Speak Now or Forever Hold Your Peace? An Essay on Whistleblowing and its Interfaces with the Brazilian Culture

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Abstract

Since the last decade corporate scandals have drawn public attention to the importance of whistleblowers, resulting in the creation of policies and statutes which rely heavily on whistleblowing, especially in the United States. A common assumption behind these efforts is that whistleblowing produces benefits to society at large, as it promotes a more ethical work environment. Still, 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 behaviors and limit the generalization of findings from previous studies, which have almost always been based on Anglo-Saxon country context. By exploring this gap, this essay discusses some antecedents of internal whistleblowing and proposes a comprehensive framework which integrates organizational, individual and situational influences in order to allow for a further understanding of the phenomenon and its cultural interfaces, as well as to provide practitioners and researchers with new insights and perspectives on the topic.

Key words: whistleblowing; ethics; culture; Brazil; ethical decision-making.

Introduction

Corporate wrongdoing has received a great deal of attention in academic literature as its impacts to organizations and societies have become a growing source of concern. Estimates indicate that corporate frauds account for more than $3 trillion - or 5% of organizational revenues all over the world - in annual losses (Association of Certified Fraud Examiner, 2010). In addition, the financial costs for organizations may be considerably higher if we add the amount spent on auditing mechanisms.

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

This type of disclosure by organization members (former or current), about 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 especially been fostered in the last decade with the emergence of major corporate frauds, followed by the Sarbanes Oxley Act. Nonetheless, the field is still fragmented, restricted and plagued with inconsistent findings (Vadera, Aguillera, & Caza, 2009), so that little is known about many aspects of the decision to blow the whistle. The fact that whistleblowing is a complex phenomenon with psychological, organizational, social and legal implications may account for some research shortcomings. Similarly, the inherent sensitive nature of reporting poses methodological obstacles to the investigation of whistleblowing, thus challenging researchers.

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

Particularly in Brazil, besides being neglected by researchers, the topic seems to be taboo for organizations. Furthermore, some cultural aspects highlighted by scholars, such as high power distance, high uncertainty avoidance, overreliance on interpersonal relationships, aversion to conflict, a spectator attitude and having an affective nature (Barros & Prates, 1996; DaMatta, 1987, 1998; Freitas, 1997; Hofstede, 1991; Holanda, 2001) may hinder whistleblowing and reinforce the perception of disclosure acts as deviant behaviors. Thus, it is reasonable to expect that the findings of previous research regarding the whistleblowing phenomenon might not be directly generalized to the Brazilian context.

In the light of such considerations, this essay seeks to identify and discuss factors that influence internal whistleblowing intentions in organizations in general, and how Brazilian cultural characteristics, in particular, are related to these factors. To that end, we integrate organizational, individual and situational variables in a group of theoretical propositions in a comprehensive framework. We expect to provide useful insights on how individuals form their reporting intentions and how cultural elements may influence these intentions, thus contributing to a further understanding of whistleblowing phenomenon and its cultural interfaces. We also expect to pave the way for future

research in Brazil and in other countries whose cultural contexts share similarities, such as Latin American countries in general.

Theoretical Framework

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 is "the disclosure by organization members (former or current) of illegal, immoral and illegitimate practices under the control of their employers to persons and organizations that may be able to effect action" (Near & Miceli, 1985, p. 6).

This definition conveys the notion that whistleblowing involves at least four elements: (a) the person who is blowing the whistle; (b) the complaint or the wrongdoing being reported; (c) the organization, individual or group of people who is/are committing the wrongdoing; and (d) the person or entity who receives the complaint. Regarding 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 (Dasgupta & Kesharwani, 2010; Keenan, 2000; Near & Miceli, 1996, 2008).

Although some scholars have argued that true whistleblowing relates only to reporting to parties outside of the organization (Chiasson, Johnson, & Byington, 1995; Johnson, 2003), the use of the term whistleblowing when referring to internal and to external complaints is noted to be consistent with legal usage (Miceli *et al.*, 2008). Moreover, research has demonstrated that many whistleblowers report wrongdoing via both internal and external channels, with the former usually preceding the latter (Miceli & Near, 1992; Miceli *et al.*, 2008). As a general rule, employees will only blow the whistle externally when a previous internal disclosure was not successful.

In addition, internal whistleblowing is noted to be not only more common but also preferred from an ethical viewpoint, as reporting a wrongdoing to an external party may cause 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 public scandals. Reasonably, the Sarbanes-Oxley Act of 2002 encourages internal disclosure by mandating that publicly-held companies develop anonymous, internal whistleblowing channels (Moberly, 2006).

Regardless of the channel used to report, those who blow the whistle may be considered traitors. Some, for example, view whistleblowing as an act of dissent - since it involves the disclosure of information that others seek to keep private (Jubb, 1999) - questioning accepted practices and challenging those in positions of authority (Keenan, 2002). Whistleblowing is also noted to convey a conflict either with the organization or with the wrongdoer (Cohen, Pant, & Sharp, 1993), capable of promoting disruption in organizational unity (Brody, Coultler, & Lin, 1999).

To some scholars, however, when the nature of employee loyalty is understood correctly, it becomes clear that the act of whistleblowing is in accordance to his/her loyalty towards the organization, its missions, goals, values and codes of conduct (Dasgupta & Kesharwani, 2010; Vandekerckhove & Commers, 2004). It is not to say that whistleblowing is an act of pure altruism. In a rational perspective observers of a wrongdoing are noted to balance the advantages and disadvantages of acting to themselves and to others (Keenan & McLain, 1992; Keil, Tiwana, Sainsbury, & Sneha, 2010; Miceli & Near, 1992). To a certain extent, whistleblowers may actually be

motivated by intrinsic rewards such as the improvement of the workplace environment or the resolution of a perceived problem. However, it is often the case that the whistleblower also seeks to achieve a personal gain, such as a financial reward, as granted by some statutes in U.S. and in other countries. Nonetheless, emotions such as anger and fear may play a role at various stages in the whistleblowing decision process, overriding rationality (Henik, 2008).

Even so, whistleblowing is thought to be a pro-social behavior, as it also intends to benefit other persons (Dozier & Miceli, 1985; Miceli *et al.*, 2008). Whistleblowing might also be characterized as an antisocial behavior, when it is motivated by a wish for revenge and is performed with the intention of harming an individual, group or organization (Miceli & Near, 1997).

Brazilian culture and whistleblowing

As a complex construct, whistleblowing is dependent upon a wider social setting (Vandekerckhove, 2010). Still, there is a tendency to investigate the phenomenon from a culturally bounded perspective, without focusing on cultural and international differences, which may hamper a better understanding of the whistleblowing behavior and the generation of relevant insights for practitioners and policy makers (Keenan, 2002; MacNab *et al.*, 2007; Sims & Keenan, 1999; Vandekerckhove, 2010). A few studies have analyzed the phenomenon from a cross-cultural perspective, relying on Hofstede's cultural framework. These studies have typically compared whistleblowing tendencies in the United States and in Asian countries, highlighting the existence of a negative perception of whistleblowing in the latter, which is noted to be a result of a collectivist culture rooted in Confucian values (*e.g.*, Chiu, 2003; Zhang *et al.*, 2009).

Jointly, these studies' findings 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 findings, this fact demonstrates the need to build a further understanding of the phenomenon through more complex models that take culture-specific elements into consideration.

According to Hofstede (1991), the Brazilian culture is characterized by: (a) a high power distance; (b) moderate collectivist values; (c) high uncertainty avoidance; and (d) a relative balance between masculine and feminine values, with a slight predominance of the latter. Other scholars and anthropologists have also highlighted some stereotyped characteristics of the Brazilian culture such as the conflict aversion, the prevalence of informality, the overreliance on interpersonal relationships, the affective nature of people and their passive or **spectator** attitude (DaMatta, 1987, 1998; Freitas, 1997; Holanda, 2001; 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) and have shaped a society "reflexively orientated to an external authority" in such a way that its gravitational center has always relied on a dominating reference of external power (Prates & Barros, 1997, p. 61). Inasmuch as whistleblowing represents a subversion against the traditional organization's hierarchy and involves a confrontation - either with the organization or with the wrongdoer – it is suggested that whistleblowing may not be a 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 Brazilian society. The word **cordiality**, as used by Holanda, 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 intimacy and personal contact even in those relations that are supposed to be formal.

The affectionate 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 that 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 (Barbosa, 1992; DaMatta, 1987, 1998; Freitas, 1997; Prates & Barros, 1997). 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, at the same time that avoids confrontation and conflict (Barbosa, 1992; DaMatta, 1987, 1998).

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 (Amado & Brasil, 1991; Prates & Barros, 1997). 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, these evidences 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 definitely incompatible with a relational-based culture that values personal loyalty and discourages conflict. 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 of blowing the whistle – besides of being a non-natural course of action - is contingent to personal relations. In fact, Brazilians, as well as Chinese, Japanese and other people from collectivist cultures in general, tend to view whistleblowing as an especially negative behavior, which is clearly reflected in the language used to describe whistleblowers, full of pejorative expressions such as *dedo-duro* (literally hard finger) - a reference to the act of pointing the finger at someone – and *traíra* (traitor).

Theoretical Whistleblowing Model

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 (*e.g.*, Ahmad, 2011; Mesmer-Magnus & Viswesvaran, 2005). Specifically, most scholars have agreed that situational and organizational factors have a major effect on whistleblowing (Mesmer-Magnus & Viswesvaran, 2005; Near & Miceli, 1985, 1996).

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

Still, the decision to blow the whistle is a difficult decision to make and seems to involve a much more complex process (Miceli, 2004). So, we seek to provide a further understanding of the psychological process which permeates a whistleblower's decision. Particularly, we develop a theoretical model that identifies some factors that influence whistleblowing intentions and examines the moderating effects of organizational and situational variables on the decision to blow the whistle.

Like Zhang, Chiu and Wei (2009), we propose that whistleblowing judgment is an antecedent of whistleblowing intention. It means that one's evaluation of the ethicality of whistleblowing is a necessary prior step which predicts the decision about whether or not to report a wrongdoing. This evaluation is strongly influenced by the individual's ethical judgment of the situation as well as by the seriousness of wrongdoing. In particular, we propose that the more serious and unethical an observed conduct, according to the individual's evaluation, the more favorable is his/her judgment concerning the ethicality of whistleblowing. Finally, we believe that the relationship between whistleblowing judgment and whistleblowing intention is moderated by four variables, namely: the fear of retaliation, the status of the wrongdoer, the perceived organizational support and the tolerance for dissent within the organization. In other words, it means that individuals that judge whistleblowing as an ethical course of action may decide not to blow the whistle if they fear retaliation, if the misconduct was committed by a high status member of the organization, and if the organization does not tolerate dissent and does not provide support for its members. Figure 1 presents our theoretical model and its subjacent propositions. Throughout this section, we develop each of these propositions.
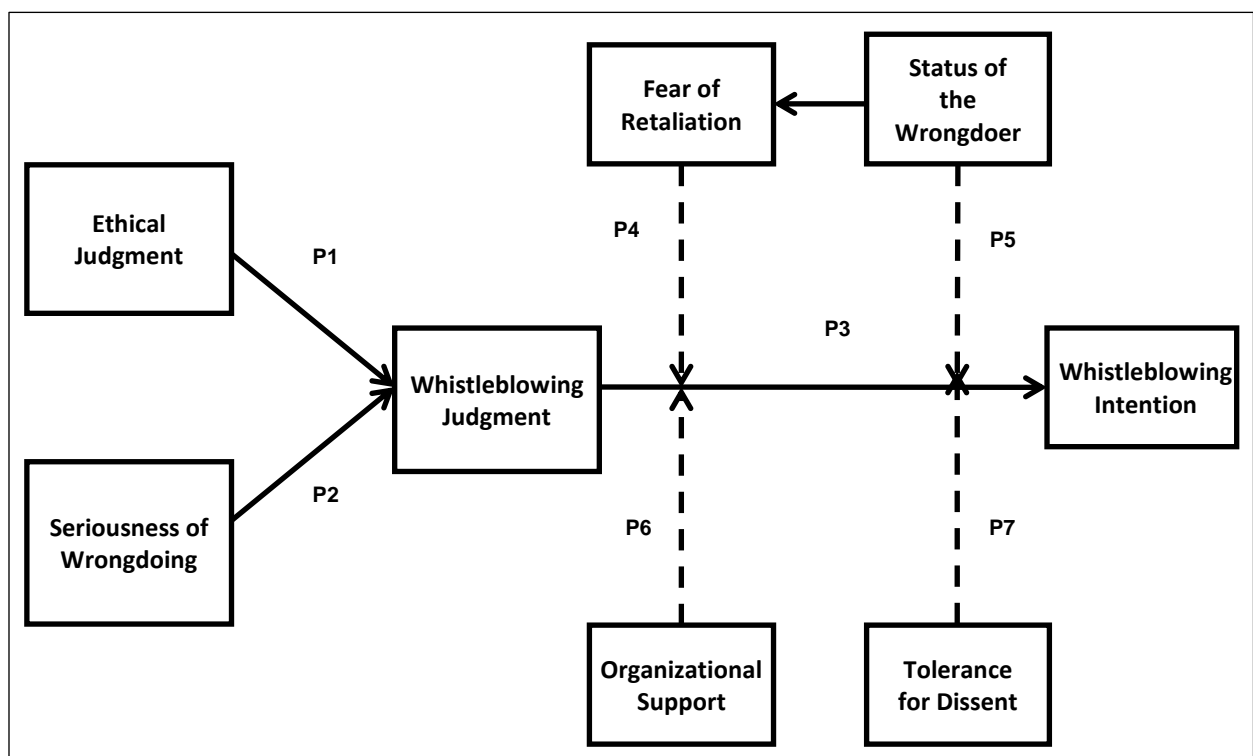

Figure 1. Proposed Model of Whistleblowing.

Ethical judgment

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

marketing ethics posits that ethical judgments provide the key cognitive input into the formation of behavioral intentions.

From 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 in the literature on the topic. Despite the simplicity of the definition, ethical judgment is noted to be a very complex process since it involves a variety of cognitive components (Reidenbach & Robin, 1990). In a broad sense it basically subsumes an individual's perceptions about whether a behavior is fair, just, good, morally right and acceptable (Reidenbach & Robin, 1990)

In fact, the ethical judgment of a given situation seems to be a necessary – but not sufficient - step in the decision to blow the whistle. As such, if one judges a conduct as right, fair and morally acceptable, there may be no reason to report it. On the other hand, by evaluating a conduct as unethical, individuals may consider reporting it, thus triggering other steps in the whistleblowing decision-making process. This is not to say that ethical judgment directly influences whistleblowing intention. According to the theory of planned behavior (TPB), after all, the intention to perform a given behavior depends upon other considerations, including an individual's attitude towards this behavior (Ajzen, 2012). As people differ in their beliefs about the legitimacy and importance of whistleblowing (Miceli & Near, 1984), it is reasonable to believe that attitude plays an important role.

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

Proposition 1: The attitude towards whistleblowing is influenced by the observer's ethical judgment of the wrongdoing, so that the more unethical someone judges the wrongdoing, the more favorable he/she will be towards blowing the whistle.

Seriousness of wrongdoing

Wrongdoing varies in type, characteristics and potential consequences. Evidence suggests that characteristics of the wrongdoing may have significant implications in the decision to blow the whistle. Specifically, the type of wrongdoing and its perceived severity have been found to be significantly related to whistleblowing (Miceli, Near, & Schwenk, 1991; Near & Miceli, 1996).

The seriousness of the wrongdoing corresponds to one of the six components of the moral intensity construct proposed by Jones (1991), namely the magnitude of consequences. It refers to the extent of the consequences individuals associate with a moral issue. Other studies, though not specifically referring to the Jones' model, have found a positive relationship between the seriousness of the wrongdoing and whistleblowing (Ahmad, 2011; Near & Miceli, 1996). These results suggest that before deciding to blow the whistle, individuals must first weight the severity of the wrongdoing (Dasgupta & Kesharwani, 2010).

Though the idea that severity of wrongdoing influences individual propensity to blow the whistle is widespread in the literature, some authors have found that it explains very little of the variance in both whistleblowing intention and action (Mesmer-Magnus & Viswesvaran, 2005). They argued that possibly, 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 researchers have proposed that employees rely more on external channels for reporting more serious wrongdoings and on internal channels for reporting less serious

ones (Callahan & Dworkin, 1992; Dworkin & Baucus, 1998). Anyway, considerations regarding the severity of the wrongdoing are paramount regardless of the channels to be used.

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

> **Proposition 2:** The attitude towards whistleblowing is influenced by the seriousness of the wrongdoing, so that the more serious someone judges a wrongdoing, the more favorable he/she will be towards blowing the whistle.

Whistleblowing intention

As it is extremely tough to investigate whistleblowing in actual organizations as well as to locate actual whistleblowers for questioning (Chiu, 2003; Mesmer-Magnus & Viswesvaran, 2005; Sims & Keenan, 1998) researchers have typically relied on whistleblowing intention rather than on actual behavior (Vadera *et al.*, 2009). This approach is strongly supported by reasoned action models, such as the theory of planned behavior (TPB), which assumes that intentions are both causal and immediate antecedents of behavior (Ajzen, 1991, 2012; Hunt & Vitell, 1986).

In fact, most of the ethical decision-making models propose that intentions are an antecedent of ethical behavior (Zhang *et al.*, 2009). Concerning whistleblowing, previous research has also demonstrated a significant relationship between whistleblowing intention and whistleblowing 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, or the perceived likelihood of choosing to report a wrongdoing, can strongly predict one's actual behavior (Zhang *et al.*, 2009). The main point, therefore, is to understand how the disclosure intentions are formed.

According to the TPB, an individual's attitude towards a behavior is one of the antecedents of behavioral intention. Attitude refers to readily accessible beliefs about the likely outcomes of the behavior in question and the evaluations of these outcomes. In general, 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, as to 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).

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 in terms of what kinds of activities are considered wrongful, but also as to what is the appropriate response to an observed wrongdoing (Park, Blenkinsopp, Kemal Oktem, & Omurgonulsen, 2008). As we posited before, in Brazil whistleblowing is sensitive to cultural values that account for a negative perception about such a behavior.

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

Proposition 3: The more positive the individual's attitude towards whistleblowing, the higher the intention to blow the whistle on a wrongdoing.

Fear of retaliation

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

Indeed, retaliation is a common reality among whistleblowers and, reasonably, it has been extensively highlighted in theoretical and empirical studies (Chiu, 2003; Dasgupta & Kesharwani, 2010; Dworkin & Baucus, 1998; Keenan, 2002; Mesmer-Magnus & Viswesvaran, 2005; Near & Miceli, 1985; Parmerlee, Near, & Jensen, 1982; Rothschild & Miethe, 1999; Soeken & Soeken, 1987). Data collected from actual whistleblowers have consistently demonstrated that most of them experienced some form of retaliation (Jernberg, 2003). For example, Soeken and Soeken (1987) documented that, in a sample of 87 whistleblowers from both private industry and 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**. Through another survey, based on an extensive sample from different sources, Rothschild and Miethe (1999) identified 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 this may play a role in the decision to blow the whistle.

From a general perspective, reprisal involves taking undesirable actions, including but not limited to termination, against an employee because he/she reported a wrongdoing (Keenan, 2002). It is often the case that an employer takes actions to undermine the whistleblower's credibility by assigning negative evaluations, isolating him/her, prosecuting him/her, threatening him/her into silence or blacklisting him/her from getting another job in the field (Dasgupta & Kesharwani, 2010; Parmerlee *et al.*, 1982; Rapp, 2007; Rothschild & Miethe, 1999; Soeken & Soeken, 1987). Frequently, retaliation takes the form of harassment and the employee is humiliated, closely monitored, removed from or charged with different or additional responsibilities, assigned to unmanageable work or punished in ways that undermine his/her performance, leading to termination (Dasgupta & Kesharwani, 2010). Some of these occurrences may even take place in isolation and may be initiated by supervisors or coworkers without necessarily the endorsement of top management (Parmerlee *et al.*, 1982). All these events may cause the whistleblower not only stressful situations, but also 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 (Rothschild & Miethe, 1999; Soeken & Soeken, 1987).

By anticipating these negative consequences, organization members who observe a wrongdoing may decide not to blow the whistle. Indeed, prior research indicates that potential whistleblowers who perceive a threat of retaliation are less likely to report a wrongdoing (Near & Miceli, 1990, 1996). 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 society and public policy makers. As a result, some statutes and laws today, such as the Sarbanes-Oxley Act (SOX), contain provisions that protect whistleblowers from retaliation. 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 (Dworkin, 2007; Earle & Madek, 2007; Moberly, 2006). Oftentimes, it is virtually impossible for the whistleblowers to prove a causal connection between retaliatory acts and a whistle blowing, 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 from previous research.

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

Proposition 4: The fear of retaliation moderates the relationship between whistleblowing judgment and whistleblowing intention, so that the higher the fear of retaliation, the less likely a favorable attitude towards whistleblowing will develop into an intention to blow the whistle.

Status of the wrongdoer

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

By examining the propensity of children to incriminate a guilty peer partner 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 a guilty peer partner and no other peer, all subjects were willing to report the transgression to an adult, regardless of the partner'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 study 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.

To Dozier and Miceli (1985), however, rather than the moral conflict, a cost-benefit analysis involving expected retaliation is what halts 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. In addition, 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 (Miethe, 1999; Near & Miceli, 1985), 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 individual does not easily result in corrective action or termination of employment, and thus decide to remain silent (Miceli *et al.*, 1991; Near & Miceli, 1990). 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 *et al.*, 1991).

In summary, it can be said that individuals may be less likely to blow the whistle on powerful wrongdoers for two main reasons. Firstly, they may fear retaliation and perceive it as more likely to occur when the wrongdoer is powerful. Secondly, it may be that they decide to remain silent – even

when judging the whistleblowing as the right thing to do – because they consider the disclosure as potentially ineffective given the high dependence of the organization on the wrongdoer and/or the wrongdoing for its survivor. These aspects may be even more prominent in societies marked by a high power distance such as Brazil. Hence:

> **Proposition 5:** The status of the wrongdoer exerts a strong influence on the decision to blow the whistle by increasing the fear of retaliation and moderating the relationship between whistleblowing judgment and whistleblowing intention, so that the higher the status of the wrongdoer, the less likely a favorable attitude towards whistleblowing will develop into an intention to blow the whistle.

Perceived organizational support

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

Previous research has related POS to ethical behavior in organizations (Valentine, Greller, & Richtermeyer, 2006) and suggested that the support from top management and supervisors, in particular, may predict both whether and where the whistle is blown (Dworkin & Baucus, 1998; Keenan, 2000; Near & Miceli, 1996; Sims & Keenan, 1998). Still, it seems that the matter is not entirely settled. In fact, we have not found any previous research that empirically tests this specific relationship. Even so, we posit that a high level of POS creates norms of reciprocity, leading 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. Thus, once they have judged whistleblowing as being a correct course of action, they will be more willing to report an observed wrongdoing if they perceive a high organizational support. Based on this assumption, we propose the following:

> **Proposition 6:** Perceived organizational support moderates the relationship between whistleblowing judgment and whistleblowing intention, so that the more supportive an individual judges his/her organization, the more likely a favorable attitude towards whistleblowing will develop into an intention to blow the whistle.

Tolerance for dissent

In a broad sense, organizational dissent can be considered an expression of disagreement or contradictory opinions about organizational practices and policies (Kassing, 1998). This implies that employees give **voice**; *i.e.*, make an attempt to change the situation by appealing to a higher authority or through various types of actions and protest, rather than to simply withdraw from an objectionable state of affairs (Hirschman, 1970).

Although dissent is ubiquitous in organizations, manifesting itself through active and passive, destructive and constructive and public and private acts, it is often silenced and discouraged by management (Kassing, 2011). Indeed, it is widely known that employees face restrictions and tend to censor themselves when it comes to critiquing their coworkers, superiors and speaking up about organizational matters in general (Waldron & Kassing, 2011). Still, dissent allows for corrective

feedback and provides organizations with the opportunity to monitor unethical and immoral behavior, as well as ineffectual organizational policies and practices (Redding, 1985).

It is clear from these considerations that whistleblowing is subsumed by organizational dissent and as such it is subject to the same treatment and obstacles posed by organizations (Kassing, 2011). Particularly, some scholars have considered whistleblowing a form of principled organizational dissent (Graham, 1986). As opposed to matters of personal gain, principled dissent concerns issues of principle such as justice, honesty or economy. It expresses an individual effort in the workplace "to protest and/or to change the organizational *status quo* because of their conscientious objection to current policy or practice" (Graham, 1986, p. 2). This is not to say, though, that principles are meant to be the only motivation for the dissent behavior. As claimed by Waldron and Kassing (2011, p. 170): "at times, issues of principle affect people directly, leading them to be motivated to speak out not simply because an issue is unethical or morally wrong but also because it affects them individually".

In fact, whistleblowing literature is somehow rooted in the literature on organizational dissent. Moreover, scholars have agreed that whistleblowing seems to be greater in organizations that value it (Mesmer-Magnus & Viswesvaran, 2005; Near & Miceli, 1996). Similarly, previous studies have demonstrated that individuals respond to organizational influences when assessing the available strategies for expressing dissent as they first consider whether they will be perceived as adversarial or constructive and how likely they will be retaliated against (Kassing, 1998).

Hence, it is reasonable to assume that dissent is more likely to occur in organizations that tolerate and encourage it rather than in organizations that punish or suppress it. As an extreme form of dissent (Kassing, 1998), whistleblowing may be subject to several constraints, especially when organizations do not tolerate dissent. Reasonably, we claim that individuals who judge whistleblowing positively are more likely to report a wrongdoing if their organization tolerates dissent than if it does not. So, it follows that:

> **Proposition 7:** The tolerance for dissent in the organizational context moderates the relationship between whistleblowing judgment and whistleblowing intention, so that the more tolerant towards dissent an individual judges his/her organization, the more likely a favorable attitude towards whistleblowing will develop into an intention to blow the whistle.

Final Considerations

The purpose of this essay was to provide a general discussion about the decision-making process of internal whistleblowing along with an overview of related cultural elements, particularly in the case of Brazilian context. Through a theoretical model, based on extant literature, we reinforce the belief that whistleblowing is a very complex phenomenon resulting from the interplay of situational, organizational and individual factors.

The phenomenon's complexity relies not only on the variety of influences to which it is subject but also on the nature of these influences, particularly their cultural interfaces. Whistleblowing behavior is embedded in a social and cultural context so that it may vary according to values, beliefs and social norms of a particular culture. Understanding how culture may influence whistleblowing decision is thus as important as identifying which factors play a role in the decision to blow the whistle. Still, many scholars have investigated whistleblowing antecedents while ignoring its underlying cultural influences or operationalizing cultural variables in a simplistic manner without providing real insights into how cultural elements influence the decision-making process.

In the case of Brazil, some cultural traits may inhibit whistleblowing behavior, since it breaks the personal tie between employees and their superiors. Prominently, characteristics such as conflict aversion, overreliance on interpersonal relationships and people's affective natures may contribute to an understanding of whistleblowing as an unacceptable behavior by many Brazilian employees. In

such a context, whistleblowers are typically viewed as traitors and their behavior is taken as a personal offense, especially since personal loyalty is considered a cornerstone in the employment relationship. Commonly, managers from Brazilian organizations seem to consider whistleblowing a taboo or a deviant behavior and to persecute and retaliate against those who blow the whistle as if they, rather than the wrongdoing, were the problem. This helps to increase the fear of retaliation, especially in the form of social sanctions.

On the other hand, Brazilian employees' passivity, which urges social conformity, may weaken the relationship between whistleblowing judgment and whistleblowing intention, leading observers to remain silent more often, even when they view reporting as the right thing to do. In addition, paternalistic values along with the aspects permeating *jeitinho* may influence both ethical judgment and whistleblowing judgment, besides increasing the prominence and pervasiveness of a wrongdoer's status as a factor in the decision-making process. As the law does not apply equally to everyone, as suggested by the stereotype, the wrongdoing itself and the appropriateness of the reporting act may be judged in a different way depending on the individual who causing the malpractice.

By being aware of cultural obstacles to whistleblowing, Brazilian organizations may establish appropriate policies and programs in order to encourage individuals to report observed wrongdoings. In particular, organizations should increase the legitimization of internal whistleblowing and take actions capable of reducing the fear of retaliation, increasing the perceived support and making it easier to recognize acts and behaviors that should be reported. There is also a need to raise employees' voices and trust in internal channels as institutionalized vehicles to address questions, concerns, suggestions or complaints internally. Despite the fact that these channels do exist in most Brazilians organizations, they seem to often be viewed as mere compliance mechanisms.

Undoubtedly, whistleblowing is functional to organizations to the extent that it helps prevent frauds and misconduct in general. By broadening the knowledge about 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.

Nonetheless, there is still a need to expand current knowledge and to explore the influence of cultural elements and other factors involved in whistleblowers' decision. As organizations face a growing demand to deter frauds, manage risks effectively and to promote corporate governance procedures, whistleblowing will keep attracting increasing attention and requiring further investigation.

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