



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

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Abstract

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

1 | INTRODUCTION

Most previous studies have explained external whistleblowing as an act by people who are highly committed to morality (Bouville, 2008; Jos, Tompkins, & Hays, 1989), resulting from normative judgment (Bouville, 2008; Hoffman & Schwartz, 2015). The stereotypical public image of an external whistleblower has also been that of the moral hero with unflinching courage who reacted in the face of injustice or danger to the public. Other researchers (e.g., Ayers & Kaplan, 2005; Cassematis & Wortley, 2013; Heyes & Kapur, 2009; Keil, Tiwana, Sainsbury, & Sneha, 2010; Miceli, Near, Rehg, & Scotter, 2012) have explained whistleblowing by means of a cost-benefit model, arguing that the decision to blow the whistle is based on a rational or cost-benefit analysis. More recently, however, some scholars (e.g., Fredin, 2011; Gundlach, Martinko, & Douglas, 2008; Hollings, 2013) have maintained that emotion plays a key role in the decision to blow the whistle. For example, Hollings (2013) stated that an intense emotional episode, particularly anger, is a prerequisite to motivate whistleblowers to disclose wrongdoing. On the contrary, Gobert and Punch (2003, p. 28) asserted that blowing the whistle is triggered by "a complex combination of motives," even including a self-serving

motive like malevolence. These conflicting explanations raise some questions. How important do whistleblowers consider each of the three motivations in disclosing wrongdoing? Which one is most important? Further, what are their effects on the intention to blow the whistle again? Has their relative importance not changed when compared to before? These questions have not been sufficiently examined, especially in relation to actual external whistleblowers as opposed to people reacting to hypothetical scenarios.

In relation to the factors that affect the intent to blow the whistle again, besides the three motivations, there are two factors that have been considered important: perceived negative consequences and preference for reform. Perceived negative consequences have been understood as a major disturbance in reporting fraud and other illegal activities. Jackson et al. (2010) found that some whistleblowers would never speak up again, feeling that whistleblowing is not worth the negative consequence of not being able to work again in their profession. Some researchers have identified preference for reform as one of the most significant elements to drive people to blow the whistle. They consider whistleblowers as people who are particularly reform-oriented (Near & Miceli, 1987) or idealists (Gobert & Punch, 2003) principled or committed to pursuing moral values (Jos et al.,

1989), presenting a vision for change and acting according to their values or principles. Analyzing the impact of the three motivations and these factors on the intent to blow the whistle again is a practically acute challenge in that its results may give an indication of how successful whistleblower protection laws are in achieving their goals and in creating a culture that fosters the raising of concerns about suspected wrongdoing (Lewis, 2017).

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

The descriptions of or assumptions about whistleblowers' motivations are important issues. However, there is a lack of consensus concerning these motivations (see Henik, 2008; Hollings, 2013). Watts and Buckley (2017, pp. 669–670) stated that traditional theories of whistleblowing by scholars of organizational behavior assume that whistleblowing is the product of a rational decision process in which "an employee's decision to whistleblow (or not whistleblow) is primarily determined by cost-benefit analysis." Given these assumptions, government agencies have been encouraged to develop "programs that reduce the threat of personal risk and offer substantial rewards to whistleblowers." However, Watts and Buckley (2017) stated that the rational model fails to explain the disclosure of wrongdoing that is motivated by moral concern. Some scholars (e.g., Berger, Perreault, & Wainberg, 2017) also raise questions over the effectiveness of cost-benefit incentives as a means of encouraging reporting of illegal activities.

This study is of help in reducing this confusion or the conflicting understanding in explaining how people are motivated to blow the whistle externally. Although laws protect whistleblowers who believe that their allegations contribute to the interests of the public (Ashton, 2015; Gobert & Punch, 2003; Lewis, 2015; Peeples, Stokes, & Wingfield, 2009), whistleblowers are sometimes embroiled in legal disputes with management after exposing wrongdoing (Fincher, 2009). In this context, this study contributes toward understanding whistleblowing and legal disputes related to it by exploring the relative importance of the three motivations in the decision-making process pertaining to whether to blow the whistle or not. In comparison to most previous studies (e.g., Chen & Lai, 2014; Near, Rehg, Scotter, & Miceli, 2004) that have investigated the intention of non-whistleblowers, most importantly, this study employed data from actual whistleblowers to answer the research questions and further examined the intention to blow the whistle again. The latter may be more worthwhile in order to offer information regarding a change in motivations before and after whistleblowing.

2 | LITERATURE REVIEW

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

2.1 | Morality

Morality can be defined as an internally held belief in moral values that enables one to perceive differences between right and wrong, good and bad, and true and false (Maroun & Atkins, 2014; O'Sullivan & Ngau, 2014). Whistleblowing is specifically grounded in moral obligation and judgment, conscience or social justice, personal integrity, professional responsibility and ethics, and courage, thus occurring not in a routine and repetitive manner, but rather, in an exceptional manner (Alleyne, Hudaib, & Pike, 2013; Lindblom, 2007; O'Sullivan & Ngau, 2014; Shawver, Clements, & Sennetti, 2015; Vinten, 1992; Watts & Buckley, 2017). Numerous researchers (e.g., Cailleba & Petit, 2018; Maroun & Atkins, 2014; Maroun & Solomon, 2014; Nayir, Rehg, & Asa, 2018; O'Sullivan & Ngau, 2014; Shawver & Shawver, 2018; Watts & Buckley, 2017) assume, at least implicitly, that whistleblowing is mostly motivated by morality. Morality has been addressed in whistleblowing literature in various ways such as: moral dilemma (Lindblom, 2007); the dual process of moral intuition or deliberative reasoning in which whistleblowing takes place (Watts & Buckley, 2017); philosophical aspects of decision-making (O'Sullivan & Ngau, 2014); the impact of moral intensity and judgments on whistleblowing intentions (Shawver et al., 2015); and an accountability perspective (Williams & Adams, 2013).

Researchers who adopt a normative perspective in explaining whistleblowing have claimed that morality is the most important motivation for reporting wrongdoing (Davis, 1996; Gundlach, Douglas, & Martinko, 2003; Miceli, Near, & Terry, 2009; Peeples et al., 2009). In their study offering a conceptual model for understanding external auditors' whistleblowing intentions, Alleyne et al. (2013,

p. 11) stated that audit staff are required to have “a moral obligation to protect public’ interest.” Hoffman and Schwartz (2015, p. 771) reexamined the conditions under which “external whistleblowing by employees can be considered either morally permissible or obligatory” (as cited in De George, 2010). Avakian and Roberts (2012, p. 71) further emphasized that morality serves as a trigger that “leads individuals to blow the whistle in organizations.” Miethe (1999) explained whistleblowing as a tough choice that only a few people who have moral fortitude and a strong sense of social justice can make. Whistleblowing laws and professional codes of ethics are based on this view on reporting wrongdoing: people are motivated to report wrongdoing, believing that their behavior is morally right, although they know that they could face profoundly negative consequences, that is, that the costs of blowing the whistle could far exceed the benefits of doing so.

2.2 | Cost-benefit basis

For a cost-benefit perspective (also presented as a rational economic decision/choice or a cool-headed perspective. cf. Henik, 2008; Heyes & Kapur, 2009), whistleblowing is a behavior underpinned by a rational calculation of gains and losses. Most of the literature on whistleblowing (e.g., Cassematis & Wortley, 2013; Gundlach et al., 2008; Miceli & Near, 1985; Miceli et al., 2012; Peeples et al., 2009) has adopted the cost-benefit analysis as a motivational foundation for disclosing wrongdoing. This perspective assumes that individuals will evaluate the consequences of their actions in terms of their costs and benefits and will decide to act if the expected benefits exceed the costs. Particularly, researchers of organizational behavior have adopted this perspective in explaining the decision-making process behind blowing the whistle (e.g., Miceli et al., 2012; Near et al., 2004). Henik (2008, p. 111) maintained that “existing whistleblowing models rely on ‘cold’ economic calculations and cost-benefit analyses to explain the judgments and actions of potential whistleblowers.” Historically, research on ethical decision-making and crime deterrence has taken this point of view of costs and benefits (Smith, Simpson, & Huang, 2007). For example, Werber and Balkin (2010, p. 319) assumed that employees decide to engage in misconduct “by considering the opportunities to be gained from misconduct (rewards or incentives) compared to the fear of being caught (performance assessment).” The estimated costs and benefits of whistleblowing can differ in deciding to blow the whistle again depending upon the experiences of negative consequences as a result of the first instance of blowing the whistle. This perspective, however, does not explain why certain people blew the whistle even though they were aware that they could suffer damage far exceeding the benefits of reporting.

2.3 | Emotion

Some other researchers (e.g., Brown & Mitchell, 2010; Fredin, 2011; Gundlach et al., 2008; Henik, 2008; Vadera, Aguilera, & Caza, 2009) stressed that emotion is a major factor influencing the decision to

blow the whistle. Gundlach et al. (2008) considered emotional responses, such as anger and resentment, toward the wrongdoers to be a key factor, finding that anger fully mediates the relationship between judgments of responsibility concerning the wrongdoing and decisions to blow the whistle. Henik (2008, p. 113) maintained that observed violations prompt negative emotions, such as anger, which in turn trigger the decision to choose the right action. In a study exploring the role of emotion in the whistleblowing process, Hollings (2013, p. 511) also explained how an emotional episode drove the decision to speak out.

2.4 | Summary

Motivations are the principles or ideas underlying the decision to report wrongdoing. Based on a review of the literature on whistleblowing, we distilled the key descriptors or attributes of morality, cost-benefit, and emotion. For example, the indicators of morality came up from previous studies where the moral motivation for whistleblowing has been represented by the messengers of the truth (Bouville, 2008), a moral sense of right or wrong (Alleyne et al., 2013; Maroun & Atkins, 2014; O’Sullivan & Ngau, 2014), courage and self-sacrifice (Grant, 2002; Rost, 2006), honor and recognition as heroes or saints (Bouville, 2008), and moral decision of good or bad (O’Sullivan & Ngau, 2014). We identified the indicators of cost-benefit analysis from Miceli et al. (2012), Heyes and Kapur (2009), and Henik (2008) in the same way. The major sources of emotion indicators were Hollings (2013), Peters et al. (2011), Gundlach et al. (2008), and Henik (2008). Table 1 summarizes three motivations and their components for blowing the whistle externally.

The major view of the literature on whistleblowing is that external whistleblowing is motivated by a moral obligation and further morality is at the core of all the motivations, suggesting that morality plays a more important role in deciding external disclosure of wrongdoing than cost-benefit calculations or a burst of emotion. Our first hypothesis is based on the literature:

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

TABLE 1 Types of motivations for blowing the whistle

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

Note. Cf. O’Sullivan and Ngau (2014), Maroun and Atkins (2014), Alleyne et al. (2013), Bouville (2008), Rost (2006), and Grant (2002) for morality; Miceli et al. (2012), Heyes and Kapur (2009), and Henik (2008) for cost-benefit analysis; and Park and Lewis (2018), Hollings (2013), Peters et al. (2011), Gundlach et al. (2008), and Henik (2008) for emotion.

2.5 | Intent to blow the whistle again and perceived negative consequences

The intention to blow the whistle again can be defined as the psychological disposition or tendency of whistleblowers to raise concerns again if they are in the same or a similar situation in the future. This may be based on their having no regrets about what they did before and being willing to report despite the fact that they may have experienced serious negative consequences. This intention is very significant as it might be indicative of how successful a system for protecting whistleblowers is. The intention of whistleblowers to report again based on their personal experiences can offer practical information to potential whistleblowers ahead of their decision on whether or not to raise concerns. Holden (1996) and Jos et al. (1989) reported that about 80% of whistleblowers would blow the whistle again if they faced similar circumstances. Soeken and Soeken (1987) found in their survey of 233 whistleblowers that 54% said that they were “extremely likely” to blow the whistle again, and only 16% said “not at all.”

The negative consequences that whistleblowers suffered as a result of blowing the whistle would be a key factor in reducing the intention to blow the whistle again. Some of the primary reasons why employees are reluctant to blow the whistle include “retaliation” (Near & Miceli, 1986) and the belief that “nothing could be done to rectify the situation” (Near et al., 2004, p. 219). Previous studies (e.g., Jackson et al., 2010; Peeples et al., 2009) stated that the negative consequences of whistleblowing sharply reduced the intention to raise concerns again. However, those who blew the whistle based on morality would be likely to raise concerns again if they were placed in a similar situation because they blew the whistle although they had known that they may be disadvantaged by their employer. On the contrary, those who blew the whistle after relying on a cost-benefit analysis or emotion and suffered negative consequences would not be likely to raise concerns again. This leads us to the following hypotheses:

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

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

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

2.6 | Preference for reform

Preference for reform is a tendency to want to change the status quo, pursuing an ideal state or higher standard of success, when compared to a predisposition to accept the current state of affairs and dislike change. The preference could be considered as another

key factor to increase the intention to blow the whistle again in that disclosures are mostly made for the purpose of rectifying perceived wrongdoing. Previous studies (e.g., Avakian & Roberts, 2012; Gobert & Punch, 2003; Johnson & Kraft, 1990; Jos et al., 1989) described whistleblowers as people who prefer reform, actively bringing significant changes to the organization by challenging the established order. Such people are to be distinguished from dissenters who disagree with the inappropriate practices of the organization but do nothing to combat them (Near & Miceli, 1987). Therefore, we hypothesized:

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

2.7 | Research model

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

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

3 | METHODS

3.1 | Data collection

We collected data through a questionnaire survey of external whistleblowers in South Korea. The survey was conducted in three phases. First, we compiled the list of external whistleblowers who had disclosed wrongdoing since 1990 and whose identities had become known to the public by the media, locating as many of them as possible by using the electronic databases of three major daily newspapers (*Dong-A Daily News*, *JoongAng Ilbo*, and *Hankyoreh*). Second, we managed to obtain the whistleblowers' contact details from non-governmental organizations (NGOs) that had provided various forms of support to them, and their former colleagues who might have known their whereabouts. Third, we asked the whistleblowers that we were able to contact to participate in the survey via e-mail or telephone. For those who we could not reach through these means, we visited their locations. Ensuring the respondents' voluntary participation and the confidentiality of their personal information, we conducted the survey between December 2013 and January 2017. In

Three motivations:

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

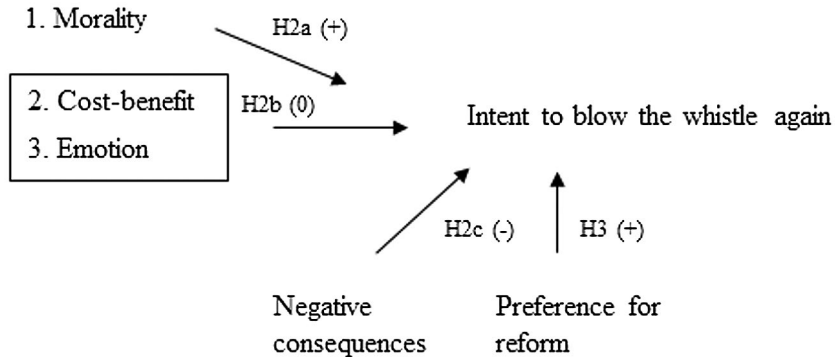


FIGURE 1 The impact of three motivations on the intent to blow the whistle again

total, we contacted 143 whistleblowers and received 127 completed questionnaires. Thus, the response rate was 89%. We considered the sample to be large enough for the purpose of this study because very few whistleblowers were reported by the media.

3.2 | Measures

The survey questionnaire consisted of two parts: one part assessed the importance of motivations, the intention to blow the whistle again, the perception of negative consequences of whistleblowing, and the preference for reform; and the other part asked for participants' demographic information. Three motivations for the decision to blow the whistle (morality, cost-benefit, and emotion), which do not always make contextual sense, are underlying constructs that could be better measured using multiple indicators rather than a single one. Thus, we assessed the three motivations using a total of nine statements (three for each of the three motivations, wherein each statement consisted of 1–3 items which represented one of the three motivations). Each of the three motivations was measured by three statements (the same number of statements for all three motivations) to ensure that none of the three motivations was overly represented in evaluating their relative importance for the decision to blow the whistle externally. The questionnaire asked the participants, "How much did you consider (or how significant were) the following statements when you made the decision to blow the whistle?" The participants rated each of the statements from their personal experience, using a 5-point Likert scale, from 1 = "do not agree at all" to 5 = "completely agree." We performed a factor analysis, which is a statistical method used to cluster observed variables into homogeneous sets, in order to examine whether the fundamental thoughts or ideas behind the decision to blow the whistle can be significantly grouped as morality, cost-benefit, and emotion. Before confirming the dimensionality of the motivations, the Kaiser-Meyer-Olkin (KMO) Test for sampling adequacy was conducted, which is necessary to check how suited the data were for factor analysis, because the sample size of this study may not be large

enough. As a result of the test, the KMO evaluation of the sampling adequacy was 0.639 (approx. Chi-square = 283.151, $df = 36$, sig = 0.000), indicating that the data were adequate for the purpose of this study because a value greater than 0.5 is considered acceptable (see Kaiser, 1974). We ran an exploratory factor analysis of the nine statements to determine the proper number of factors to retain for further analysis, using both, Kaiser's rule (the eigenvalues of all components from the principal component analysis > 1) and parallel analysis' rule (the eigenvalues from parallel analysis > those from principal component analysis) recommended by previous studies (e.g., Franklin et al., 1995), to prevent extracting more factors than necessary. Table 2 shows the eigenvalues and the final rotated factor matrix for the nine statements that were developed to represent the three motivations.

A factor analysis yielded three factors, explaining 65.359% of the total variance: the third eigenvalue produced by principal component analysis was greater than the corresponding eigenvalue (1.246) from the parallel analysis. The three factors were cost-benefit analysis, morality, and emotion. Cronbach's alpha of the three as scale reliability was 0.729, 0.657, and 0.674, respectively. We used the means of their respective statements as a value of each cost-benefit analysis, morality, and emotion.

The intention to blow the whistle again was measured by the extent to which respondents would raise concerns again if they faced a similar situation. There are two main ways to measure such an intention in a survey: one is to assess the extent to which respondents would raise concerns again if they are in the same situation as they were in for their first instance of blowing the whistle; the other is to ask about the propensity to blow the whistle using a scenario in which whistleblowing might be required. Previous studies (e.g., Jackson et al., 2010; Jos et al., 1989; Soeken & Soeken, 1987) that assessed the intention to blow the whistle again asked whistleblowers whether they would raise concerns again even if they had known the negative consequences that they suffered after reporting wrongdoing. These questions measured the whistleblowers' confidence that their prior decision to raise concerns was right and that they did not

Scale/items	Factor loading		
	F1 cost-benefit	F2 morality	F3 emotion
1 Economic gains and losses	0.837	-0.094	0.132
2 Rationality, calculations, cool-headedness	0.715	0.252	-0.084
3 True or false	0.222	0.765	-0.007
4 Cost-benefit	0.810	-0.153	0.201
5 Misery, anxiety, distress	0.382	0.057	0.729
6 Anger, insult, unpleasantness	0.070	0.180	0.844
7 Right or wrong	-0.018	0.861	0.030
8 Honor, courage	-0.182	0.664	-0.024
9 Emotion	-0.080	-0.230	0.716
Eigenvalues	2.483	1.958	1.441
Cumulative %	27.589	49.346	65.359
Reliability (Cronbach's α)	0.729	0.657	0.674

Note. Factor loadings > 0.55 are in boldface. In a sample of 100, a factor loading value of about 0.55 and above is required for significance (Hair, Black, Babin, & Anderson, 2010, p. 117). We used a factor loading value of 0.50 and above as having practical significance because the sample size of this study was 127.

regret it from their own experience. The answer to the latter question would also, in part, reflect their subjective evaluation of how satisfied they were with the whistleblower protection system as a whole. Based on this understanding, we developed two statements to measure the intention to blow the whistle again: "If I am in the same situation, I will report wrongdoing again" and "I do not regret what I did." We carried out a factor analysis in the same way as outlined above, extracting a single factor (Cronbach's $\alpha = 0.729$). As for the perceived negative consequences that resulted from blowing the whistle, we measured it by asking respondents to rate the following statement: "I was badly harmed by disclosing wrongdoing within my organization." We used four statements to measure the preference for reform as another independent variable of the intention to blow the whistle again: (a) "While performing tasks in my job, I regard work values (e.g., principles and ideals) to be the most important;" (b) "I am a reform-oriented person;" (c) "I think continuous changes are unavoidable;" and (d) "For further development, a reform that actively identifies a problem and fixes it is important." The respondents rated each of the statements using a 5-point Likert scale as mentioned above. A factor analysis produced a single factor, explaining 63.923% of the variance in the statements. Cronbach's alpha for preference for reform was 0.756 and we used the mean of the four statements as a value for this preference.

Demographic variables were measured by asking participants about their sex, age, and education level. The participants consisted of 109 (85.8%) males and 18 (14.2%) females. Age was recorded in five categories: 1 = under 30, 2 = 30–39, 3 = 40–49, 4 = 50–59, and 5 = over 59. The responses were 7 (5.5%), 7 (5.5%), 57 (44.9%), 46 (36.2%), and 10 (7.9%), respectively, showing that most of the sample consisted of males in their 40 s and 50 s. The participants' education

TABLE 2 Results of factor analysis on the items of motivation for blowing the whistle ($N = 127$)

levels were as follows: only 7 respondents (5.5%) had less than a high school diploma or equivalent, 69 (54.3%) had a junior college/ four-year university degree, and the remaining 51 (40.2%) had a postgraduate degree.

4 | DATA ANALYSIS

4.1 | Descriptive statistics and correlations

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

The mean of the intention to blow the whistle again was 3.89, showing that most whistleblowers would raise concerns again if they faced the same situation. The mean of morality was 4.42, the highest of the three motivations, while the mean of cost-benefit analysis was the lowest at 2.78 (a bit less than "somewhat agree"). This result suggests that the decision to blow the whistle was based on a mix in varying degrees of morality, emotion, and cost-benefit analysis. Morality was most strongly and positively related to preference for reform ($r = 0.499, p < 0.001$). The intention to blow the whistle again was positively related to morality and to preference for reform ($r = 0.377, p < 0.001; r = 0.296, p < 0.001$, respectively), while the relationships between the intention and cost-benefit analysis or emotion were not significant. Morality and the perceived negative consequences were positively correlated at the 0.05 level of significance ($r = 0.179, p < 0.05$). Education level had a positive relationship with morality and preference for reform ($r = 0.210, p < 0.05; r = 0.181, p < 0.05$, respectively), but a negative relationship with cost-benefit analysis and emotion ($r = -0.178, p < 0.05; r = -0.244$,

TABLE 3 Descriptive statistics and Pearson correlations between important variables (N = 127)

	Mean	SD	Re-blow	Morality	Cost-benefit	Emotion	N. consequences	Reform	GN	AG	ED
Intention to blow the whistle again	3.89	1.21	1.00								
Morality	4.42	0.65	0.377***	1.00							
Cost-benefit	2.78	1.03	0.044	0.024	1.00						
Emotion	3.13	1.01	-0.039	0.013	0.270**	1.00					
Negative consequences	4.37	0.98	-0.093	0.179*	-0.072	0.020	1.00				
Preference for reform	4.29	0.67	0.296***	0.499***	-0.054	0.042	0.130	1.00			
Gender	0.86	0.35	0.000	-0.063	0.156	-0.030	-0.006	-0.014	1.00		
Age	3.35	0.91	0.127	0.159	0.106	-0.079	0.092	0.167	0.350***	1.00	
Education	2.35	0.58	-0.054	0.210*	-0.178*	-0.244**	0.079	0.181*	0.078	0.170	1.00

Note. Correlations with GN are Spearman's rho. The report of gender was coded as 1 = male, 0 = female; age as 1 = under 30, 2 = 30-39, 3 = 40-49, 4 = 50-59, 5 = over 59; levels of education as 1 = less than a high school diploma or equivalent, 2 = junior college degree/four-year university degree, 3 = postgraduate degree. * $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$; two-tailed tests.

$p < 0.01$, respectively). Thus, the more educated the respondents were, the more they considered morality important and preferred reform, but the less important they considered cost-benefit analysis and emotion as motivations for blowing the whistle.

4.2 | Testing the relative importance of the motivations

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

Morality was the most important motivation for external whistleblowing, while cost-benefit was the least. The mean of morality ($m = 4.42$, $SD = 0.65$) was significantly greater than that of emotion ($m = 3.13$, $SD = 1.01$; mean differences = 1.29, $t = 12.153$, $p < 0.001$). The mean of emotion was also greater than that of cost-benefit (mean differences = 0.35. $t = 3.193$, $p < 0.002$). Based on these results, Hypothesis 1 (*Out of the motivations, morality will be the most important in deciding to blow the whistle*) was accepted.

4.3 | Effect of independent variables on the intention to blow the whistle again

Another major question in this study was to what extent the three motivations and other factors, such as the perceived negative consequences of whistleblowing and the preference for reform, account for the intention to blow the whistle again. To examine their effect, we performed a regression analysis controlling demographic variables because education level was significantly associated with some of the important independent variables in the above correlation analysis. We checked whether the sample of 127 external whistleblowers was large enough for a significant fit of the regression model, using the a-priori sample size calculator for multiple regression analysis. The result was that the sample size is appropriate for the analysis while the minimum required sample size for the regression model with eight predictors, using an alpha level of 0.05 and a statistical power of 0.80, is 108 (see <http://www.danielsoper.com/statcalc/calculator.aspx?id=1>). Table 5 shows the details.

Table 5 summarizes the results of the regression analysis of the effects of the independent variables on the intent to blow the whistle again. The regression model was significant (Adj. $R^2 = 0.157$, $F = 5.694$, $p < 0.001$). The effects of morality and the perceived negative consequences of whistleblowing were significant ($b = 0.607$, $p < 0.001$; $b = -0.207$, $p < 0.05$, respectively), showing that morality significantly increases the intent to blow the whistle again, whereas the perceived negative consequences reduce this intention. Emotion and cost-benefit analysis appeared not to significantly influence the intention. These results fully supported hypotheses H2_a (*Morality will significantly contribute to increasing the intention to blow the whistle again*) and H2_b (*Cost-benefit calculations and emotion will not have a*

Motivational bases	Morality versus emotion		Emotion versus cost-benefit	
	Morality	Emotion	Emotion	Cost-benefit
Mean (SD)	4.42 (0.65)	3.13 (1.01)	3.13 (1.01)	2.78 (1.03)
Mean differences	1.29		0.35	
t-value	12.153***		3.193**	

** $p < 0.01$; *** $p < 0.001$; two-tailed tests.

significant effect on the intention to do so again). Hypothesis H2_c (The perceived negative consequences that result from blowing the whistle will reduce the intention to do so again) was also accepted, showing that the more negative consequences whistleblowers perceive that they suffered after disclosing wrongdoing, the more they would not raise concerns again if they faced the same situation. The effect of the preference for reform was not significant ($b = 0.291$, $p > 0.05$) when the motivations were included in a regression analysis as a predictor of the intention although the preference for reform was significantly related with the intention in the above correlation analysis. Based on this result, Hypothesis H3 was not accepted.

5 | FINDINGS AND DISCUSSION

We believe that this study provides some interesting findings, as they reflect the views of actual whistleblowers rather than respondents to a hypothetical scenario. First, morality was the most important driver of external whistleblowers' viewpoints guiding their decision to blow the whistle, followed by emotion and cost-benefit calculations. External whistleblowing was triggered not by a single motivation but by a mix of multiple motivations: morality, emotion, and cost-benefit analysis. This is in line with previous studies (e.g., Contu, 2014) that the motives for whistleblowing may be mixed. Second, as for the intention to blow the whistle again, only morality out of the

TABLE 5 Effects of the predictors on the intent to re-blow the whistle ($N = 127$)

Predictors	Dependent variable: Intention to blow the whistle again		
	B	B	T
Morality	0.607	0.327	3.422***
Cost-benefit	0.058	0.049	0.570
Emotion	-0.072	-0.060	-0.704
Negative consequences	-0.207	-0.168	-2.007*
Preference for reform	0.291	0.160	1.683
Constant	0.933		1.033
Adj. R^2	0.157		
F value	5.694		
Significance	0.000		

* $p < 0.05$; ** $p < 0.001$; two-tailed tests.

TABLE 4 Results of t test of the motivations ($N = 127$)

three motivations was significant. Third, the perceived negative consequences as a result of blowing the whistle were a significant factor in reducing the intent to blow the whistle again. Fourth, although external whistleblowers perceived themselves as highly reform-oriented, the preference for reform did not have a significant effect on the intention to blow the whistle again. These findings have several theoretical and practical implications, and some of them are somewhat different from the assumptions or views adopted in previous studies.

Among the three motivations, external whistleblowers considered morality (as assessed by the belief in moral values) the most important in their decision to disclose wrongdoing. This result supports the claim of previous studies that morality is a central motivation for external whistleblowing, reducing some confusion in the understanding of how people are motivated to raise concerns about wrongdoing. Avakian and Roberts (2012, p. 71) stated that morality is an important value that inspires workers to have courage to blow the whistle and "persistence against the harshness experienced as a result of their actions." If external whistleblowing is mostly driven by moral values, it would be difficult to control it by a policy or managerial approach focusing on costs and benefits, while offering positive recognition to whistleblowers and introducing ethical training programs which underline moral responsibilities would be more effective in improving the willingness to report wrongdoing.

Emotion was the second most important motivation for external whistleblowing. This result offers some supporting evidence for the findings of previous studies (e.g., Henik, 2008; Hollings, 2013) that the decision to raise concerns is motivated by emotion, particularly anger. Indeed, it is hard to understand how the decision to blow the whistle could be made without considering the role of emotions as a primary factor. Liyanarachchi and Adler (2011, p. 176) stated that an organizational "retaliation invokes emotions, especially anger," and "when anger is invoked, (people) tend to do things even if their actions cost them something" (as cited in Ariely, 2009, p. 83). We regard the internal reporting of concerns about wrongdoing as desirable for employers, workers, and society. Nevertheless, when emotion plays a significant role as a motivation for external whistleblowing, a psychological approach such as counseling would seem to be valuable in helping an organization manage the potential risks of external disclosures. Ugazio, Lamm, and Singer (2012) maintained that the roles of emotion for moral responses can vary depending on the type of emotion. For example, Weiner (1986) divided emotion into two types in the attribution theory, according to whether or not emotion is generated by a specific cause: attribution-independent

and dependent emotions. When a behavioral response is guided by an emotional feeling about whether an event or behavior is good or bad, anger is regarded as an emotion, not just in general but in particular, most commonly representing attribution-dependent emotion that occurs by assessing whether the cause is acceptable. Choi and Lin (2009) found in their study on the role of emotion in crisis that responsibility and behavioral response to a crisis were significantly associated with attribution-dependent emotion (anger, disgust, contempt, surprise, fear, and distress), but not with attribution-independent emotion (alertness and confusion). Given that the role of emotions in workers' moral perceptions and responses has still not been fully examined (Brown & Mitchell, 2010), it might be worthwhile to further explore the roles of these two types of emotions because they may differ from each other in the decision to blow the whistle externally.

Cost-benefit calculation was the least important in the decision-making process to blow the whistle externally, although many whistleblowing studies (e.g., Cassematis & Wortley, 2013; Delk, 2013; Keil et al., 2010; Miceli et al., 2012) have assumed that the weighing of costs and benefits is a major factor. Our respondents perceived that costs and benefits were relatively less important than morality and emotion. This result suggests that improving monetary incentives would not be of much help in encouraging employees to report illegal activity in the workplace to authorities concerned. However, this finding does not reject or discount the importance of cost-benefit calculations as a motivation in internal whistleblowing or for the intention to blow the whistle. Cost-benefit analysis could be rather a more important motivator for internal whistleblowing and the intention to blow the whistle than for external whistleblowing and whistleblowing as an actual behavior, because a cost-benefit analysis can be applied more accurately in a situation that is stable and in which it is possible to predict results with certainty. For example, Miceli et al. (2009) maintained that monetary payouts to whistleblowers could increase internal whistleblowing in terms of its intention and its frequency. Brink, Lowe, and Victoravich (2013) found that monetary rewards for internal whistleblowing increase the intention to use internal channels to report wrongdoing as they replace the role of morality as an intrinsic motivator in the decision whether or not to blow the whistle. Keil et al. (2010) also reported that "benefit-to-cost differential" creates the intention to blow the whistle. These studies show that the importance of cost-benefit analysis as a motivation may differ depending on whether whistleblowing is internal or external and on whether the whistle is actually blown or there is simply an intention to do so.

As for the intention to blow the whistle again, our findings are consistent with previous studies (Greaves & McGlone, 2012; Jos et al., 1989; Peeples et al., 2009) in identifying morality and the perceived negative consequences as the significant factors. The results show that whistleblowers who were motivated by a high moral obligation would blow the whistle again, having no regrets about their behavior, and whistleblowers who were seriously damaged because of blowing the whistle would never raise concerns again. Cost-benefit analysis and emotion as motivations had no significant association with the intent to blow the whistle again. The fact that perceived

negative consequences were a significant factor in reducing the intention to blow the whistle again, but the cost-benefit analysis (which partly reflects such negative consequences) was not, can be interpreted in two ways. One is because the significant effect of cost-benefit analysis on the intention was replaced by that of the perceived negative consequences in the regression analysis. The other is because the perceived negative consequences were measured by the harm which resulted from blowing the whistle – which is unlike cost-benefit analysis that was assessed by how important it is considered as a motivation in the decision to blow the whistle first. It is yet unclear which one is a better interpretation. More research is, thus, necessary. A preference for reform was not significant in increasing the intention to blow the whistle again either, although external whistleblowers identified themselves as highly committed to changing the status quo. In summary, the results suggest that more moral rewards to, and better protection against the retaliation by employers and colleagues for, employees who report wrongdoing would help increase the intent to blow the whistle again. Acknowledging the value of reporting through open discussion and giving awards, prizes, etc., to whistleblowers can be a means to improve the intention to disclose wrongdoing again (Brown et al., 2014). It goes without saying that this is an area where management can have a big impact.

6 | CONCLUSIONS

This study investigated how morality, cost-benefit analysis, and emotion as motivations of actual external whistleblowers play important roles in deciding to blow the whistle, and the effect of those motivations, perceived negative consequences, and preference for reform on the intent to blow the whistle again. The hypotheses were tested through an analysis of data which were collected from 127 Korean external whistleblowers. We found that while the whistle is blown as a result of a mix of motivations, morality is the most important and cost-benefit analysis is the least. As for the intent to blow the whistle again, morality alone out of the three motivations and the perceived negative consequences of whistleblowing are significant factors. These findings have clear implications for both employers and policymakers. External reporting of alleged illegal activities to government authorities will be effectively encouraged by educating people about the moral value of speaking up against wrongdoing while monetary incentives would not help much in this situation. As regards the intent to blow the whistle again, managerial efforts in which moral values are inculcated or demonstrated to employees and the protection of whistleblowers from the disadvantages of disclosing wrongdoing can contribute to the willingness to do so. The lesson for law-makers is that compensation for those who experience a detriment as a result of whistleblowing may be insufficient for the intent to blow the whistle again. Thus, legislators need to deter retaliation by making it a serious criminal offense and making injunctions readily available, both to whistleblowers and anyone associated with them, who may have been adversely affected by reprisals.

This study makes a valuable contribution to the literature on whistleblowing in several respects. First, our study represents an attempt to reduce confusion in the understanding of whistleblowing motivations by examining the relative importance of three motivations of external whistleblowing: morality, cost-benefit, and emotion. Second, unlike most previous studies, we used data obtained from actual whistleblowers for testing the hypotheses. Third, we inquired into the factors that affect the intent to blow the whistle again, which, despite its importance, has not been covered yet. More studies are needed to examine the differences between the public and private sectors in terms of the three motivations. As Nayır et al. (2018, p. 160) state, “public sector ethics involves pursuing wider moral principles” and the duty of public employees is to serve public interest, and not maximize personal profits and minimize costs. Chen and Lai (2014) stated that the effects of potential harm on the intent differ between internal and external whistleblowing. Follow-up studies are recommended to ascertain how the findings of external whistleblowing in this study differ from those concerning internal whistleblowing about the three motivations and the intent to blow the whistle again. In addition, research on the differences between actual whistleblowing and the intent to blow the whistle in terms of the relative importance of the three motivations can be also warranted to provide more practical recommendations to practitioners of ethics.

7 | LIMITATIONS

This study has some limitations, the first being that its data were collected from Korean external whistleblowers. Previous studies (Park, Blenkinsopp, Oktem, & Omurgonulsen, 2008, p. 936; Park, Rehg, & Lee, 2005) have stated that intention of and attitudes toward whistleblowing may be influenced by cultural orientation or “traits such as Confucian ethics and collectivism.” We, therefore, acknowledge that the results of this study might not apply to external whistleblowers in other cultures. A second limitation concerns the fact that the findings were based on a self-report survey. Contu (2014) claimed that it is hard to ascertain the “pure” or real motive of whistleblowing by surveys or interviews with whistleblowers because the knowledge about the motive gained from whistleblowers is vulnerable to self-interested or socially desirable bias. Part of the data used in this study were also collected by visiting respondents, even though they are only a very few cases. One consequence of this might be that they have been inclined to answer questions in a more socially acceptable manner. Since whistleblowers can be the only source of motivation information, researchers need to find the best methods to overcome these limitations.

INFORMED CONSENT

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

ETHICAL APPROVAL

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

CONFLICTS OF INTEREST

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

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