequence seriousness should impact employees' reactions to an unethical act (Miceli and Near, 1992). An employee might be more likely to conclude that an observed act with serious consequences requires a personal response of some kind (Dozier and Miceli, 1985). Graham (1986) suggests that employees will be more likely to believe that blowing the whistle is justified when they perceive that the unethical act will have serious consequences for them, the organization, or society. Empirical studies reveal that managers perceive whistleblowing as more acceptable when the wrongdoing in question is serious or has highly negative consequences (Clinard, 1983). This may make retaliation against whistleblowers less likely in these situations (Miceli and Near, 1989; Near and Miceli, 1986).

There is limited empirical evidence supporting the relationship between consequence seriousness and whistleblowing. Miceli and Near (1985) found that the seriousness of wrongdoing (defined as the level of financial loss) was associated with whistleblowing, particularly whistleblowing to parties outside the organization. Another study found that whistleblowers were more willing to openly blow the whistle on unethical acts when the acts had serious financial consequences (Miceli, Roach, and Near, 1988). However, Fritzsche (1988) discovered no significant link between the seriousness of consequences and whistleblowing, and Miceli, Near, and Schwenk (1991) found that illegal wrongdoing was no more likely to result in whistleblowing than less serious types of wrongdoing.

As shown above, empirical studies regarding the relationship between consequence seriousness and whistleblowing have yielded somewhat inconsistent results. In addition, seriousness has generally been defined in terms of financial loss. Seriousness of consequences in terms of environmental issues or health and safety issues has been largely unexamined (Miceli and Near, 1992).

We suggest that, consistent with theories of prosocial behavior (Dozier and Miceli, 1985) and ethical decision making (Jones, 1991) individuals are more likely to form behavioral intentions to blow the whistle on an organizational action when the action is perceived to have serious consequences. In the present study, we define consequence seriousness in terms of an environmental issue that has ramifications for the health of employees and the surrounding community.

Hypothesis 1: Individuals will be more likely to form intentions to blow the whistle on a questionable organizational action when consequence seriousness is high.

Gender and Whistleblowing

Near and Miceli (1985) argue that whistleblowers are more likely to be men than women. They base this supposition on factors affecting the *absolute* number

of whistleblowers as well as factors affecting the *likelihood* of whistleblowing. First, although about 45 percent of all managerial employees are women, less than 5 percent of top executives are women (Cascio, 1995). So, men often hold positions within companies where serious wrongdoing is likely to be observed (Miceli and Near, 1992). Women may also have less information about how to report wrongdoing in their organizations (Keenan, 1990). Therefore, in terms of absolute numbers, it is logical to expect more men to blow the whistle on wrongdoing than women.

Miceli and Near (1992) identify individual-level factors affecting the likelihood of men blowing the whistle. Men may have higher levels of self-esteem and greater internal locus of control, which may make them more likely to report perceived wrongdoing (Miceli and Near, 1992; Trevino and Youngblood, 1990). In addition, women might be more sensitive to social influence opposing whistleblowing (Miceli and Near, 1992).

A few empirical studies seem to support this position (Miceli, Dozier, and Near, 1991; Miceli and Near, 1988). Miceli et al. (1991) conducted an experimental study that held constant the observation of wrongdoing, the nature of the wrongdoing, and controlled for moral development and locus of control. They found that men were more likely to blow the whistle on wrongdoing. Miceli and Near (1992) suggest that the men and women in this study may have differed in their beliefs regarding the costs and benefits of whistleblowing.

Despite the above evidence, there are also good reasons to believe that if women have an equal opportunity to observe and evaluate wrongdoing, they will be more likely than men to blow the whistle. Gender socialization theory suggests that women are socialized differently than men and that this leads to greater sensitivity about ethical issues (Mason and Mudrack, 1996). Research concerning cognitive development suggests that women may reason differently about ethical issues than men and that women may have a greater ethic of caring (Gilligan, 1982).

Although some empirical studies do not support gender differences on ethics issues ((Dubinsky & Levy, 1985; Hegarty and Sims, 1978; McNichols and Zimmerer, 1985; Sikula and Costa, 1994; Tsalikis & Ortiz-Buonafini, 1990), empirical research increasingly uncovers significant differences. Harris and Sutton (1995) found that female MBA students were less tolerant of wrongdoing than their male counterparts. Ameen, Guffey, and McMillan (1996) found that women were less accepting of academic dishonesty. Two studies concluded that women responded "more ethically" when faced with marketing dilemmas (Lane, 1995; Malinowski and Berger, 1996). In a study with direct implications for whistleblowing, Jones and Gautschi (1988) found that women were less likely to be loyal to their company when they perceived that it was acting unethically. Several other studies have also found that women are less tolerant of perceived unethical behavior (Beltramini, Peterson, and Kozmetsky, 1984; Chonko and Hunt, 1985; Ferrell and Skinner, 1988; Ruegger and King, 1992; Whipple and Swords,

1992). We believe that differences in the way women and men evaluate ethical issues may cause women to form intentions to report wrongdoing.

For example, several models of ethical decision making explicitly acknowledge that individuals must first recognize an ethical dilemma as such before they will engage in ethical decision making processes (Jones, 1991; Rest, 1986). Specifically, only individuals who recognize ethical problems will evaluate them in an ethical context, and decide (1) if they have a responsibility to act in regard to the ethical dilemma, and (2) what action they should take. The above research suggests that women may have greater sensitivity to ethical issues than men. If this is the case, women should be more likely to judge issues in a moral context and more likely to conclude that they should take action in regard to the ethical issue. The relevance to potential whistleblowing situations seems clear.

We believe that when women have an equal chance to become aware of and evaluate an action of questionable morality that they will be more sensitive to the ethical problem and form intentions to report the unethical act. Therefore, we suggest the following research hypothesis:

Hypothesis 2: Women will be more likely than men to form intentions to blow the whistle on a questionable organizational action.

Method

Subjects

Study subjects were drawn from university students at two southern universities. Students enrolled in business classes were asked to participate in the study. A total of 128 students participated. Seventy-three were female (57 percent). The average age of the students was about 25 years. Almost 80 percent were white, with 15 percent black, and 5 percent members of other minority groups. Approximately 90 percent of the subjects were juniors, seniors, or MBA students. Nearly three quarters of subjects (73.6 percent) were employed, with over a third (36.9 percent) categorizing themselves as full-time employees.

Vignette

Each participant in the study was presented with an ethical vignette. Alexander and Becker (1978) suggest that vignettes provide a concrete stimulus that allows study of attitudinal issues. Vignettes make it possible for the researcher to vary the characteristics of a hypothetical situation, and observe the effects on individuals' attitudes and judgments. Vignettes are widely used in ethics research (Weber, 1990, 1992).

The vignette concerned a production process for wheat flour in a milling company. The emission control equipment of the company was not handling the emissions of dust adequately. The management of the company decided to intro-

duce the new process on the third shift (10:00 p.m. to 6:00 a.m.). This made it less likely that the unhealthy emissions would be detected. Each participant was placed in the role of Franklin, a foreman on the third shift, who was aware of the excessive emissions from the process. This vignette was adapted from an earlier study by Fritzsche and Becker (1984). The full text of the vignette is shown in the Appendix.

Independent Variables

Consequence seriousness. The seriousness of the consequences of the milling process was varied within the text of the vignette. In the “low seriousness” version, the second paragraph of the vignette indicated that the dust emission posed no long-term health risk but was a minor irritant to individuals’ throats and lungs. In the “high seriousness” version of the vignette, the second paragraph stated that the dust emission could cause serious lung disease and that it was a long-term health hazard. All other aspects of the scenario were identical for each of the two study groups.

A pretest revealed significant differences in the perceived seriousness of consequences for the two versions of the vignette ($p < .01$). In the actual study, one-half of the subjects were randomly assigned to each of the two versions of the scenario. As a manipulation check, each participant was asked to rate the seriousness of consequences on a 9-point scale. Subjects who read the “high seriousness” version of the scenario judged consequence seriousness to be significantly higher than those who read the “low seriousness” version ($p < .01$), indicating a successful manipulation of this variable.

Gender. The sex of subjects was assessed by self-report. Males were categorized as “1;” females as “2.”

Dependent Variable

The dependent variable in the study was “stated intentions to blow the whistle on the questionable organizational action.” In this case, the action was using a milling process that produced emissions in excess of what company emission control equipment could handle. Subjects were asked to indicate the probability that they would report the problem to appropriate agencies on a 4-item, 9-point semantic differential scale anchored by the following word pairs: (1) likely–unlikely, (2) probable–improbable, (3) possible–impossible, and (4) definitely would–definitely would not. Coefficient alpha for the scale was .97.

Covariate

As indicated earlier, numerous individual-level variables are thought to influence decisions to blow the whistle on unethical acts. One of the more commonly cited is locus of control, a measure of the amount of personal control a person feels over the things that affect their lives (Rotter, 1966). Internal locus of control has been linked theoretically and empirically to ethical decisions and

whistleblowing (Trevino, 1986; Trevino and Youngblood, 1990). A measure of internal locus of control taken from a scale developed by Levenson (1974) was included in the study as a covariate. The measure consisted of an 8-item, Likert-type scale with responses ranging from "1 = Completely Disagree," to "9 = Completely Agree." Sample items include "I can pretty much determine what will happen in my life," "My life is determined by my own actions," and "I am usually able to protect my interests." Coefficient alpha for the internal locus of control scale was .63.

Analysis

An analysis of covariance procedure with stated likelihood of blowing the whistle as the dependent variable, consequence seriousness and gender as grouping variables, and internal locus of control as a covariate was performed. This procedure allowed an examination of the joint and independent effects of consequence seriousness and gender, after the effects of the covariate had been considered.

Results

Table 1 shows the results of the analysis of covariance. The main effects were significant in predicting whistleblowing intentions ($p < .0001$). The interaction between consequence seriousness and gender was not a significant influence on intentions to blow the whistle. The covariate, internal locus of control, fell just short of significance at the .05 level.

Table 1

Analysis of Covariance Results

Source of Variation	F Statistic	Significance Level
Covariate		
Locus of Control	3.57	.06
Main Effects	9.82	.000
Consequence Seriousness	5.02	.027
Gender	15.41	.000
Interaction	.06	.81
Eta ² = .16		

Table 2 shows the mean values for whistleblowing intentions by two categories of consequence seriousness (low and high) and for men and women. The

values of whistleblowing intentions ranged from 1 to 9, with numbers closer to 9 indicating a greater probability of reporting the emissions. The overall mean was 6.23, indicating that as a whole, the subjects were somewhat likely to state that they would report the emission problem to appropriate authorities.

Table 2

Whistleblowing Intentions by Consequence Seriousness and Gender

		Mean Whistleblowing Intentions
Consequence Seriousness		
High (n=64)		6.63*
Low (n=64)		5.84
Gender		
Female (n=55)		6.89**
Male (n=73)		5.36
Interactions		
Low Seriousness—Male (n=26)		4.84
High Seriousness—Male (n=29)		5.82
Low Seriousness—Female (n=38)		6.52
High Seriousness—Female (=35)		7.29
* p < .005		
** p < .001		

Hypothesis 1 stated that individuals will be more likely to form intentions to blow the whistle when consequence seriousness is high. As Table II shows, the mean value for whistleblowing intentions was 6.63 when consequence seriousness was high, and 5.84 when consequence seriousness was low. This difference was statistically significant ($p < .05$), which supports H1.

Hypothesis 2 stated that women would be more likely to form whistleblowing intentions than men. Women's mean for whistleblowing intentions was 6.89. The mean for men was 5.36. This difference was also statistically significant ($p < .001$). This provides support for H2.

Although the hypotheses for both consequence seriousness and gender were supported, a closer examination of the means in Table 2 shows that gender appeared to be the more important factor in predicting whistleblowing intentions. The group most likely to form strong whistleblowing intentions was women assigned to the high seriousness condition ($x = 7.29$). The group least likely to form whistleblowing intentions was men exposed to the low seriousness vignette ($x = 4.84$). Women exposed to the low seriousness condition reported stronger

whistleblowing intentions ($x = 6.52$) than men who were assigned to the high seriousness treatment ($x = 5.82$).

The results of the analysis of covariance provides support for both hypotheses. The gender effect was particularly strong. Although internal locus of control was associated with stronger whistleblowing intentions, it was not a statistically significant predictor.

Discussion

Whistleblowing research has generally followed the person-situation interactionist perspective (Trevino, 1986) that forms the basis for most empirical research in the field of business ethics (Miceli and Near, 1992). Numerous individual-level and situational variables are thought to influence whistleblowing decisions. This study provides support for the effect of a situational factor, consequence seriousness, and an individual-level factor, gender.

Our finding concerning consequence seriousness is generally consistent with previous research (Graham, 1986; Miceli and Near, 1985). Consequence seriousness may affect whistleblowing through its impact on the moral intensity of the focal act (Jones, 1991). When the consequences of a questionable organizational action are more serious, an individual might be more likely to engage in ethical decision making processes. Serious consequences may cause the individual to (1) consider the action unethical, and (2) believe that it requires an appropriate response, which might include whistleblowing.

Jones (1991) suggests several other factors that affect the moral intensity of an action, including the probability of the consequences occurring, the proximity of victims, and the time lag between the action and the onset of consequences. Each of these factors, and others, may affect individuals' reasoning regarding ethical issues. Future research should continue to examine such variables' influence on ethical decision making in general and whistleblowing decisions in particular.

Perhaps the most interesting finding of our study was the effect of a respondent's gender on their intentions to report wrongdoing. Previous research suggests that men are more often whistleblowers than women (Miceli and Near, 1992). Our study finds that, given the same information about the action and about response alternatives, women were significantly more likely to form whistleblowing intentions.

One possible reason we observed this effect could involve differences between men and women's approach to ethical issues. Women may reason differently about ethical issues, and they may be more sensitive to perceived wrongdoing. Women may be socialized differently (Mason and Mudrack, 1996) be more idealistic (Forsyth, 1980), and have greater cognitive moral development or ethic of caring (Gilligan, 1982). Because of this, they may be more likely to report organizational wrongdoing with serious consequences.

Earlier studies of whistleblowing have generally used financial loss as a barometer of the seriousness of the wrongdoing. Our study used an environmental issue with health ramifications at the personal and community level. Women may be more sensitive to environmental issues (Miceli and Near, 1992). The greater likelihood of whistleblowing observed in our study could be issue specific. Future research should address this issue.

In addition, our study had only one response alternative, either to report the wrongdoing to the appropriate parties or do nothing. Male subjects might have considered alternatives other than whistleblowing. Therefore, one should not conclude from our results that females were "more ethical," only that they were more likely to choose whistleblowing.

Our findings should be interpreted in light of the methodology employed. Our subjects had an equal opportunity to evaluate the action. Subjects were not vulnerable to retaliation for making the decision to blow the whistle as they might be in an actual organization. In addition, there was no possibility for confusion about how or to whom reports of wrongdoing should be made. Whistleblowing research has generally utilized surveys of actual employees of the federal government. Men in these surveys might have been in positions where they were more likely to observe wrongdoing. In addition, in actual workplace settings, female respondents might be less aware of available whistleblowing channels (Keenan, 1990) and more fearful of organizational retaliation (Miceli and Near, 1992).

Our study was limited by its reliance on an ethical vignette and its use of students as subjects. Ethical scenarios allow researchers to reflect real-world decision making situations, to emphasize issues of special interest to the researchers, and to control multiple variables in an experimental setting (Cavanagh and Fritzsche, 1985). However, responding to a question posed in a hypothetical scenario is certainly not equivalent to actual decision making, but reflects behavioral intentions, which are often, but not always, predictive of ethical/unethical behavior. Since it is often not practical to study business ethics situations in the field, scenarios offer a means to test research hypotheses in a carefully controlled environment.

In addition, some question the relevance of the business context to a student sample, because of the lack of familiarity that many students have with business settings (Weber, 1992). To the degree that students cannot understand organizational realities used in scenarios, their responses may be quite different from subjects who are more familiar with business operations (Weber, 1992). This limits the generalizability of research findings based on student samples. Although we do not claim that our results are generalizable to the workplace, most of the students in our study were employed (73.6 percent), and almost all were business majors. They should therefore have some awareness of workplace realities. In addition, the scenario used was non-technical and the ethical dilemma was relatively straightforward. The manipulation check indicated that students were able to differentiate between the "high" and "low" seriousness treatments.

Although we used a student sample and cannot necessarily generalize our findings to workplace settings, they are suggestive that employees will evaluate the seriousness of the consequences of an unethical act when deciding if and how to respond to the act. In addition, women might be more sensitive to an unethical action with serious consequences, and more likely to decide that they should report the wrongdoing. This is particularly relevant to U. S. companies in the 1990s, since almost half of the labor force is comprised of women.

Ethical behavior is of concern to both business practitioners and researchers. One of the more difficult issues faced by many employees is how to respond to the perceived unethical actions of their employer. Our research suggests that both situational and individual-level factors are important in determining the individual's response to this dilemma. Future research should continue to examine this and similar issues regarding whistleblowing.

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Appendix

Ethical Vignette*

Franklin works as a foreman for Master Millers. The company has developed a special milling process which yields a wheat flour that provides a higher uniform texture for bread than conventionally milled flour. Unfortunately, the process gives off more dust than the emission control equipment of the company can handle effectively. The company is unable to install new emission control equipment for at least two years, due to the unavailability of a better system. If Master Millers waits that long to introduce the new milling process, competitors might beat it to the market.

(Low Seriousness Version)

The type of dust emitted by the milling process has been linked to minor irritations of the throat and lungs, but poses little long-term risk to the employees or surrounding community.

(High Seriousness Version)

The type of dust emitted by the milling process has been linked to serious lung disease, and poses a long-term threat to the health of the employees and the surrounding community.

The general manager has introduced the new milling process during the third shift, which runs from 10 p.m. to 6 a.m. This is the shift on which Franklin works. By using the process at this time, the new flour can be introduced and the excess emissions not detected. By the time demand becomes great enough to utilize a second shift, new emission control equipment should be available.

QUESTION: If you were Franklin, what is the likelihood that you would notify appropriate authorities about the excess emission of the dust?

*Vignette adapted from Fritzsche & Becker (1984)

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