Moral intensity, ethical decision making, and whistleblowing intention

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ABSTRACT

Given the importance of organizational whistleblowing, the purpose of this study is to investigate the relationships among individuals' perceptions of moral intensity, ethical decision making, and whistleblowing intentions. Using information collected from employees' working for varied firms, the analysis indicates that several dimensions of moral intensity, predominantly seriousness of consequences and social consensus, are positively related to components of ethical decision making, namely the recognition and perceived importance of an ethical issue, ethical judgment, and ethical intention. The results also show that the recognition and perceived importance of an ethical issue and ethical judgment are positively related to whistleblowing intention. Finally, seriousness of consequences is positively related to whistleblowing intention. The managerial implications of these findings are discussed, including the development of an ethical work context and programs that enhance ethical sensitivity. The research limitations and suggestions for future research are also highlighted.

1. Introduction

The frequency of whistleblowing has been increasing in organizations (e.g., Bhal & Dadhich, 2011; Bowen, Call, & Rajgopal, 2010; Clements & Shawver, 2011; Dasgupta & Kesharwani, 2010; Miceli & Near, 1985), often driven by corporate scandals that raise public concern over misconduct (e.g., Bhal & Dadhich, 2011; Dasgupta & Kesharwani, 2010; Mesmer-Magnus & Viswesvaran, 2005). Given their controversial role, whistleblowers are sometimes considered "problem employees" because they alert others to wrongdoing, thus harming the reputations of their employers (e.g., Barnett, Cochran, & Taylor, 1993). Alternatively, they can be recognized as legitimate contributors who are worthy of protection (e.g., Callahan & Dworkin, 2000; Lewis, 2011; Liu, Lio, & Wei, 2015; Near & Miceli, 1985) because their actions are beneficial and alert inside/outside parties of wrongdoing. This notion is especially pertinent in the post Enron-era, with whistleblowing being viewed favorably because of its role in preventing financial improprieties (see Gao & Brink, 2017). Legislation has also been passed to encourage and protect whistleblowing in the United States, including the Whistleblower Protection Act, Dodd-Frank Act, Sarbanes-Oxley Act, Fair Credit Reporting Act, and Consumer Protection Act (Bowen et al., 2010; Brink, Lowe, & Victoravich, 2017; Dasgupta & Kesharwani, 2010; Robinson, Robertson, & Curtis, 2012). Given this interest, it is important to identify the factors that prompt whistleblowing in the workplace – this study specifically focuses on characteristics elemental to the ethical decision-making process that likely motivate employees to report.

As highlighted by Gao and Brink (2017) and Brennan and Kelly (2007), one common definition of whistleblowing is "the disclosure by organization members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action" (Near & Miceli, 1985, p. 4). Essentially a control mechanism that ensures corporate checks and balances (e.g., Chiu, 2003; Ponemon, 1994), whistleblowing represents a form of "moral protest" that involves disclosing to significant others organizational misconduct that is not widely-known and runs counter to public well-being (Boatright, 2000, p. 109; Chiu, 2003, p. 65). As such, whistleblowing is considered a rational process with steps such as identifying questionable situations, deciding to report or not disclose improprieties, and responding to reports and whistleblowers (Near & Miceli, 1985).

Given its roots in individual reason and ethicality, whistleblowing is likely motivated by ethical decision making, a similar rational approach prompted by employees' sensitivity to ethical issues and problems. As individuals become more aware of and understand ethical concerns (i.e., the unethical issues/behaviors experienced and/or the associated negative consequences), they make ethical decisions, followed by a commitment to respond accordingly, change circumstances, and alleviate potential negative outcomes (Rest, 1986). This process can also be influenced by the perceived importance of any ethical concerns

confronted (Robin, Reidenbach, & Forrest, 1996). Consequently, ethical decision making should enhance employees' whistleblowing intentions due to the presence of similar underlying evaluations that prompt ethical outcomes. The definition of whistleblowing has indeed been broadened to include "moral whistleblowing," which is evidenced by persons who reveal misconduct out of a sense of moral duty. Proactive in nature, the process is a combination of the moral identity of a decision maker, the organizational culture in which that person operates, and the perceptions present in the environment. Moral whistleblowing is advanced by individuals with ethical sensitivity and moral courage who are likely to perceive and report wrongdoing (Watts & Buckley, 2017).

"Moral intensity" should also be considered when investigating ethical decision making and whistleblowing because it impacts individuals' evaluations of the circumstances surrounding ethical problems. Jones (1991) developed the moral intensity construct to facilitate further understanding of ethical reasoning, detailing several situational characteristics that define ethical dilemmas. These characteristics include (1) "magnitude of consequences," (2) "social consensus," (3) "probability of effect," (4) "temporal immediacy," (5) "proximity," and (6) "concentration of effect" (Jones, 1991, p. 371). Many studies indicate that moral intensity is positively related to steps of ethical decision making (see Craft, 2013). The strength of these relationships suggests that moral intensity has considerable bearing on ethical reasoning, suggesting that it should be considered when assessing employees' propensity to blow the whistle.

This study explores the relationships among moral intensity, ethical decision making, and whistleblowing intentions (see Fig. 1). We propose that moral intensity is positively related to ethical decision making, or as perceptions of the seriousness of consequences, social consensus, temporal immediacy, and proximity become stronger, then individual recognition and perceived importance of an ethical issue, ethical judgment, and ethical intention will increase. We also propose that ethical decision making is positively related to whistleblowing intention, or as individual reasoning becomes more ethical, then the intention to blow the whistle will increase. Finally, it is proposed that moral intensity is positively related to whistleblowing intention, or as perceptions of moral intensity become stronger, then the intention to blow the whistle will increase.

Exploring these variable relationships is important. For instance, some studies of whistleblowing rely on rational decision-making models and cost-benefit paradigms, and while these approaches assume that the motivation to be ethical is an important driver of reporting, the impact of individual affect is not always considered. Such inquiry may

not fully explore the inherent complexities of the whistleblowing process by failing to examine key differentials in decision-making preferences and motivations (Near & Miceli, 1985; Watts & Buckley, 2017). From a practical perspective, understanding these psychological determinants of whistleblowing is particularly relevant because employers may augment these tendencies with ethics training and other workplace interventions that positively impact decision-makers' characteristics. There is also a growing need to identify the emotional and intuitive factors that are inherent in whistleblowing/ethical decision-making processes and frameworks (see Watts & Buckley, 2017). Once again, ethics training may educate decision-makers on the role of emotions and intuition in the whistleblowing process, teaching them to more effectively understand these factors as they report misconduct. In this sense, it is important to dig deeper into the relationship between moral intensity and ethical decision making in a whistleblowing context.

The current study has the capacity to address these issues by focusing on affective characteristics that can be embedded in components of ethical reasoning. For instance, an organizational decision-maker's recognition of and perceived importance of an ethical issue can be influenced by his or her personal feelings (i.e., previous experiences/victimization, emotional connections to those impacted, etc.) connected to the problem encountered (see Robin et al., 1996). Likewise, the ethical judgments of the actions that occur in an ethical dilemma, as well as the motivations to behave ethically in a contrary manner, would appear to be connected to similar affective responses to unethical acts.

In addition, little "… is known about many aspects of the whistleblowing decision, especially the effects of contextual and wrong-doing attributes on organizational members' willingness to report…" (Robinson et al., 2012, p. 213). Further, models "…have yet to demonstrate how individuals process information to arrive at causal explanations and judgments of responsibility for perceived wrongdoing that lead to decisions to blow the whistle" (Gundlach, Douglas, & Martinko, 2003, p. 107). This current study identifies to what extent moral intensity relates to whistleblowing intentions – moral intensity is contextually-based, highlights the characteristics of wrongdoing, and sheds light on how individuals process information about the decision-making task, so it should have some bearing on whistleblowing. The dimensions of moral intensity also represent assessments of situational characteristics (i.e., contextual factors, decision attributes, outcomes assessments, victim impact, etc.) that enhance ethical reasoning, so the same relationships should hold true for reporting. For example, when wrongdoing is concentrated on a few victims (or concentration of effect) an employee should be more motivated to blow the whistle due to
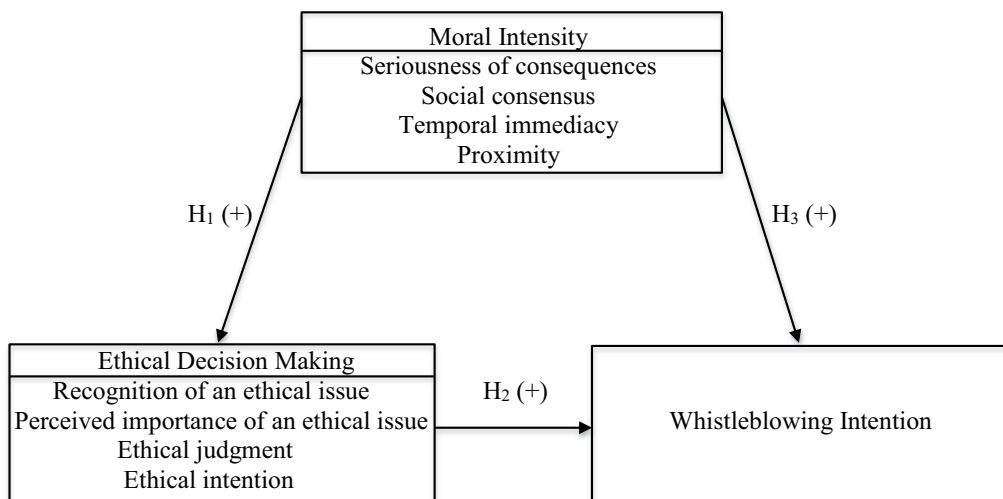

Fig. 1. Study framework/hypothesized relationships.

the unethical conduct harming a small cohort more intensely. Similarly, if an employee believes that an unethical act is considered inappropriate by many referent others (or social consensus), then he or she should be more inclined to blow the whistle based on established ethical norms in the immediate social context. From a managerial perspective, educating employees on the importance of moral intensity should improve their understanding of the situational characteristics that frame perceptions of ethical dilemmas and shape the reasoning that follows, potentially enhancing how they respond to challenges at work. The following sections provide an overview of the relevant literature that supports the study's framework and working hypotheses.

2. Literature review and hypothesized relationships

2.1. Ethical decision making: The role of moral intensity

Ethical decision making occurs when individuals negotiate ethical dilemmas experienced in the workplace, a process influenced by various ethical paradigms/standards that are referenced as situations are encountered/evaluated (e.g., Jones, 1991; Reidenbach & Robin, 1988, 1990). Jones (1991) suggested that ethical decisions are based on widely-supported legal and moral grounds, while unethical decisions do not meet such criteria. Further, it is common for individuals to assess dilemmas based upon desired parameters such as "equity," "fairness," and/or "justice" when making ethical decisions (Reidenbach & Robin, 1988, 1990).

Ethical decision making generally involves a series of sequential steps that occur when ethical concerns are considered (e.g., Ferrell & Gresham, 1985; Hunt & Vitell, 1986; Treviño, 1986). For instance, Rest (1986) suggested that such reasoning incorporates four basic steps that include (1) recognizing ethical issues (or problems), (2) making ethical (or moral) judgments, (3) establishing ethical (or moral) intentions, and (4) engaging in ethical (or moral) behavior. More specifically, the Rest (1986) model indicates that individuals must first recognize that an ethical problem exists in the workplace, thus highlighting this initial step is a primary starting point (Jones, 1991). Once ethical issues are recognized, individuals enter the second step, as judgments are made concerning the ethical issues raised. Individuals' ethical judgments related to the ethicality of a situation then lead them to determine whether to act (or not act) based on ethical/moral assessments, mainly through the formulation of behavioral intentions that motivate actual conduct. Previous research shows that these components occur in order, with the beginning steps often precipitating more profound ethicality in the later steps of the decision-making process – in general, the components are positively related (e.g., Barnett & Valentine, 2004; Fleischman, Valentine, & Finn, 2007; Musbah, Cowton, & Tyfa, 2016; Singhapakdi, 1999; Singhapakdi, Salyachivin, Virakul, & Veerayangkur, 2000; Sweeney & Costello, 2009; Valentine & Barnett, 2007; Valentine, Fleischman, Sprague, & Godkin, 2010; Valentine & Hollingworth, 2012; Valentine, Nam, Hollingworth, & Hall, 2014).

The models of ethical decision making highlighted in the literature (i.e., Jones, 1991; Rest, 1986; Treviño, 1986) emphasize the importance of predominant ethical issues that drive the various steps of ethical reasoning. In this sense, ethical decisions are not made separately from the dilemmas that influence them – they are made within working environments that can be highly variable, which trigger different responses in employees based on their individual characteristics (i.e., feelings, thoughts, perceptions, etc.). Based partly on this notion, Robin et al. (1996) developed an additional component of ethical decision making called the *perceived importance of an ethical issue*, which captures the degree to which decision makers believe that ethical issues are noteworthy and relevant. The construct is particularly linked to employees' affective, cognitive, and behavioral responses to workplace dilemmas, but Robin et al. (1996) also suggested that managers might shape ethical issue importance with positive and/or negative incentives. Using a sample of managers employed in the advertising

industry, they found ethical issue importance was positively related to both ethical judgment and behavioral intention – similar to past work, greater relevance of an ethical issue seemed to encourage enhanced information processing, decision making, and commitment to positive behavioral intentions.

While ethical decision making is influenced by individuals and their environments (see Craft, 2013; O'Fallon & Butterfield, 2005), the process is profoundly shaped by situational characteristics that strengthen ethical resolve. Jones (1991) contended that "moral intensity" affects reasoning (p. 371) because moral issues have unique and salient issue-contingencies that drive the assessment of ethical dilemmas. For instance, moral intensity can draw the attention of those involved in ethical situations, as well as those who are tangential observers, to the consequences that certain decisions have on others (Singer, 1996; Singer & Singer, 1997). As mentioned previously, moral intensity is comprised of several key factors that include: (1) the seriousness of outcomes or "magnitude of consequences;" (2) the amount of "social consensus" about what actions are acceptable/unacceptable; (3) the likelihood a decision will hurt others or "probability of harm;" (4) the separation of time from a decision made to the actual occurrence of outcomes or "temporal immediacy;" (5) the closeness or "proximity" of those negatively affected by actions; and (6) and the "concentration of effect" of negative actions on a few number of individuals (Jones, 1991, pp. 371–379).

Previous research suggests that components of moral intensity are related to ethical reasoning as ethical issues are recognized, ethical judgments are made, intentions to act are formed, and ethical behavior occurs (e.g., Cohen & Bennie, 2006; Harrington, 1997; May & Pauli, 2002) – at each step, moral intensity motivates individuals to reason ethically. For instance, based on an examination of responses provided by 110 students majoring in accounting Leitsch (2004) found that components of moral intensity were related to moral sensitivity, judgments, and intentions, while Sweeney and Costello (2009) concluded that components of moral intensity influenced the first three steps of ethical decision making. Barnett (2001) also determined that measures of moral intensity were related to students' ability to recognize ethical issues, make ethical judgments, and establish behavioral intentions, and Barnett and Valentine (2004) determined that perceptions of moral intensity were related to individual issue recognition, ethical judgments, and (ethical) behavioral intentions using a sample of selling/business professionals. Singhapakdi, Vitell, and Kraft (1996) determined that perceptions of overall harm and social pressure were associated with increased awareness of ethical issues and intentions to behave ethically. Finally, Musbah et al. (2016) using a sample of Libyan management accountants identified relationships between the moral intensity factors magnitude of consequences, social consensus, and temporal immediacy and the decision-making components ethical recognition, judgment, and intention.

Moral intensity can also influence specific components of ethical reasoning (Singer, 1996). Using unique research designs across two studies, McMahon and Harvey (2007) found support for the impact of moral intensity embedded in different ethical situations (i.e., magnitude of the consequences, probability of effect, temporal immediacy, and social consensus) on ethical judgment. Perceived moral intensity strongly influences the ethical intentions of managers (Paolillo and Vitell (2002), and perceived harm (magnitude of consequences, probability of effect, temporal immediacy and concentration of effect) influences the intention to act on ethical issues (Vitell & Patwardhan, 2008). Karacaer, Gohar, Aygün, and Sayin (2009) also found the behavioral intentions of Pakistani and Turkish professional auditors were impacted by perceptions of moral intensity. Valentine and Bateman (2011) using a large sample of undergraduate business students found that perceptions of moral intensity were associated with increased ethical issue recognition and ethical intention. Based on this work, the following hypothesis is presented:

H1. Stronger perceived moral intensity is associated with decision making that is more ethical.

2.2. Whistleblowing: The role of ethical decision making

Whistleblowing involves "… an act by an employee, former employee, or member of an organization to report illegal misconduct by an organization that will have adverse effect to the public interest…." (Shawver, 2011, pp. 162–163). Such action seeks to prevent, minimize, and/or shed light on any legal and financial harm or significant danger that may threaten the welfare of others (Bok, 1980; Miceli & Near, 1988; Near & Miceli, 1996; Shawver, 2011). Whistleblowing is therefore viewed as voluntary and rational (Bhal & Dadhich, 2011; Miceli & Near, 1985; Near & Miceli, 1985), often governed by assessments of costs and benefits (Miceli, Near, Rehg, & Van Scotter, 2012). Individuals engage in a cost/benefit analysis when deciding whether to participate/engage or not (Dworkin & Near, 1997). In this regard, Near and Miceli (1985) suggested that the process involves the identification of wrong doing, (2) a report/don't report decision, (3) an organization's response to the whistleblower's account, and (4) an organization's response to the whistleblower. Consequently, a whistleblower, a perpetrator, and an individual who receives a report are required for whistleblowing to take place (Near, Dworkin, & Miceli, 1993). As such, certain factors and circumstances must be in place to facilitate whistleblowing (Near & Miceli, 1985, 1996; Dworkin & Near, 1997), including the individual who reports wrongdoing, the misconduct in question, the company and/or persons acting unethically, and the individual/group made aware of the misconduct (Dasgupta & Kesharwani, 2010).

Whistleblowing is not without associated costs and negative consequences for those who report misconduct. Even when their efforts are beneficial to a company and its stakeholders, whistleblowers may deal with retaliatory behaviors that result in social isolation, reputational and psychological/mental harm, poor reviews, financial/professional setbacks, and loss of work (e.g., Detert & Edmondson, 2011; Mesmer-Magnus & Viswesvaran, 2005; Rothschild & Miethe, 1999; Schaubroeck et al., 2012). For example, nurses may experience symptoms of anxiety, fear and depression as a result of whistleblowing (Jackson et al., 2010; Peters et al., 2011). Negative consequences can affect whistleblowing – individuals can still report wrongdoing when there is fear of retaliation (e.g., Bjorkelo, Einarsen, & Matthiesen, 2010; Rothschild & Miethe, 1999), but the threat of retaliation can also decrease intentions to report (e.g., Bhal & Dadhich, 2011; Detert & Edmondson, 2011; Lovell, 2002; Mesmer-Magnus & Viswesvaran, 2005; Rothschild & Miethe, 1999; Schaubroeck et al., 2012). Reporting can also be reduced when the person acting unethically knows that a potential whistleblower is aware of misbehavior, as well as when the person acting unethically and the potential whistleblower are the only persons who know about misbehavior (Robinson et al., 2012).

But what factors encourage individuals to blow the whistle given these challenges? While whistleblowing can be encouraged by positive traits such as altruism and selflessness or negative characteristics such as self-interest/selfishness, greed, and spitefulness (Heyes & Kapur, 2008; Miceli & Near, 1985; Rothschild & Miethe, 1999), the act is often motivated by various practical considerations (i.e., job requirements, fear of blame, being personally affected, etc.). Whistleblowing is also motivated by deeply held personal/professional values and other ethical factors that drive individuals' determination to address wrongdoing in organizations (see Rothschild & Miethe, 1999). Indeed, "… whistleblowing is a proactive behaviour in that the employee acts based on a sense of moral or justice, and takes steps to terminate wrongdoing, often irrespective of fear of retaliation in a situation where few other organization members act" (Bjorkelo et al., 2010, pp. 372–373). "Moral perceptions of wrongdoing" was also one of the themes explored by

Keenan (2007) in a study of whistleblowing among middle managers working for firms located in China and the United States. Results indicated that Chinese managers were driven by stronger moral convictions when responding to less severe fraudulent acts that were American managers, but their views of whistleblowing were not as encouraging, making them less likely to report misbehavior.

Unfortunately, the current literature, especially research focused on the rational perspective of whistleblowing, does not fully consider and/or address individual characteristics such as psychological and moral facets that may drive reporting and other ethical acts. There is growing evidence that emotional and intuitive characteristics of individuals should be considered more extensively when investigating their ethical/unethical behaviors (Haidt, 2001; Weaver, Reynolds, & Brown, 2014). The rational model fails "…to account for individual differences in whistleblower motives and processing styles, which may be expected to influence differences in reporting behavior" (Watts & Buckley, 2017, p. 670). This is particularly the case when focusing on the affective, cognitive, and intentional components of the ethical decision-making process, which ultimately motivate individuals' ethical issue recognition, judgment, intention, and behavior (Jones, 1991; Rest, 1986; Robin et al., 1996). Watts and Buckley (2017) therefore proposed a "dual-processing" whistleblowing model that addresses some of these concerns:

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 (p. 669).

The ethical decision-making process sheds light on several key factors in this proposed model, particularly those associated with moral intuition and identity. For instance, the process is rooted in the assumption that individuals must first perceive circumstances as having ethical implications, addressing these situations through careful ethical analysis and the formation of intentions to behave appropriately (Jones, 1991; Rest, 1986; Treviño, 1986). If individuals cannot satisfactorily reconcile the misconduct witnessed with their own personal ethical precepts, or when they cannot address these situations through regular channels, they will likely turn to whistleblowing as a way to address wrongdoing. The following hypothesis is therefore presented:

H2. Decision making that is more ethical is associated with an increased whistleblowing intention.

2.3. Whistleblowing: the role of moral intensity

There is also reason to believe that moral intensity will enhance the likelihood of whistleblowing. Even though employees are well-positioned to make others aware of fraud and other misconduct because of their involvement in the daily functioning of organizations (e.g., Robinson et al., 2012), they should be more inclined to report when the saliency of circumstances suggests that unethical actions are particularly immediate, prominent, well-recognized, and/or harmful to others (Jones, 1991). The same issue-contingent factors that compel individuals to recognize ethical problems (e.g., Barnett & Valentine, 2004; Rest, 1986; Singhapakdi et al., 1996) and make ethical decisions (McMahon & Harvey, 2007; Musbah et al., 2016; Sweeney & Costello, 2009) should also motivate them to address misconduct through whistleblowing (Singer, 1996; Singer, Mitchell, & Turner, 1998; Singer & Singer, 1997).

While not extensively researched, evidence supports the notion that the dimensions of moral intensity are related to individual's intentions to blow the whistle. "In particular, when describing the ethical situation

in which the whistleblowing takes place, moral intensity has been identified as playing a key role in…" reporting misconduct (Culiberg & Mihelic, 2017, p. 795). For example, moral intensity affects the moral intention of accountants to report questionable earnings management practices (Shawver, 2011), and the seriousness of a questionable act impacts the degree to which individuals will report outside to the SEC (Brink et al., 2017). Singer et al. (1998) also found that the magnitude of consequences and likelihood of consequences were both related to intentions to blow the whistle. Using meta-analytic procedures, Mesmer-Magnus and Viswesvaran (2005) found that the seriousness of the wrongdoing was related to both intentions to blow the whistle and the act of whistleblowing, and that the closeness to the individual acting unethically was related to whistleblowing intentions. Cassematis and Wortley (2013) also concluded that the seriousness of misconduct was strongly associated with a decision to blow the whistle.

Given these findings, moral intensity should encourage individuals to act on their evaluations of questionable situations, thus leading them to blow the whistle on wrongdoing. Moral intensity creates the perceived pressure necessary to motivate individuals to analyze a situation and act upon that knowledge – it focuses attention on the issue at hand. The gravity of a particular ethical issue to the whistleblower should therefore be a function of the moral intensity surrounding that issue. In other words, there must be awareness and acknowledgement of the circumstances that have moral implications so that ethical reasoning (i.e., ethical judgments and intentions) and whistleblowing can proceed. Based on this work, the following hypothesis is presented:

H3. Stronger perceived moral intensity is associated with an increased whistleblowing intention.

3. Method

3.1. Sample

With approval from the relevant institutional review board, data were collected using a convenience sampling approach. Information was obtained from employees working for different business, government, and community organizations located in the upper Midwest region of the United States. Information was also obtained from individuals employed at a hotel located in a Midwest province of Canada, but given their small number (3), no consideration was given to exploring potential differences between US and Canadian responses. The U.S. organizations included two fitness/wellness centers, a concrete manufacturing firm, a trucking company, a state organization, a local public-school system, and several local small businesses (i.e., a musical instrument retail store, etc.). Firms were selected through local contacts of the primary researcher and a graduate assistant. While securing a regional convenience sample can limit the ability the generalize findings to other working populations, we believe that the many types of organizations and employees assessed mitigates this concern based on professional and occupational diversity.

A self-report questionnaire was used to gather information about individuals' work experiences, attitudes, and personal ethics. The questionnaire also contained an ethics scenario that triggered respondents' ethical perceptions and decision making – using such vignettes is a common procedure in investigations of organizational ethical reasoning (e.g., Alexander & Becker, 1978; Dabholkar & Kellaris, 1992; Reidenbach & Robin, 1990; Robin et al., 1996; Treviño & Victor, 1992; Valentine & Barnett, 2007). A number of descriptive items were also included to identify the characteristics of employees and their employers. Questionnaires were distributed at the firms by working through manager and employee contacts. Some contacts provided assistance by distributing forms to subjects and collecting them at a later time, but in other cases, forms were distributed directly to subjects, with collection occurring either immediately after completion or at a later time. These efforts resulted in over two-hundred usable

questionnaires (*N* = 215), which were coded for data analysis.[1]

With regard to individual characteristics, subjects had an estimated average age of slightly over 34 years, and over half of them were male (52.8%), 91.6% were white, and 50.0% were single.[2] With regard to education, 39.6% had a high school diploma, 15% had an associate degree, 31.4% had a bachelor's degree, and 13.5% had a master's degree. Responses to various work-related items indicated that 55.5% were currently working full-time with an estimated average of 6.79 years of position tenure and 6.71 years of organizational tenure. Almost half (or 48.8%) functioned as supervisors or managers in their organizations, and 26.3% were health/wellness professionals, 13.6% were general managers, and 47% worked in "other" jobs (examples included education, customer service, wellness, trades, driver, etc.).

3.2. Ethics scenario and measures

3.2.1. Ethics scenario

An ethics scenario, adapted from Dabholkar and Kellaris (1992), was included on the questionnaire to evaluate moral intensity, ethical decision making, and whistleblowing intention; other research has successfully used this scenario to assess the individual ethical decision-making process (Barnett & Valentine, 2004; Stevenson & Bodkin, 1998). This vignette highlights a situation involving business travel and personal frequent flyer miles:

> An organization that needs its employees to travel for work has negotiated a special rate with airline A—a 35% discount between designated cities—and encourages its personnel to use that airline whenever possible. Frank, an employee with the firm, prefers to use airline B because of their "frequent flier" program (which allows him to earn free personal trips). In some cases, Frank has booked flights on airline B even though the tickets cost up to $200 more than similar flights on A, just so he could "rack up those frequent flier points" (see Dabholkar & Kellaris, 1992, p. 327 for original version of scenario).

This particular scenario was selected because it 1) presents a familiar business dilemma that can be easily recognized and understood by many different business professionals, 2) highlights a situation that precipitates varied ethical reactions, and 3) includes issues that trigger whistleblowing in response to perceived wrongdoing. Given that the scenario implies that the company is paying for airline tickets for business travel, regardless of their pricing, electing to book more expensive tickets with a different airline to accumulate personal frequent flyer miles highlights self-centered ethical egoism in Frank because he is provided travel benefits, while his employer is harmed financially. However, the scenario presents enough ethical ambiguity to drive greater variability in individual responses – the company only "encourages" its personnel to use the airline with the discounted prices, and opting not to book tickets with this airline does not violate any rules per se. The ethics scenario was presented first on the questionnaire, followed by the ethics measures.

3.2.2. Ethical decision making

Multiple scales from past research were used to measure the ethical decision-making process, and responses were based on individuals'

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[1] With regard to coding, if opposing item anchors were checked/circled/marked, responses were coded as lowest/highest (i.e., "1" or "7"); item responses with multiple answers or ranges were averaged; undetermined/unclear/partial item responses were either coded as missing or estimated when appropriate (i.e., response intentions could be inferred); misaligned item responses were estimated/corrected; written item responses that were not clear (for example, answers such as " < 1," "5 +," and "40 +") were estimated with the next lower/higher 0.5 decimal value (would be coded as "0.5," "5.5," and "40.5" respectively).

[2] Valid percentages are reported.

perceptions of the situation highlighted in the ethics scenario. The item "Do you believe that this situation involves an ethical issue or problem?" followed by a seven-point semantic differential scale comprised of the anchors "completely disagree it involves an ethical issue" and "completely agree it involves an ethical issue" was used to measure recognition of an ethical issue (e.g., Barnett & Valentine, 2004; Fleischman et al., 2007; Valentine & Barnett, 2007; Valentine & Hollingworth, 2012). Higher scores indicated increased ethical issue recognition. Perceived importance of an ethical issue was evaluated with four items rated on seven-point semantic differential scales anchored by various adjectives (see Robin et al., 1996) – these adjustives enabled respondents to evaluate the situation described in the ethics scenario. The items were "unimportant issue…extremely important issue," "insignificant issue…highly significant issue," "issue is of no concern…issue is of considerable concern," and "trivial issue…fundamental issue," and item scores were averaged so that higher composite values represented increased ethics issue importance. The coefficient alpha of the scale was 0.93.

Ethical judgment was assessed with a "moral equity" scale that indicated to what degree respondents believed that the scenario situation was unethical (see Reidenbach & Robin, 1990). The scale includes four items containing the descriptions "fair…unfair," "just…unjust," "morally right…not morally right," and "acceptable to my family…unacceptable to my family," which were rated on seven-point semantic differential scales. Item scores were averaged so that higher composite values showed elevated ethical judgments. The scale had a coefficient alpha of 0.89. In addition, ethical intention was measured with a four-item scale (see Barnett, Bass, & Brown, 1996; Barnett & Valentine, 2004; Valentine et al., 2010; Valentine & Hollingworth, 2012). The items were preceded by the question "If you were working for this organization, how likely is it that you would engage in the employee's actions described in the situation?" Respondents provided opinions on seven-point semantic differential scales that included the descriptions "likely…unlikely," "improbable…probable" (reverse coded), "possible-impossible," and "definitely would not…definitely would" (reverse coded). Items were averaged so that higher composite values showed elevated ethical intentions, and the scale's coefficient alpha was 0.92.

3.2.3. Whistleblowing intention

Using a similar approach utilized by Barnett et al. (1996), whistleblowing intention was assessed with items taken from the ethical intention measure (e.g., Barnett & Valentine, 2004; Valentine et al., 2010), albeit with some slight coding differences. The items were preceded by the question "If you were working for this organization, how likely is it that you would blow the whistle on the employee's actions described in the situation?" Once again, respondents provided opinions on four seven-point semantic differential scales that included "likely… unlikely" (reverse coded), "improbable…probable," "possible-impossible" (reverse coded), and "definitely would not…definitely would". Items were averaged so that higher composite values indicated increased whistleblowing intentions; the scale had a coefficient alpha score of 0.94.

3.2.4. Moral intensity

Scales originally developed by Barnett, Brown, Bass, and Hebert (1999) were used to assess four dimensions of moral intensity (Barnett, 2001; Barnett & Valentine, 2004; Valentine & Hollingworth, 2012). Using seven-point differential measures comprised of opposing adjectives representing varying degrees of moral intensity, individuals provided responses based on the information presented in the ethics scenario. Seriousness (or "magnitude" according to Jones, 1991) of consequences was assessed with the prompting question "Do you believe any harm resulting from the employee's actions will be…," which was followed by the words "minor-severe," "insignificant-significant," and "slight-great." The social consensus factor was evaluated by offering the question "Please indicate the degree to which you believe

society as a whole considers the employee's actions…," followed by "unethical-ethical," "wrong-right," and "inappropriate-appropriate" (all three items were reverse coded). Temporal immediacy was measured with the question "Do you anticipate that any consequences of the employee's actions are likely to occur…," which was followed by descriptions "after a long time-immediately," "slowly-quickly," and "gradually-rapidly." Finally, the proximity dimension was assessed by providing the question "Compared to yourself, do you believe those potentially affected by the employee's actions are…," followed by the descriptive items "dissimilar-similar," "not alike-alike," and "different-same." Items for each of the dimensions were averaged so that higher overall composite values represented stronger perceptions of moral intensity. The coefficient alphas for seriousness of consequences, social consensus, temporal immediacy, and proximity were 0.93, 0.93, 0.94, and 0.96 respectively.

3.2.5. Controls

Past work suggests that individual differences such as age and sex can influence ethical decision making (see Craft, 2013; Loe, Ferrell, & Mansfield, 2000; O'Fallon & Butterfield, 2005). For instance, a meta-analysis of business students' ethical development indicated that female students exhibited stronger ethical attitudes than did males (Borkowski & Ugras, 1998), and a study involving a large sample of business executives from the United States and Spain determined that women showed higher ethical intentions than did men (Valentine & Rittenburg, 2007). Perceptions of moral intensity may also be influenced by such individual factors. Silver and Valentine (2000) using a sample of college students to study moral intensity found "…that gender and age were determining factors, with women perceiving greater moral intensity in marketing scenarios than men, and older students perceiving greater moral intensity than younger students" (p. 309).

In addition, whistleblowing can be influenced by both age and sex (e.g., Mesmer-Magnus & Viswesvaran, 2005), though findings have been inconclusive (Mesmer-Magnus & Viswesvaran, 2005; Vadera, Aguilera, & Caza, 2009). Rothschild and Miethe (1999) contended that women's sense of personal responsibility drives their willingness to blow the whistle, while Miceli and Near (1984) suggested that women are less likely to do so because they may follow a "majority opinion" not to blow the whistle when such action is thought to carry risks. In one study investigating the relationship between gender and individuals' intentions to report fraudulent financial reporting anonymously or non-anonymously (Kaplan, Pany, Samuels, & Zhang, 2009), females indicated higher intentions to report via anonymous channels than did males despite the perpetrator's gender, while there were no significant differences associated with non-anonymous channel reporting. Gender and computer expertise have been found to interact with Machiavellianism to influence individuals' intention to report unethical information technology practices (Stylianou, Winter, Niu, Giacalone, & Campbell, 2013). Sims and Keenan (1998) found that male undergraduate business students were more likely to engage in external whistleblowing than were women, while Mesmer-Magnus and Viswesvaran (2005) determined that age was positively related to whistleblowing intentions, and that women were slightly more inclined to report misbehavior. In one study, females were more likely to report violations of property and privacy rights than were males (Stylianou et al., 2013). Given these findings, age and sex were included as controls in the analysis.

Social desirability bias can also be considered problematic in ethics research (Randall & Fernandes, 1991), particularly studies that explore sensitive topics that trigger ethical decision making. Consequently, a social desirability measure was included as an additional control in the analysis. A ten-item shortened scale (see Crowne & Marlowe, 1960; Fischer & Fick, 1993; Strahan & Gerbasi, 1972) was used to assess social desirability, and other studies exploring ethical decision making have used various versions of this measure with different scaling to account for social desirability in questionnaire responses (e.g., Barnett &

Valentine, 2004; Fleischman et al., 2007; Valentine et al., 2010; Valentine & Hollingworth, 2012). Sample items include "I like to gossip at time" and "I always try to practice what I preach," and all statements were rated with the dichotomous responses "False" and "True" (coded as "1" and "2" respectively). After appropriate reverse-coding was performed on five items, items scores were summed so that higher composite values indicated increased social desirability.

3.3. Analysis

Descriptive statistics and correlations were first evaluated to determine the relative magnitude of the focal variables and their relationships. Multiple hierarchical regression models were then used to test the study's hypotheses. The dependent variables (recognition of ethical issue, perceived importance of ethical issue, ethical judgment, ethical intention, and whistleblowing intention) were specified in each of the models in progressive order based on their placement in the ethical decision-making process and location in the study framework (see Fig. 1). The control variables were entered into the models first to account for the impact of individual factors, followed by the components of ethical reasoning and moral intensity. The additional explained variances and parameter estimates yielded at each of the steps of the regression models were assessed, as were the model fit statistics and R-square values for the final models.

4. Results

4.1. Variable descriptive statistics and correlation analysis

Table 1 provides a summary of the variable descriptive statistics and correlations. The mean scores for the control variables confirmed that the sample included slightly more men than it did women, and individuals were on average in their thirties. Respondents scored only slightly above the midpoint of 15.00 in social desirability. Mean scores for all of the ethics variables also coalesced around midpoint values of 4.00, suggesting the respondents exhibited moderate ethical decision making. With regard to the correlations, age was positively related to all of the ethics variables (at least at the 0.10 level of significance) except social consensus and negatively related to sex ($p < .001$), meaning that age was associated with increased individual ethics, and the women in the sample were on average younger the men. Sex was negatively related to ethical issue recognition ($p < .01$), perceived ethical issue importance ($p < .01$), seriousness of consequences ($p < .05$), social consensus ($p < .10$), temporal immediacy ($p < .10$), and proximity ($p < .10$), which indicated that the women in the

sample scored lower in some facets of ethical reasoning than did the men. All of the ethics variables, except proximity in a few cases, were positively (and often strongly) related, which provided sound preliminary support for the study's hypotheses. The social desirability variable was negatively related to only one moral intensity factor (proximity), which suggested that bias associated with respondent impression management was not a serious concern.

4.2. Hierarchical regression analysis

Table 2 highlights the findings associated with the hierarchical regression analysis. In the first regression model that specified recognition of an ethical issue as the dependent variable, the control variables were entered into the model first, which resulted in a significant change in R-square ($p < .001$). Age was positively related to ethical issue recognition ($p < .001$). The moral intensity factors were entered into the model in the next step, which also resulted in a significant change in R-square ($p < .01$). Both seriousness of consequences ($p < .01$) and social consensus ($p < .05$) were positively related to ethical issue recognition. The second regression model specified perceived importance of an ethical issue as the dependent variable. The control variables were entered into the model, which resulted in a significant change in R-square ($p < .001$). Age was positively related to perceived ethical issue importance ($p < .001$). Recognition of an ethical issue was entered into the model next, which caused a significant R-square change ($p < .001$) – the variable was positively related to perceived ethical issue importance ($p < .001$). Finally, the moral intensity factors were entered into the model, which also caused a significant change in R-square ($p < .001$). Both seriousness of consequences ($p < .001$) and social consensus ($p < .01$) were positively related to perceived ethical issue importance. The third regression model specified ethical judgment as the dependent variable. The control variables were entered into the model, which resulted in a significant change in R-square ($p < .001$). Age was positively related to ethical judgment ($p < .001$). Recognition of an ethical issue and the perceived importance of an ethical issue were entered into the model next, which caused a significant R-square change ($p < .001$). Both ethical issue recognition ($p < .01$) and perceived ethical issue importance ($p < .001$) were positively related to ethical judgment. The moral intensity factors were then entered into the model, which did not result in a significant R-square change. However, seriousness of consequences was positively related to ethical judgment ($p < .05$). The fourth regression model specified ethical intention as the dependent variable. The control variables were first entered into the model, which did not cause a significant change in R-square. Recognition of an ethical issue, the perceived importance of an ethical

Table 1
Variable descriptive statistics and correlations analysis.

Variable	M	SD	N	1	2	3	4	5	6	7	8	9	10	11	12
1. Age[1]	34.12	14.57	208	–											
2. Sex[2]	1.47	0.50	212	−0.24***	–										
3. Social desirability	16.00	2.03	206	0.10	0.08	–									
4. Recognition of an ethical issue	4.80	2.04	200	0.33***	−0.19**	0.01	–								
5. Perceived importance of an ethical issue	4.38	1.59	200	0.45***	−0.19**	0.10	0.45***	–							
6. Ethical judgment	4.47	1.58	190	0.29***	−0.04	0.06	0.44***	0.75***	–						
7. Ethical intention	4.69	1.71	198	0.13ˆ	−0.05	0.01	0.17*	0.36***	0.36***	–					
8. Whistleblowing intention	3.94	1.72	198	0.22***	−0.08	−0.02	0.37***	0.47***	0.45***	0.17*	–				
9. Seriousness of consequences	3.44	1.62	197	0.33***	−0.15*	0.08	0.35***	0.64***	0.57***	0.34***	0.50***	–			
10. Social consensus	4.30	1.49	199	0.10	−0.13ˆ	−0.11	0.23**	0.34***	0.28***	0.19**	0.18**	0.24***	–		
11. Temporal immediacy	3.53	1.60	199	0.30***	−0.13ˆ	0.04	0.19**	0.35***	0.25***	0.17*	0.32***	0.45***	0.13ˆ	–	
12. Proximity	4.06	1.51	194	0.13ˆ	−0.14ˆ	−0.12	0.02	0.17*	0.14ˆ	−0.04	0.13ˆ	0.18*	0.09	0.22**	–

Notes. 1 = In years, 2 = 1 = Male, 2 = Female; pairwise deletion was used to account for missing item data.

*** $p < .001$.
** $p < .01$.
* $p < .05$.
ˆ $p < .10$.

Table 2
Hierarchical regression analysis.

Dependent variable	Recognition of an ethical issue	Perceived importance of an ethical issue	Ethical judgment	Ethical intention	Whistleblowing intention
Independent variable(s)	β	β	β	β	β
Age[1]	0.30***	0.47***	0.30***	0.12	0.22**
Sex[2]	−0.12	−0.10	0.02	−0.02	−0.02
Social desirability	−0.01	0.06	0.03	−0.00	−0.04
Step 1 ΔR^2	0.12***	0.21***	0.09***	0.02	0.05*
Seriousness of consequences	0.23**				
Social consensus	0.15*				
Temporal immediacy	0.01				
Proximity	−0.08				
Recognition of an ethical issue		0.34***	0.15**	−0.02	0.17*
Perceived importance of an ethical issue			0.72***	0.22ˆ	0.27*
Ethical judgment				0.21ˆ	0.18ˆ
Ethical intention					−0.01
Step 2 ΔR^2	0.09**	0.10***	0.50***	0.13***	0.22***
Seriousness of consequences		0.45***	0.16*	0.16ˆ	0.28**
Social consensus		0.16**	0.02	0.07	−0.00
Temporal immediacy		0.01	−0.05	0.04	0.11
Proximity		0.06	0.03	−0.14ˆ	0.02
Step 3 ΔR^2		0.23***	0.01	0.04	0.07**
Model F	6.54***	26.04***	28.96***	3.91***	7.82***
R^2	0.21	0.54	0.60	0.19	0.34
Adjusted R^2	0.17	0.52	0.58	0.14	0.29
N	185	185	182	182	182

Notes. 1 = In years, 2 = 1 = Male, 2 = Female; standardized coefficients are presented for the variables added at each of model steps; final model summary statistics presented; pairwise deletion was used to account for missing item data.

  *** $p < .001$.
  ** $p < .01$.
  * $p < .05$.
  ˆ $p < .10$.

issue, and ethical judgment were entered into the model next, which caused a significant R-square change ($p < .001$). Both perceived ethical issue importance ($p < .10$) and ethical judgment ($p < .10$) were positively related to ethical intention. The moral intensity factors were then entered into the model in the next step, which did not cause a significant R-square change. However, seriousness of consequences ($p < .10$) was positively related to ethical intention, and proximity was negatively related to ethical intention ($p < .10$). As a whole, these findings provided generalized support for H1, which specified that stronger moral intensity is associated with decision making that is more ethical.

The final regression model specified whistleblowing intention as the dependent variable. The control variables were once again entered into the model, which resulted in a significant change in R-square ($p < .05$); age was positively related to whistleblowing intention ($p < .01$). All of the ethical decision-making variables were entered into the model next, which caused a significant R-square change ($p < .001$); ethical issue recognition ($p < .05$), perceived ethical issue importance ($p < .05$), and ethical judgment ($p < .10$) were positively related to whistleblowing intention. These findings provided strong support for H2, which specified that decision making that is more ethical is associated with an increased whistleblowing intention. The moral intensity factors were entered into the model in the final step, which resulted in a significant R-square change ($p < .01$); seriousness of consequences ($p < .01$) was positively related to whistleblowing intention. These finding provided some generalized support for H3, which specified that stronger perceived moral intensity is associated with an increased whistleblowing intention.

5. Discussion

The results showed that stronger moral intensity in the ethics scenario, namely increased perceptions of seriousness of consequences and social consensus, was associated with stronger individual ethical decision making. Proximity was negatively related to ethical intention in

only one regression model, suggesting that this relationship is not persistent or noteworthy – the two variables were also unrelated (in a positive direction) in the correlation analysis. The steps of ethical decision making were also highly interrelated, indicating that reasoning was consistent across the various stages of the process. The results showed that a majority of the ethical decision-making steps were positively related to the intention to blow the whistle on the perceived wrongdoing in the ethics scenario. Finally, stronger perceived moral intensity (i.e., increased seriousness of consequences) was associated with an increased whistleblowing intention.

With regard to theoretical/research implications, the findings provide compelling support for the notion that ethical decision making is tied to the whistleblowing behaviors, a position advanced in constructs such as "moral whistleblowing" and frameworks such as the "dual-processing" whistleblowing model (see Watts & Buckley, 2017). In order to effectively isolate the motivational forces that encourage employee whistleblowing, theory development in business ethics should continue to identify the inherent connections between cognitive/evaluative processes and decisions to report wrongdoing. The results also advocate for an issue-contingent understanding of ethical decision making and whistleblowing, indicating that employee ethics is influenced proportionally by the perceived situational factors that define ethical situations.

In terms of managerial implications, the findings suggest that whistleblowing can be encouraged in organizations by 1) focusing on developing greater employee sensitivity to the moral intensity embedded in ethical work situations and 2) building individual ethical decision making in the workplace. While not specifically measured or explored in this study, company leaders should consider developing programs and policies that target and enhance perceptions of moral intensity, individual ethical decision making, and whistleblowing intentions. One approach involves developing a work context that elevates employees' generalized sense of ethics. Top managers could focus on advancing a broad ethical culture that emphasizes ethical values, and then rely on ethical leadership, learning programs, and other

approaches for institutionalization to connect culture to desired ethical outcomes. Similarly, lower-line managers and supervisors can create ethical climates in the different organizational work areas to establish critical standards that support ethical perceptions, decision making, and behavior.

The literature supports these suggestions. Kelley and Elm (2003) using a qualitative approach based on interview information collected from social service personnel found that organizational factors such as socialization, authority figures, and group processes can influence perceptions of moral intensity. Shawver and Miller (2017) also found that ethics instruction provided in an advanced accounting class had the capacity to strengthen students' perceptions of moral intensity and ethical reasoning in certain ethical situations. Similarly, Valentine and Barnett (2007) using a sample of sales personnel determined that stronger perceptions of ethical values and positive cultural characteristics were associated with enhanced ethical judgment and ethical intention. Broader assessments of past empirical work provide additional support. In a comprehensive assessment of business ethics research, O'Fallon and Butterfield (2005) concluded that there is general support for the position that ethical cultures/climates can enhance individual ethics, specifically ethical reasoning. In another review of the ethical decision-making literature, Craft (2013) found that different cultural and contextual factors can prompt ethical reasoning.

Improving work culture/climate should also increase employees' motivation to blow the whistle on wrongdoing, particularly given that contextual factors appear to be important predictors of whistleblowing (e.g., Berry, 2004; Mesmer-Magnus & Viswesvaran, 2005). Berry (2004) contended that organizational culture should prompt employees to reflect on ethical concerns vis-à-vis several key characteristics, including "vigilance" (building awareness of company ethical principles/standards), "engagement" (enhancing individual involvement), "credibility" (upholding ethical principles/standards), "accountability" (making the act of reporting everyone's job), "empowerment" (suggesting all employees make a difference), "courage" (having a supportive culture), and "options" (providing reasonable alternatives for reporting). Based on the work of Berry (2004), Watts and Buckley (2017, p. 677) suggested that an unhealthy culture characterized by "… (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" likely precipitates either inaction or external whistleblowing. Previous empirical work appears to support these claims. For instance, Mesmer-Magnus and Viswesvaran (2005) using meta-analytic procedures determined that a positive climate for whistleblowing and supervisor support were associated with increased whistleblowing intentions. Kaptein (2011) also concluded that a strong ethical culture in organizations was associated with increased internal whistleblowing of perceived unethical conduct, as well as decreased inaction and external whistleblowing. Given these findings, building an ethical context in organizations should encourage employee reporting of work improprieties.

Other efforts may strengthen ethical work context in a manner that enhances employee whistleblowing. Given that the expectations/beliefs of leaders and coworkers and informal organizational policies can influence whistleblowing (Bhal & Dadhich, 2011; Sims & Keenan, 1998), the development of ethical leadership in companies should be beneficial. Ethical leaders can influence attitudes and behaviors (Brown & Treviño, 2006; Brown, Treviño, & Harrison, 2005; Mayer, Kuenzi, Greenbaum, Bardes, & Salvador, 2009; Walumbwa et al., 2011) through communication that highlight ethical values, reinforcement processes (i.e., rewards and punishments) that hold employees accountable for their conduct, and their own ethical decision-making and positive role modeling (Brown et al., 2005; Brown & Treviño, 2006; Giampetro-Meyer, Brown, Browne, & Kubasek, 1998; Mayer, Aquino, Greenbaum,

& Kuenzi, 2012; Neubert, Wu, & Roberts, 2013; Treviño, Brown, & Hartmann, 2003). In this regard, leaders should encourage whistleblowing by fostering a supportive, ethical culture. Evidence also suggests that "…authentic leadership is positively related to internal whistleblowing" (Liu et al., 2015, p. 107), so when leader behavior is both authentic and ethical, employee whistleblowing should follow (Bhal & Dadhich, 2011; Liu et al., 2015).

Perceptions of moral intensity and the corresponding whistleblowing that may result are tied to the context and situation (Robinson et al., 2012), so a unified sense of ethics is likely necessary to achieving a collective sense of moral intensity among employees. The development of ethics training (e.g., Delaney & Sockell, 1992; LeClair & Ferrell, 2000; White & Lam, 2000) and the creation of ethics codes (e.g., Adams, Tashchian, & Shore, 2001; McCabe, Treviño, & Butterfield, 1996; Schwartz, 2001; Singhapakdi & Vitell, 1991) may contribute to increased ethical reasoning among employees. A strong training curriculum that has sound content and application should help to build an ethical social consensus. The ethics curriculum should therefore be relevant to the core issues faced (Frisque & Kolb, 2008; Knouse & Giacalone, 1997). Consistent with the thinking of Treviño and Nelson (2011), a contingency approach to ethics training is recommended, one that accounts for the complexity of organizational structure and worker diversity. Providing ethics training for leaders is particularly important because employees need ethical leadership to uphold appropriate norms of work behavior (Treviño, Hartman, & Brown, 2000). In a manner proposed by McAlister, Ferrell, and Ferrell (2005, p. 14), training should involve actual incidents experienced by workers. Situations in which whistleblowing occurred and did not occur could be presented and discussed.

Given the importance of organizational transparency (see Kang & Hustvedt, 2014), adoption of whistleblowing policies is an important way companies can show their interest in building ethics (Barnett et al., 1993). Supportive whistleblowing policies and procedures should result in increased whistleblowing behavior (Barnett et al., 1993) and function as organizational "substitutes for leadership" (e.g., Kerr & Jermier, 1978, p. 378) from an operational perspective. The creation of an *integrity strategy* (Paine, 1994, p. 112; Whetstone, 2005, p. 373) that emphasizes whistleblowing might be particularly helpful – organizational ethical values are articulated, leaders are taught and support these principles, and (most importantly) values become the fabric of decision making and practice within the organization. Much of this can be accomplished through ethics training that highlights whistleblowing as a mechanism for supporting organizational ethical values. Ethics codes might also emphasize whistleblowing as a means for increasing organizational sensemaking, and the narratives found in these codes can be used to tell stories that strengthen employees' behavioral resolve (see Statler & Oliver, 2016). Consequently, the implementation of an integrity strategy should include the development and maintenance of ethics codes (Adams et al., 2001; McCabe et al., 1996; Schwartz, 2001; Singhapakdi & Vitell, 1991), the communication of such codes (Schwartz, 2004), training of all involved (Warren, Gaspar, & Laufer, 2014), and the provision of appropriate incentives/rewards to motivate ethical conduct and whistleblowing behavior (e.g., Shafer & Simmons, 2011; Treviño & Nelson, 2011).

This study has several noteworthy limitations. The regional convenience sample prevents the generalization of the findings to other geographic areas/populations that have different social mores and/or ethical beliefs. However, the participants' professional diversity increases external validity, despite the regional nature of the sample. The study also used a cross-sectional design, utilizing data collected at one point in time – such an approach limits an assessment of causality. Additionally, this research relied solely on a self-report questionnaire to obtain information from respondents, which may increase the chance of common method bias. However, a post hoc principal components factor analysis of the moral intensity, ethical decision making, and whistleblowing intention items indicated that a constrained single-factor

model produced only 35.83% of explained variance and inconsistent factor loadings (a number of which were below a value of 0.50). These results suggest that common method bias did not severely impact this research. Finally, despite to use of a social desirability scale to control for impression bias it is possible that this measure did not fully capture the presence of such tendencies in respondents.

Future research should address these issues and seek to extend this research. Information could be collected from other types of business professionals working in different geographic areas. Longitudinal research could also be developed to determine the nature of the causal relationships that occur among perceived moral intensity, ethical decision making, and whistleblowing tendencies. Information could also be collected using different approaches and data-gathering techniques to mitigate the potential for common method bias. Future work should also determine how different ethics-based contextual characteristics and ethical leadership might influence individual perceptions of moral intensity, ethical reasoning, and intentions to blow the whistle. Investigation of "…whistle blowing and leadership, despite being important, is limited" (Bhal & Dadhich, 2011, p. 486), so new research should target these issues.

6. Conclusion

In summary, this study found adequate support for the working hypotheses. For instance, stronger perceptions of two moral intensity factors were associated with components of ethical decision making. Findings also indicated that several ethical decision-making steps were associated with an increased intention to blow the whistle. Finally, the results showed that stronger perceptions of seriousness of consequences were associated with increased whistleblowing intentions. These findings have implications for the management of moral leadership and organizational ethics/culture. The motivation to report ethical concerns can be embedded in employees' sense of "moral agency" and "voice" (Brown et al., 2005; Detert & Edmondson, 2011; Schaubroeck et al., 2012; Walumbwa, Morrison, & Christensen, 2012; Walumbwa & Schaubroeck, 2009), and in contexts where ethical leadership and culture build upon one another (e.g., Demirtas & Akdogan, 2014; Demirtas, Hannah, Gok, Arslan, & Capar, 2015; Schaubroeck et al., 2012). Employees should experience greater protection from retaliation and be more encouraged to engage in ethical decision making and whistleblowing when wrongdoing is experienced (Brown et al., 2005; Brown & Treviño, 2006; Walumbwa & Schaubroeck, 2009).

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