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A Dual-Processing Model of Moral Whistleblowing in Organizations

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Abstract A dual-processing model of moral whistle-blowing in organizations is proposed. In this theory paper, moral whistleblowing is described as a unique type of whistleblowing that is undertaken by individuals that see themselves as moral agents and are primarily motivated to blow the whistle by a sense of moral duty. At the individual level, the model expands on traditional, rational models of whistleblowing by exploring how moral intuition and deliberative reasoning processes might interact to influence the whistleblowing behavior of moral agents. The model combines individual variables (e.g., moral identity), organizational variables (e.g., organizational culture), and external, societal variables (e.g., media perceptions) to explain the moral whistleblowing process and the impact of moral agents on organizations and society.

Sisyphus was King of Corinth. One day he chanced to see a mighty eagle, greater and more splendid than any mortal bird, bearing a maiden to an island not far away. When the river-god Asopus came to him to tell him that his daughter Aegina had been carried off. Sisyphus told him what he had seen. Thereby he drew down on himself the relentless wrath of Zeus. In Hades he was punished by having to try forever to roll a rock uphill which forever rolled back upon him (Hamilton 1942, p. 440).

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History, both recent and ancient, is littered with examples of the negative, personal consequences of external whistleblowing (e.g., Neufeld 2014). The mythical story of King Sisyphus, although dramatic, illustrates the dilemma faced by many whistleblowers—the act of reporting misconduct often times comes at an enormous personal cost. Although the implementation of whistleblower protection law (e.g., Sarbanes–Oxley Act of 2002) and the emergence of web sites and reporting procedures that protect anonymity (e.g., WikiLeaks) have increased the likelihood of employees reporting misconduct, the act of whistleblowing can still pose considerable risk to the actor (e.g., Edward Snowden), the organization (e.g., the United States government), and its stakeholders (e.g., citizens of the United States, foreign allies).

Traditional theories of whistleblowing have proffered the idea that whistleblowers are engaged in a rational process of weighing costs and benefits when determining whether or not, and how, to report misconduct (Miceli and Near 1985). Given these assumptions, organizations, and human resources departments in particular, are encouraged to implement programs that reduce the threat of personal risk and offer substantial rewards to whistleblowers, with the goal of encouraging constructive whistleblowing. However, the rational whistleblowing model fails to account for the behavior of moral agents (e.g., Edward Snowden, Daniel Ellsberg)—current or former organizational members who are motivated by moral concern to intentionally risk severe and negative, personal consequences for the sake of drawing attention to perceived misconduct or corruption, with the goal of forcing organizational change.

In this paper, we extend the theory surrounding whistleblowing by proposing how rational and irrational explanations of the moral whistleblowing process might be

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reconciled using a dual-pathway model. In addition, we build upon prior theoretical work to demonstrate how variables operating at the individual, organizational, and societal levels might interact to influence the antecedents and outcomes of the moral whistleblowing process. Finally, we argue for the value of positioning future research in this area toward a multifaceted view of whistleblowers. In contrast to traditional whistleblowing research that has focused on profiling the "typical" whistleblower, the multifaceted view holds that identifying several "types" of whistleblowers, with recognizable differences in patterns of motives and other characteristics, might account better for the variability in whistleblowing behavior and outcomes observed in real-world whistleblowing cases. Along these lines, twenty research propositions are offered that we hope serve as a guiding framework for future research.

Limitations of Traditional Models of Whistleblowing

Traditionally, whistleblowing has been viewed by scholars of organizational behavior as a rational decision process, in which an employee's decision to whistleblow (or not whistleblow) is primarily determined by cost-benefit analysis (Miceli et al. 2012). Indeed, more generally, the study of ethics in organizations has been laden in a rational framework since its inception, perhaps due in part to the introduction of Kohlberg's (1981) influential framework of cognitive moral development (Weaver et al. 2014).

Near and Miceli (1985) proposed one of the most commonly cited definitions of whistleblowing: the reporting of illegal, immoral, or illegitimate organizational activities to parties that may be able to affect organizational change, by current or former organizational members. In addition, these authors proposed a four-step process model of whistleblowing with the goal of predicting reporting behavior and organizational reactions to whistleblowing. Specifically, the whistleblowing process proposed by Near and Miceli (1985) follows a sequence of events: (1) identification of perceived illegal, immoral, or illegitimate organizational activity, (2) decision about whether or not to report perceived activities, (3) organizational response to reported activities, and (4) organizational response to the whistleblower. This framework has guided a stream of steady research attention for the last three decades (e.g., Barnett 1992; Chiu 2003; Dozier and Miceli 1985; Liyanarachchi and Newdick 2009; Mesmer-Magnus and Viswesvaran 2005; Miceli and Near 1985, 1988; Near et al. 1993; Near and Miceli 1995), resulting in considerable insights about the "typical" whistleblower. However, in actuality, there may be no such thing as the "typical" whistleblower (Henik 2015), and whistleblower

behavior may not be as rational as this traditional model assumes (Gundlach et al. 2003).

Indeed, the explanatory power of a purely rational model of whistleblowing fails to account for the intense, and enduring, affective discomfort, and associated psychological trauma, commonly reported by those considering blowing the whistle and by those who have blown the whistle in the past. For example, in two qualitative studies (Jackson et al. 2010; Peters et al. 2011) of nurses who blew the whistle, nurses reported experiencing symptoms of acute anxiety, fear, and depression, before, during, and after the whistleblowing act. The social (e.g., ostracized by peers) and psychological (e.g., fear of retaliation) consequences were severe enough that many of the nurses reported regret over blowing the whistle. Of course, the personal consequences of whistleblowing are not limited to social and psychological sanctions, but administrative sanctions as well (e.g., Dworkin and Baucus 1998). Thus, whistleblowing processes appear to be influenced by affect, yet affect is missing from rational explanations of whistleblowing behavior.

Another limitation of the purely rational model is its failure to account for individual differences in whistleblower motives and processing styles, which may be expected to influence differences in reporting behavior. Instead, the rational model has relied upon cost-benefit analysis as the primary processing mechanism by which all whistleblowing decisions are made (Miceli and Near 1985). In other words, according to the rational model, as the ratio of benefits to costs increases, we might expect the probability of whistleblowing behavior to increase as well. Nevertheless, motives and other characteristics do appear to differ across whistleblowers, which have implications for the wide variability observed in whistleblowing behavior and outcomes (Henik 2015). For example, some whistleblowers are clearly motivated by potential financial rewards (e.g., Solomon 2014) while others risk reporting with little or no reasonable expectation of rewards (e.g., Edward Snowden). In other words, it would appear that some whistleblowers rely more on cost-benefit analysis than others when deciding whether or not, and how, to report observed wrongdoing. However, the rational whistleblowing model fails to account for these differences in motives and processing styles.

Given the aforementioned limitations in rational approaches, the role of intuition and affect has recently taken on increasing importance in theories of ethical decision-making processes. For example, Haidt (2001) proposed a social-intuitionist model of moral judgment, arguing deliberative reasoning occurs post hoc to support justifications of decisions made in response to intuitive judgments. Sonenshein (2007) also proposed that intuitive moral judgments emerge automatically in response to

moral dilemmas, followed by rationalizations of decisions flowing from these intuitive judgments. Gundlach et al. (2003) extended traditional, rational theories of whistleblowing by proposing a social information processing framework in which deliberative reasoning (e.g., cost-benefit analysis) influences the decision to blow the whistle both directly and indirectly through emotions (e.g., fear). Finally, Weaver et al. (2014) proposed a theory of moral intuition to describe how people make automatic judgments in response to situations characterized by normative materiality, ambiguity, and social tension—all characteristics that typically define the context of the moral whistleblowing process.

In sum, traditional whistleblowing process models fail to account for whistleblowing behavior in three important ways, including (1) ignoring the role of affect in whistleblower decision processes, (2) ignoring individual differences in whistleblower motives and processing styles, and (3) over-emphasizing the role of cost-benefit analysis in whistleblower decision processes. In response to these limitations, a growing number of scholars in the last two decades have recognized the importance of emotional and intuitive processes in the whistleblowing process specifically, and in ethical decision-making processes more generally. Next, we outline how taking a more multifaceted approach to whistleblowing—that is, identifying individual differences unique to several "types" of whistleblowers—might account for some of the aforementioned limitations associated with traditional models.

Types of Whistleblowers

Although prior studies have focused on identifying the profile of the "typical" whistleblower, scholars have suspected for some time that not all whistleblowers are the same (Near and Miceli 1985). Indeed, whistleblowers may differ with regard to motives for reporting, capacities for self-regulation, and processes for deciding whether to report and how to report. For example, whistleblowers that rely on internal reporting channels only may differ from those who rely on external channels only, and may also differ from those who rely on both types of channels (Dworkin and Baucus 1998; 1984). Further, whistleblowers that forego anonymity may differ in characteristics from those that prioritize the maintenance of anonymity (Miceli and Near 1988). Although ignored in traditional models, individual differences in whistleblower motives and processing styles might explain important variability in these behavioral differences. Some whistleblowers report being motived by moral concern, whereas others report being primarily motivated by financial incentives, role-prescribed reporting duties, or even revenge (Chen and Lai 2014; Henik 2015). Unique combinations of individual

differences may drive these differences in motives, resulting in variability in whistleblowing decisions. For example, whistleblowers that have a personal vendetta against the organization may be more likely to engage in external whistleblowing, because their ultimate goal is using the reporting process to inflict maximum damage upon the organization (e.g., damaging the organization's relationships with the public, shareholders, customers, the media). Alternatively, whistleblowers that see reporting as a prescribed job responsibility may be more likely to exercise internal reporting channels, as their reporting behavior is motivated by protecting the organization and by extension, their job. The latter of these two examples might be viewed as a result of more rational decision processes than the former. Thus, although it would appear whistleblowers differ with regard to motives and processing styles, traditional models have virtually ignored these differences.

Individual differences in whistleblower motives, processes, and behaviors may also account for the wide variability in how organizations and society responds to whistleblowers. Negative views of whistleblowers have prevailed for some time, as illustrated by mid-twentieth century American movies in which whistleblowers are referred to as "snitches," or those who "dropped a dime"—an allusion to the cost of a telephone call for ratting someone out. In contrast, Daniel Ellsberg (i.e., the famous whistleblower who leaked the Pentagon Papers to the New York Times) was widely praised for his courageous act (Glazer and Glazer 1989). In other words, society is split with regard to how it views whistleblowers—are they saints, opportunists, snitches, traitors, or something else? The views of scholars are perhaps just as divided as those of the public. According to the "whistleblowers as saints" tradition (e.g., Avakian and Roberts 2011; Glazer and Glazer 1989; Grant 2002), the label of "whistleblower" should only be applied to individuals whose decisions to report organizational wrongdoing are primarily motivated by moral concern. Indeed, Grant (2002) proposed that offering financial rewards to whistleblowers compromises the moral nature of the whistleblowing act. Another line of research views whistleblowers in a more negative light (e.g., Alford 2002; Es and Smit 2003; Solomon 2014).

Another view is that whistleblowers are "mixed bags"—that is, some individuals blow the whistle primarily for moral reasons, while others are motivated primarily by other concerns. Nevertheless, whistleblowing is an act that is reportedly motivated by moral concern. For example, in Glazer and Glazer's (1989) extensive investigation of 64 whistleblower cases, nearly all of the whistleblowers reported intense moral concern as a primary motivator of their decision to blow the whistle. In the present paper, we refer to this type of whistleblower as the moral agent.

Although the moral agent is the focus of this paper, other types of motivations for whistleblowing include the desire for monetary rewards (e.g., the opportunist), desire for revenge (e.g., the retaliator), and the desire to perform one's prescribed work role (e.g., the enforcer). Table 1 presents several cases of moral agents identified in Glazer and Glazer's (1989) review of whistleblowers and an example of a more recent case (i.e., Edward Snowden).

In sum, several "types" of whistleblowers may exist, with recognizable differences in patterns of perceptions, motivations, processes, behaviors, and associated consequences. These differences may have implications for whistleblowers and the organizations and societies in which whistleblowers are embedded. Next, we present a model examining the whistleblowing process of moral agents.

A Dual-Processing Model of Moral Whistleblowing

Moral whistleblowing refers to a common type of whistleblowing that is primarily motivated by moral concern; however, this label is not intended to imply that moral whistleblowing is "better" or more appropriate than other types of whistleblowing. Rather, the label is only applied to help distinguish between different motivations for the act of whistleblowing. People who engage in moral whistleblowing view themselves as moral agents, or a concerned party that is acting for the good of the organization in response to organizational behavior that they perceive to be immoral. Moral agents are embedded in both an organizational, and a broader, societal context that influences if, and how, the moral whistleblowing process unfolds. The present model (see Fig. 1) expands upon Near and Miceli's (1985) four-step process model of whistleblowing by attempting to account for these multilevel influences on the decision-making processes of one, common type of whistleblower—the moral agent.

Specifically, the dual-processing model presented here expands upon prior models of the whistleblowing process in three noteworthy ways, including (1) proposing individual differences that characterize moral agents, (2) proposing a dual-pathway component to the whistleblowing process for moral agents in which deliberative reasoning (i.e., rational) and moral intuition (i.e., irrational) processes interact to influence reporting behavior and associated outcomes, and (3) identifying mechanisms by which variables at different levels—including individual, organizational, and societal—might interact to influence the emergence and consequences of moral whistleblowing in organizations. Figure 1 will be used as a framework for organizing the theoretical propositions flowing from the proposed model throughout the remainder of the present manuscript, and we hope it will also serve as a useful tool

for identifying and organizing areas for future whistleblowing research.

Individual-Level Processes

Individual Differences

Prior research has identified a number of individual differences characteristics that are related to whistleblowing behavior, including gender, age, organizational tenure, educational level, ambition, locus of control, organizational commitment, values, tolerance for ambiguity, field dependence, self-esteem, and self-monitoring (Brennan and Kelly 2007; Cassematis and Wortley 2013; Chen and Lai 2014; Dozier and Miceli 1985; Miceli and Near 1984, 1985, 1988, 2013; Near and Miceli 1996; Park et al. 2014; Waytz et al. 2013). The list of individual differences characteristics included in the present model does not explicitly include these variables and is not intended to be exhaustive. Rather, the present list highlights four characteristics that are unique to moral agents. Specifically, the confluence of four individual differences characteristics— moral sensitivity, moral identity, and moral courage, and prosocial expectations—is expected to increase the probability of moral whistleblowing.

First, scholars have conceptualized moral sensitivity as a prerequisite for recognizing that a moral issue is at stake (Bebeau et al. 1999). Indeed, Grant (2002) proposed that some whistleblowers are motivated by an extreme level of moral sensitivity that "approaches religious proportions" (p. 391). We expect individuals low in moral sensitivity to remain oblivious to all but the most extreme, blatant forms of organizational wrongdoing. However, in conditions of blatant organizational wrongdoing, whistleblowers are rarely required to alert stakeholders to the potential for harm, as stakeholders will already be aware of the issues. Nevertheless, empirical research investigating the relationships between moral sensitivity and whistleblowing intentions or behavior is lacking.

Proposition 1 *Individuals high in moral sensitivity are more likely to recognize and ultimately report perceived organizational wrongdoing.*

Second, moral identity may also serve as a prerequisite of moral whistleblowing. Aquino and Reed (2002) defined moral identity as the organization of an individual's self-concept around moral traits (e.g., caring, honest, fair), and these authors proposed moral identity as a key determinant of subsequent moral action. Specifically, the more embedded an individual's identity is in their conception of particular moral traits, the more adverse the individual's reaction will be to witnessing organizational wrongdoing that challenges these internalized traits (Shao et al. 2008).

Table 1 Case examples of moral agents

Person	Situation	Motivation	Action	Outcome
Edward Snowden, contractor for the National Security Administration (NSA)	Snowden discovered evidence of top-secret, government-sponsored surveillance programs of American citizens and leaders of foreign nations	Snowden felt the surveillance programs had gone too far. He reported his motivation was to inform the public, stating a greater devotion to the universal laws of humanity than to the laws of any government (i.e., moral concern)	Snowden leaked sensitive government documents to the media that detailed government surveillance programs. He chose not to report internally first due to fear of retaliation	Snowden was charged with illegal behavior under the Espionage Act and fled the country. The domestic and international reputation of the U.S. government was tarnished. Other outcomes of this event are still unfolding
Frank camps, senior design engineer at ford motor company	Ford continued production and marketing of the Pinto in spite of known, serious safety issues with the fuel tank design	Camps reported he would feel personally responsible and too guilty if people were harmed or died due to the safety issue (i.e., moral concern). He also desired personal protection in the event of consumer lawsuits (i.e., cost-benefit analysis)	After several years of living in fear and reporting his concerns internally to management with no results, Camps sued the company and resigned	Ford received widespread, negative media attention and paid out millions of dollars in lawsuits to victims
Daniel Ellsberg, Co-author of the Pentagon papers	Ellsberg found evidence that the U.S. government had been deceiving the American public for close to a decade about the events of the war in Vietnam	Ellsberg reported he felt it was his personal responsibility to ensure the American public knew the truth about the war (i.e., moral concern)	Ellsberg solicited support from co-authors and a Senator, but was denied. After two years he contacted the New York Times and published the Pentagon Papers	The Supreme Court increased Ellsberg's legitimacy by ruling the public had the right to know. The credibility of the U.S. government was tarnished
Frank Serpico, Policeman at New York Police Department	Police corruption was systematic in the NYPD, with officer bribery being the norm. Serpico observed a clash between the stated ideals of the police force and the toxic norms of the organization	Serpico was motivated by a strong sense of moral identity (e.g., the "honest cop"); he saw himself as uncorrupted, unlike his peers and the organizational leadership, and reported due to a sense of moral concern	After reporting about the corruption internally for several years, contacted the New York Times, which published a series on police corruption that forced an investigation	The investigation corroborated Serpico's allegations. He was praised by the media but ostracized by peers and almost killed in a questionable (friendly fire?) incident. Corrupt organizational leaders were punished. Other whistleblowers were inspired to come forward. Over time, these events forced the NYPD's culture to become more ethical

Note Table content was adapted from Glazer and Glazer (1989) and Tavani and Grodzinsky (2014)

This adverse reaction triggers moral intuitions that produce the motivation required to consider decisions with high personal costs—such as whistleblowing. In addition, Grant (2002) proposed some whistleblowers are motivated by an extreme sense of moral identity, which is oftentimes, though not always, related to deeply held religious convictions. Further, Weaver et al. (2014) proposed moral identity may impact both the strength of an individual's moral intuitions and an individual's willingness to engage in deliberative reasoning—that is, the irrational and rational pathways of ethical decision making. Some limited empirical evidence has demonstrated support for the relationship between moral identity and moral intuition (Winterich et al. 2012) and deliberative reasoning (Aquino and Reed 2002). Kaptein (2011) suggested external

whistleblowers may identify more with external norms than organizational norms. Thus, moral identity may provide a source of "external" identity for moral agents who are averse to the norms of their organization.

Proposition 2 *Individuals high in moral identity are more likely to recognize and ultimately report perceived organizational wrongdoing.*

Third, individual differences in moral courage may explain why some people are willing to risk severe personal consequences in order to act on their moral intuitions and blow the whistle while others are not. Indeed, the potential importance of moral courage in the whistleblowing process has been noted by a number of scholars (e.g., Avakian and Roberts 2011; Grant 2002; Rehg et al.
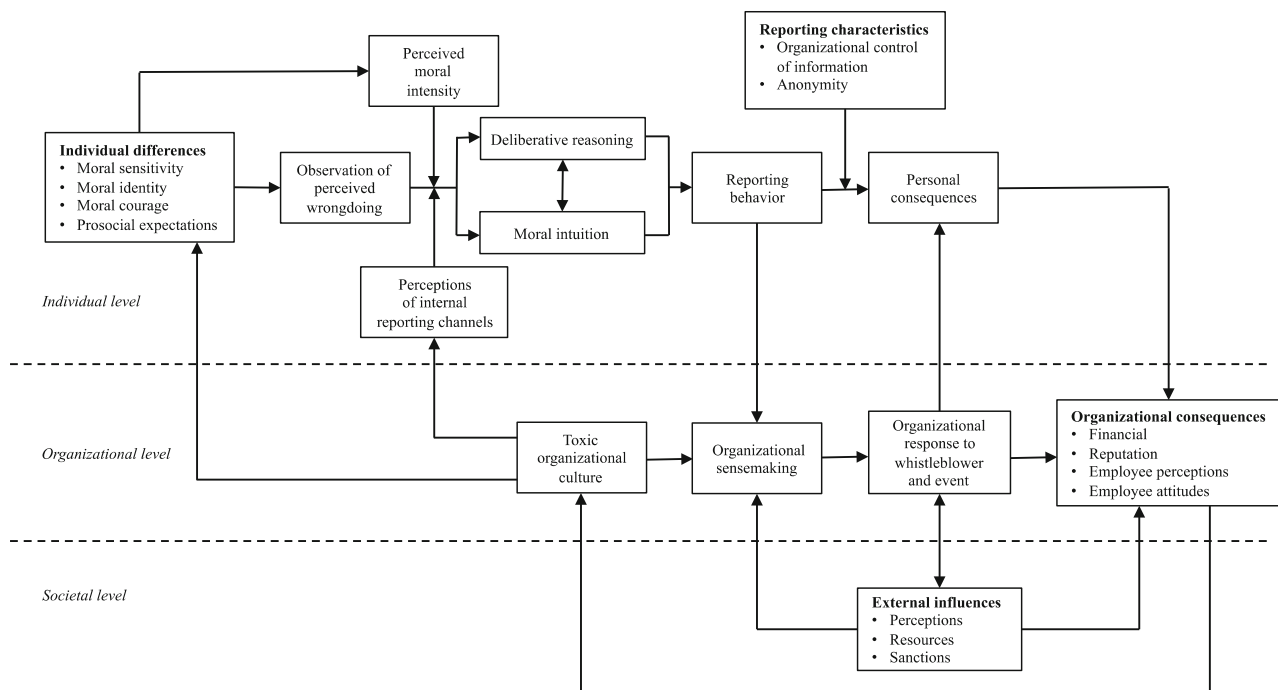
Fig. 1 Dual-processing model of moral whistleblowing

2008; Sekerka and Bagozzi 2007; Sekerka et al. 2009; Shaub and Braun 2014). Moral dilemmas may involve considerable risk and personal danger, which give rise to negative affect and internal conflict (Haidt 2001; Weaver et al. 2014). Moral courage involves garnering the will to act in spite of these obstacles (Sekerka and Bagozzi 2007). As a result, strength of moral courage may uniquely differentiate between simple observers of organizational wrongdoing and reporters of wrongdoing.

Proposition 3 *Individuals high in moral courage are more likely to recognize and ultimately report perceived organizational wrongdoing.*

Fourth, prosocial outcome expectations, or beliefs about outcomes associated with whistleblowing, may influence an individual's willingness to blow the whistle. Specifically, moral whistleblowers engage in the act of reporting because they believe drawing attention to the organizational wrongdoing will force positive, organizational change (Weinstein 1979). Whistleblowing, in general, has been described by some scholars as an act of prosocial behavior (e.g., Dozier and Miceli 1985). Nevertheless, not all whistleblowing is performed with prosocial intentions; rather, prosocial motives are unique to whistleblowers that view themselves as moral agents.

Proposition 4 *Individuals high in prosocial outcome expectations are more likely to recognize and ultimately report perceived organizational wrongdoing.*

Finally, we expect the presence of all four of these individual differences characteristics, moral sensitivity, moral identity, moral courage, and prosocial outcome expectations, to be prerequisites of moral whistleblowing. For example, although an individual high in moral sensitivity may recognize organizational wrongdoing, they are unlikely to take the personal risks required to report the wrongdoing if they lack moral courage. Alternatively, moral courage may depend on moral identity, as an individual low in moral identity may lack the feeling of personal responsibility that tends to motivate whistleblowers to act. Further, Sekerka and Bagozzi (2007) suggested moral courage may depend on expectancy beliefs, such that individuals will be unlikely to risk courageous acts if they believe their actions will fail to have a positive impact on the organization.

Proposition 5 *Individuals high in moral sensitivity, moral identity, moral courage, and prosocial outcome expectations are more likely to recognize and ultimately report perceived organizational wrongdoing.*

Observation of Perceived Organizational Wrongdoing

The individual differences characteristics presented in the aforementioned propositions demonstrate how a confluence of traits might predispose moral agents to be particularly sensitive to recognizing organizational wrongdoing in their

work environment. However, it should be noted that observer perceptions of organizational wrongdoing are not always accurate or uniform, and moral agents are perhaps no exception in this regard. Or, as Near and Miceli (1985) note, "The illegitimacy of organization activities is in the eye of the beholder" (p. 3). Indeed, what one organizational member sees as an egregious violation of organizational values, another may see as business as usual. Nevertheless, perceived organizational wrongdoing is a prerequisite of moral whistleblowing in organizations, because without these perceptions, the whistleblowing act would have no basis.

Moral Intuition and Deliberative Reasoning

Once the moral agent has some perception that organizational wrongdoing has occurred, the next step in the moral whistleblowing process is deciding what to do in response to this perception. Following along Fig. 1, moral intuition and deliberative reasoning represent two potential pathways by which moral agents process information arising from the perception of organizational wrongdoing. Weaver et al. (2014) defined moral intuition as an automatic, affect-laden, evaluative feeling that emerges in response to a person or event. These intuitions may emerge prior to conscious perception of organizational wrongdoing (e.g., feeling uneasy before being able to put into words why). Weaver et al. (2014) further proposed that moral intuition is most relevant in situations characterized by moral concern, ambiguity, and social tension. All three of these context variables characterize the situation of the moral agent as potential whistleblower. For example, perception of organizational wrongdoing, when combined with the confluence of individual differences identified previously, may give rise to moral concern, a primary motivator of moral agents to engage in the act of reporting. Second, it is because of ambiguity, or uncertainty with regard to how reporting actions might be perceived and the consequences of these actions, that intense affective reactions emerge and persist throughout and following the whistleblower decision process. Finally, social tension characterizes the moral whistleblowing process for similar reasons, as potential whistleblowers are aware of the likely negative, social consequences of reporting perceived wrongdoing (e.g., alienation). Thus, given the situational profile that characterizes moral whistleblowing, moral intuition appears to be a relevant processing mechanism that may help to explain the decisions of moral agents.

In the present model, deliberative reasoning refers to conscious efforts by moral agents to process information associated with the event. Traditionally, deliberative reasoning was primarily thought to consist of cost-benefit analysis (Miceli and Near 1985). However, deliberation

processes may be far more complex than just weighing costs and benefits. For example, other deliberation-based processes may include seeking out additional information (e.g., investigating legitimacy of perceived wrongdoing), questioning the judgment of self and others, self-regulation of emotions, analyzing personal motivations, and forecasting short- and long-term consequences of potential actions (Mumford et al. 2008).

Contrary to what one might expect given the divide in the literature between rational and irrational ethical behavior processes, the moral intuition and deliberative reasoning pathways are not independent or mutually exclusive. The either/or divide in the literature is probably a false dichotomy (Weaver et al. 2014). Indeed, it is unlikely that either moral intuition or deliberative reasoning can completely explain the mental processing of moral agents considering blowing the whistle. For example, affect, especially negative affect, is one source of information that both informs and provokes cognitive judgments (Schwarz and Clore 1983). And, whistleblowers report experiencing extreme, negative affect while deciding whether or not to blow the whistle (Glazer and Glazer 1989). Further, deliberative reasoning has been proposed to influence whistleblower affect (Gundlach et al. 2003). The deliberative reasoning process often results in the identification of new information, and this new information may amplify or reduce the intensity of moral intuition (e.g., realizing the wrongdoing is more pervasive than originally thought, or realizing the original perception of organizational wrongdoing was misguided). Thus, the moral intuition pathway is proposed to interact with the deliberation pathway.

Proposition 6 *Moral intuition and deliberative reasoning processes partially mediate the relationship between perceptions of organizational wrongdoing and the reporting behavior of moral agents.*

Proposition 7 *Moral intuition and deliberative reasoning processes interact to influence the reporting behavior of moral agents.*

Moderators of Intuitive–Deliberative Pathways

The interaction between moral intuition and deliberative reasoning may not, however, always result in better decisions. In other words, moral intuition may not always benefit from deliberative reasoning. On the one hand, moral intuition aids in the identification of moral dilemmas; on the other hand, the affect embedded in moral intuition may be intense enough to restrict the cognitive resources needed for effective deliberation. A number of factors may influence an individual's ability to make appropriate use of moral intuition, determining if and how

perceived organizational wrongdoing is reported. These influences include perceived moral intensity and perceptions about the adequacy of internal reporting channels. Figure 1 demonstrates how these two situational characteristics might provide information that influences moral intuition and deliberative reasoning processes.

Perceived moral intensity refers to a number of situational factors that influence how an individual perceives the seriousness of a moral dilemma, and it is has been theorized to impact each stage of the ethical decision-making process, from issue recognition to ultimate behavior (Jones 1991). Jones (1991) proposed that moral intensity consists of six facets: (1) magnitude of consequences, (2) social consensus, (3) probability of effect, (4) temporal immediacy, (5) proximity, and (6) concentration of effect. A number of prior studies have demonstrated that the likelihood of more risky forms of whistleblowing behavior (e.g., external) increases with the perceived seriousness and pervasiveness of the perceived organizational wrongdoing (Gao et al. 2015; King 1997; Miceli and Near 1985). In other words, as the moral dilemma is perceived to be more extreme or urgent, the whistleblowing behavior also becomes more extreme.

In the present model, we account for these relationships by proposing that perceived moral intensity influences the moral intuition and deliberative reasoning pathways. Specifically, as perceived moral intensity increases, we expect the affective intensity of moral intuition to also increase, which in turn increases deliberative processing. However, if perceived moral intensity is too high, moral intuition may have a restrictive effect, thereby limiting the amount of cognitive resources available for deliberative reasoning.

Proposition 8 *Perceived moral intensity is positively related to the affective intensity of moral intuition.*

Proposition 9 *Perceived moral intensity shares an inverse, U-shaped relationship with deliberative processing.*

Knowledge concerning the range of available reporting channels, including information about the history of the adequacy (or inadequacy) of these channels, may also impact moral intuition and deliberative reasoning, ultimately impacting the decision of whether to report and how to report perceived organizational wrongdoing. Miceli and Near (1994) found that virtually all whistleblowers who report externally first attempt to report using internal organizational channels. In other words, how organizations respond to prior internal complaints by organizational members and their peers has implications for future reporting behavior. Further, prior studies have showed that employees with greater knowledge of available internal

reporting channels are more likely to make use of these internal channels (Miceli and Near 1984).

We propose that perceptions of reporting channels influence the decision to report through the intuitive–deliberative processing pathways. Specifically, when prior, internal complaints by moral agents or their peers are ignored or handled poorly, this knowledge impacts deliberative processing by restricting the range of available action alternatives to a smaller number of riskier options (e.g., external reporting). Deliberating on riskier action sequences, in turn, triggers increased affective intensity associated with moral intuition. Alternatively, possessing greater knowledge of internal reporting channel alternatives provides a range of less-risky, available decision possibilities, thereby reducing affective pressure on the moral agent, allowing for increased deliberation. However, knowledge of reporting channels is unlikely to result in internal reporting if the moral agent perceives the internal channel alternatives to be inadequate.

Proposition 10 *Knowledge of internal reporting channels is positively related to deliberative reasoning and the decision to report internally when internal reporting channels are perceived as adequate.*

Proposition 11 *Knowledge of internal reporting channels is negatively related to deliberative reasoning and the decision to report internally when internal reporting channels are perceived as inadequate.*

Reporting Behavior

Figure 1 demonstrates how the reporting behavior of moral agents is proposed to emerge as a product of moral intuition and deliberative reasoning processes. Kaptein (2011) expanded on traditional theories that focused on separating internal from external whistleblowing by proposing a continuum view of the choices available to potential whistleblowers. Specifically, there are five potential behavioral responses available to those who believe they have observed organizational wrongdoing, including (1) inaction, (2) confronting the wrongdoer, (3), reporting via chain of command, (4) blowing the whistle internally outside the traditional chain of command, and (5) blowing the whistle externally.

In the case of moral agents, inaction represents a decision to remain silent (MacGregor and Stuebs 2014). Tangirala and Ramanujam (2008) describe employee silence as the active suppression of information by organizational members that could potentially be useful information to the organization (e.g., choosing not to report illegal activity due to fear of retaliation). Each of the alternative decisions along Kaptein's (2011) proposed continuum represent a choice to speak up. As the response becomes more extreme

along this continuum, the personal and organizational risks associated with the response also increases in intensity (although it should be noted that employee silence can be extremely costly to organizations).

Personal Consequences

As described previously, the personal consequences of whistleblowing can be severe (Bjørkelo 2013). As demonstrated in Fig. 1, in cases of external whistleblowing, personal consequences result almost immediately following the reporting event (e.g., organizational retaliation). However, personal consequences may continue to unfold over time as the organization and external influences react to the report. Thus, severity of personal consequences is primarily influenced by two characteristics of the reporting process: level of organizational control over negative information about the reported event, and whistleblower anonymity. First, from the organization's perspective, each progressive step along the reporting continuum toward external whistleblowing represents increased risk, because each progression diminishes organizational control over the flow of information about the event. In this respect, the goals of the whistleblower (i.e., to draw attention to perceived organizational wrongdoing) are at odds with those of the organization (i.e., to deflect negative attention from stakeholders). In other words, as the level of organizational control over information about the event decreases (e.g., external whistleblowing), the severity of personal consequences to the whistleblower are expected to increase.

Nevertheless, whistleblower anonymity has the potential to limit personal fallout associated with riskier forms of reporting (e.g., "Deep Throat," who leaked information about the Watergate scandal to the media and successfully remained anonymous for three decades). Henik (2015) proposed some types of whistleblowers, including those primarily motivated by moral concern, may be more strategic than others with regard to the reporting process (e.g., maintaining anonymity). In other words, the decision to remain anonymous may be more likely to occur when whistleblowers invest more in deliberative reasoning processes (e.g., cost-benefit analysis indicates anonymity as beneficial for minimizing personal risk). However, anonymity may come at a cost, as anonymity may, in some instances, negatively impact the legitimacy of the whistleblowing act (Hunton and Rose 2011).

Proposition 12 *The level of organizational control over information about the reported event is negatively related to the severity of whistleblower consequences.*

Proposition 13 *Anonymity is negatively related to the severity of whistleblower consequences.*

Organizational-Level Processes

Toxic Organizational Culture

The toxicity of an organization's culture is proposed to have an important impact on the moral whistleblowing process at both the individual and organizational levels, by (1) acting as a barrier that dissuades moral agents from entering and remaining with the organizational system, (2) influencing the information that feeds into the moral intuition and deliberative reasoning pathways, and (3) influencing how organizational leaders make sense of and ultimately respond to the reporting event (see Fig. 1). Organizational culture refers to the pattern of basic assumptions and beliefs that underlie organizational norms, policies, procedures, and perceptions about how the organization operates (Schein 1984). Berry (2004) proposed a framework by which features of organizational culture can be used to support appropriate whistleblowing in organizations. Drawing on Berry's (2004) framework, we propose that toxic organizational cultures are characterized by a number of organizational features that influence the whistleblowing process of moral agents. Specifically, features of toxic organizational cultures include (1) poor communication of ethical standards, (2) weak credibility of leaders, (3) widespread lack of personal accountability for reporting or correcting organizational wrongdoing, (4) lack of support for employee decision making, (5) rewarding employee silence, (6) punishing internal reporting, and (7) inadequate access to legitimate reporting channels. The toxicity of an organization's culture might be viewed as the extent to which these features are present in an organization.

But how is the toxicity of organizational culture related to whistleblowing behavior? A number of studies have demonstrated evidence of the important role of organizational culture on whistleblowing processes. For example, when employees with strong ethical values enter organizations with toxic cultures, these employees experience an ethical conflict (Kammeyer-Mueller et al. 2012), which oftentimes results in emotional exhaustion (Wright and Cropanzano 1998). As a result, moral agents may self-select out of toxic organizational cultures by refraining from applying to organizations that they believe are a poor match with their ethical values, self-terminating the selection process as they gain information about conflicting organizational values, or leaving the organization early in their tenure because the lack of organizational ethical values causes too much discomfort (e.g., burnout). In addition, Miceli and Near (1985) found external whistleblowers were more likely to perceive multiple questionable activities than internal whistleblowers or inactive observers. Further, another study found that perceptions of

organizational justice were positively related to blowing the whistle internally (Seifert et al. 2010).

Thus, external whistleblowing by moral agents is more likely to occur in response to toxic organizational cultures, in which the organizational wrongdoing is perceived to be more pervasive than in ethical organizational cultures. Nevertheless, as external whistleblowing is generally not a frequent event within organizations, the frequency with which moral agents emerge to complete the external whistleblowing process in toxic organizational cultures is also rare due to the procedures described previously by which moral agents may choose to self-select out of toxic organizational cultures.

Finally, in a large survey study, Kaptein (2011) found that ethical organizational culture was related positively to internal reporting of perceived organizational wrongdoing by employees ($r = .30$ s), but related negatively to inaction ($r = -.20$ s) and external whistleblowing ($r = -.20$ s). Thus, inaction and external whistleblowing are more likely to occur in organizational cultures characterized by the toxic features described previously. However, moral agents, particularly moral agents who are committed to the organization, are generally unwilling to remain silent, due to their perception that failing to speak out only perpetuates the toxicity of the organizational culture. Thus, in especially toxic organizational cultures, moral agents feel they have no choice but to exercise external reporting channels.

Proposition 14 *Toxicity of organizational culture is negatively related to use of internal reporting channels by moral agents.*

Proposition 15 *Toxicity of organizational culture is positively related to use of external reporting channels by moral agents.*

Proposition 16 *People that possess high levels of moral sensitivity and moral identity are more likely to self-select out of organizations where they perceive a conflict of ethical values.*

Organizational Sensemaking

Figure 1 demonstrates the flow of events at the organizational level once a report has been made, such that organizational leaders must decide how to respond to both the whistleblower and to the reported wrongdoing (Miceli and Near 1985). Organizational leaders view external whistleblowing as an organizational crisis (Liu et al. 2015), and Basu and Palazzo (2008) proposed sensemaking as a set of mental processes used by leaders to "make sense" of organizational crises. Sensemaking is held to occur in response to events characterized by ambiguity (Weick

1995), such as deciding how to respond to a whistleblower. Specifically, sensemaking refers to the application of mental models underlying the organization of case-based, or experiential, knowledge structures and relevant sources of internal and external, crisis-relevant information, such as potential stakeholder consequences of alternative decisions (Mumford et al. 2008). As might be expected, sensemaking is held to influence how leaders view organizational stakeholders (e.g., the whistleblower, employees, senior management, customers, shareholders, the public, and the media; Basu and Palazzo 2008).

In addition, Harris (1994) proposed that sensemaking by organizational members is influenced by organizational culture, and this relationship applies to organizational leaders as well. Further, different types of whistleblower reporting behavior may differentially impact organizational sensemaking processes. In the present model, we propose that as the perceived risk of harm due to the reported information increases (e.g., external whistleblowing), greater sensemaking requirements are demanded of organizational leaders. When the sensemaking capacities of organizational leaders are overwhelmed, more irrational organizational responses to whistleblowing may be expected.

Proposition 17 *Organizational sensemaking is negatively related to toxicity of organizational culture.*

Proposition 18 *Organizational sensemaking is negatively related to the perceived risk of harm due to reported information.*

Organizational Response

Following organizational sensemaking, the next step in the whistleblowing process at the organizational level is the organization's actual response to the whistleblower and event (See Fig. 1). How organizations respond to whistleblowers, and to the perceived wrongdoing reported by whistleblowers, can make the situation better or worse (Liyanarachchi and Newdick 2009; Rehg et al. 2008; Rothschild and Miethe 1999). For example, threatened retaliation may trigger internal whistleblower to voice their complaints outside the organization (Miceli and Near 1985). A range of potential responses is available to organizational leaders, including silence (i.e., ignoring the issue), overt retaliation (e.g., termination), covert retaliation (e.g., social isolation), identifying and punishing parties accountable for organizational wrongdoing, and rewarding the whistleblower.

In external whistleblowing cases, organizations may respond with attempts to regain control of information about the reported event. For example, organizations may adopt a reactive communication strategy, such as deflecting

attention from the seriousness of the event by making attempts to discredit the legitimacy of the whistleblower (Glazer and Glazer 1989). Alternatively, organizations may adopt a proactive communication strategy (e.g., issuing an apology, changing organizational policies, holding responsible parties publicly accountable).

Proposition 19 *Reactive organizational responses (e.g., retaliation) are negatively related to organizational sensemaking, and positively related to the toxicity of the organizational culture.*

Proposition 20 *Proactive organizational responses (e.g., changing organizational policies) are positively related to organizational sensemaking, and negatively related to the toxicity of the organizational culture.*

Organizational Consequences

As shown in Fig. 1, organizational consequences are proposed to result from a number of context factors surrounding the organizational event, including the severity and publicity of consequences suffered by the whistleblower, the legitimacy of the reported wrongdoing, and external perceptions of the event. The financial consequences to organizations associated with external whistleblowing can be severe, due to the costs of legal defense in the event of litigation, government sanctions, substantial payouts to whistleblowers and victims of organizational wrongdoing, and the costs of correcting organizational processes (Lopez et al. 2014). Indeed, external whistleblowing has in some cases been shown to negatively impact firm stock prices immediately following public reporting and to have a negative impact on the firm's long-term financial performance (Bowen et al. 2010).

Nevertheless, when it comes to the organizational costs of external whistleblowing, tangible, financial costs are only the tip of the iceberg. Indeed, perceptions of organizational members following the whistleblowing event, with regard to the legitimacy of the reported organizational wrongdoing and the credibility of the whistleblower, have important implications for these members' attitudes toward the organization. These perceptions, and the attitudes associated with these perceptions, serve as a conduit by which whistleblowers have an impact on the organizational system, for better or for worse. In an ideal scenario, whistleblowers "may come to be beacons of moral courage because their challenge to unjust authority may lead others to aspire to similarly brave deeds when opportunity arises" (Bocchiaro et al. 2012, p. 45).

In reality, however, moral agents who blow the whistle have been rarely viewed by organizational members (e.g., peers, supervisors) with such high regard (Glazer and Glazer 1989), and external whistleblowers that lack

credibility may end up reinforcing a toxic organizational culture by desensitizing the organization to future ethical issues. In addition, external whistleblowing could result in a decline in positive organizational attitudes (e.g., justice perceptions, organizational commitment), which are related to a number of important organizational outcomes (e.g., withdrawal behaviors, organizational citizenship behaviors, etc.). For example, when other moral agents embedded in the organization observe the personal fallout associated with the act of a peer's moral whistleblowing, these individuals may be influenced to exit the organization (e.g., by observing speaking out is useless), thereby reinforcing the toxic culture via turnover behavior of moral agents. Further, external whistleblowing oftentimes damages the reputation of the organization, thereby damaging relationships between the organization and its stakeholders and negatively impacting the bottom line (Barnett and Salomon 2012). As such, in the aftermath of an external whistleblowing event that is handled poorly, the organization might expect reduced job applicant interest from moral agents, once again, reinforcing the present toxic culture by only attracting applicants that are unconcerned with the organization's unethical reputation. Although each of these organizational outcomes can be logically justified, empirical research investigating these relationships is still limited and sorely needed.

Nevertheless, the negative organizational consequences often associated with external whistleblowers does not change the fact that they may be more successful than internal whistleblowers with regard to changing organizational policies (Bowen et al. 2010; Dworkin and Baucus 1998), because they draw public attention to the reported organizational issues in such a manner that the issues can no longer be ignored. Further, in instances where moral agents positively impact the organizational culture, the organization might expect significant long-term gains with regard to employee attitudes and behaviors mentioned previously, leading to a positive cycle of reinforcement for the organizational culture.

Societal-Level Processes

External Influences

In cases of external whistleblowing, Fig. 1 demonstrates how external influences might impact several stages of the whistleblowing process at the organizational level. Empirical research examining the influence of external influences on the whistleblowing process remains limited. Nevertheless, factors outside the whistleblower's and the organization's control—such as external perceptions, resources, and government sanctions—certainly have an influence on processes and outcomes associated with the

event. For example, external agents (e.g., government agencies, the media) can operate as supports by serving as a source of legitimacy that increases whistleblower credibility and by offering the whistleblower protection from organizational retaliation (Callahan and Dworkin 1994; Pope and Lee 2012). Alternatively, if through investigation external agents find little evidence for the legitimacy of the whistleblower's report, these agencies are likely to discredit the whistleblower's report or ignore the report altogether. In other words, external agents may play a role by supporting, or inhibiting, the goals of the whistleblower and the organization.

In addition, the present model proposes that how external agents frame and disseminate information about the whistleblowing event may impact how organizational leaders and members respond to the whistleblower and the reported wrongdoing (i.e., organizational sensemaking). Indeed, in cases involving the media, the media influences how the public views the whistleblowing event (e.g., provoking sympathy for the whistleblower, shaming the organization). How whistleblowers are labeled (e.g., traitor, tattle-tale, victim, hero, saint), either formally by the organization or media or informally by their peers, sends signals with the potential to impact not only the whistleblower but also the organization and the society in which the organization is embedded (Grant 2002). Thus, communication by external agents has the potential to influence how organizational leaders and members make sense of the whistleblowing event and how they respond to the whistleblower and reported misconduct.

Of course, as illustrated in the section on organizational consequences, external agencies may also take on a punishing role (e.g., organizational sanctions). Relatively recent changes in whistleblower legislation have impacted these penalties (Pope and Lee 2012). According to the Department of Justice (2013) website, approximately $3.8 billion were recovered from fraud cases against the United States government, in 2013 alone, under the False Claims Act. Whistleblowers played a major role in reporting a large number of these cases. For example, in 2013, the pharmaceutical company Ranbaxy USA Inc. was fined approximately $500 million for marketing adulterated drugs. A former executive at the company was responsible for reporting the firm's fraudulent activity and received a hefty reward for taking the risk (i.e., $48 million). In sum, societal level influences, such as external perceptions, resources, and sanctions, have the capacity to influence whistleblowing processes and outcomes at both the individual and organizational levels.

Research Implications

As noted by Weaver et al. (2014), the study of ethics in organizations has traditionally relied upon research methods that reinforce our existing ideas about moral behavior. In other words, scholars investigating moral behavior as a rational process tend to rely on methods that emphasize deliberative decision making (e.g., deliberation-based assessments); scholars investigating moral behavior as a socio-emotional process rely on methods that emphasize irrational, instinctual reactions (e.g., intuition-based assessments). These two divergent research streams have in some cases produced inconsistent results. For example, in a review of the empirical literature pertaining to the antecedents of whistleblowing, Vadera et al. (2009) found several individual differences factors that were inconsistently related to whistleblowing intentions across studies (e.g., gender, age, tenure, job satisfaction, organizational commitment, and personal morality). We propose that accounting for different types of whistleblowers in future research, and their associated individual differences in rational and irrational processing styles, might help to explain at least some of these inconsistent results. Another approach that could be helpful for progressing beyond these prior, overly limiting frameworks is by exploring the use of alternative methods that allow for the examination of interactions between the deliberative reasoning and moral intuitive–affective pathways (e.g., Huebner et al. 2009; Pizarro et al. 2011). The present study attempts to aid in this effort by proposing a theoretical framework that might be used to guide future exploration of the interaction between these two pathways and the impact of these interactions on whistleblowing in organizations (see Fig. 1).

In addition, prior empirical research on whistleblowing has relied primarily upon survey-based methods. However, because toxic organizational cultures are highly self-protective and vigilant regarding the prevention of exposure, this may have lead to a response bias in field studies of whistleblowing, such that most data have been collected from "clean" organizations (Miceli and Near 1988). As a result, our knowledge of the whistleblowing process is likely limited with regard to understanding how whistleblowing occurs in response to toxic organizational cultures—a specific focus of the present paper. Due to these limitations, future research methods employing experimental and historiometric designs (e.g., systematic case analysis) may be particularly useful for investigating the whistleblowing process under toxic organizational conditions, and may also help to elucidate our understanding of different types of whistleblowers.

Practical Implications

The dual-processing model of moral whistleblowing also presents a number of practical implications. First, how an organization manages its culture with regard to ethics has important, and costly, consequences at the individual, organizational, and societal levels. Indeed, external whistleblowing, at least in the case of moral agents, may only emerge in response to toxic organizational cultures (Kaptein 2011). Organizations that fail to implement or respond appropriately to internal reporting mechanisms are only setting themselves up for an external whistleblowing catastrophe. Thus, organizations may benefit from training managers at all organizational levels to respond appropriately to subordinate reports of illegitimate organizational activity (Miceli et al. 2009).

Second, the present model also has implications for ethics training in organizations. Traditional ethics-training approaches that only focus on developing deliberative decision-making processes may be limited in their ability to influence real-world, ethics-related phenomena. One potential solution is to implement more task-relevant, affective stimulation into these training programs (Kanske 2012; Weaver et al. 2014). For example, Mumford and colleagues (Thiel et al. 2013) found that increasing the emotional richness of cases used in ethics training had a positive impact on ethical decision making. Thus, integrating both types of processes—deliberative reasoning and moral-affective intuition—could improve employees' ability to manage the whistleblowing more effectively. Further, Sekerka et al. (2009) proposed moral courage could be developed, and Brennan and Kelly (2007) found that whistleblowing training increased employees' confidence that the organization would not retaliate, which might be expected to influence the level of moral courage required to blow the whistle.

Conclusion

In sum, we believe this paper is of theoretical and practical value in at least three areas. First, we question the value of continuing to treat whistleblowing as a purely rational process and extend on prior theory by proposing a dual-processing model of how deliberative and intuitive processes might interact to influence the reporting decisions of moral agents. Second, we build on prior theory by placing the whistleblowing process in a multilevel context—consisting of individual, organizational, and societal factors. Third, we suggest how theories and methods supporting the traditional pursuit of profiling the "typical" whistleblower may be too limiting, and we outline recommendations for investigating different types of whistleblowers in future research. In conclusion, an analogy may be drawn between

the plight of King Sisyphus described in the opening paragraph of this paper and the state of whistleblowing research over the last several decades—both have been too content to continue rolling the same rock up the same hill. However, unlike Sisyphus, we believe the future of whistleblowing research remains bright for scholars who are willing to explore novel theoretical and methodological paradigms. We hope the present effort serves to stimulate future research in this regard.

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