

ABSTRACT

Would You Blow-the-Whistle on a Friend?

Analysis of the Significance of Relationships on Whistleblower Intentions

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Whistleblowing is an essential tool in exposing wrongdoings and ending corruption, however it can be an arduous and unforgiving task that few are willing to accept. Individuals that do decide to blow-the-whistle are often subject to retaliation, loss of employment, and defamation of character. Despite the costs associated with whistleblowing, there are individuals who are willing to come forward about these illegal, unruly, or unethical, acts. This study analyzes how a person's relationship with a wrongdoer affects whether he or she reports the wrongdoer's misconduct. In this study over 360 undergraduate and graduate business students were asked if they would report a wrongdoing based on a series of scenarios. The scenarios incorporated a variety of situations that could occur either at a university or a corporation. The data showed there was a significant difference in the responses from students when the wrongdoer was a stranger and when the wrongdoer had a closer relationship with the potential whistleblower. The data also exhibited that when a wrongdoer holds a superior position to the potential whistleblower, the potential whistleblower would be affected by the wrongdoer's superior position unless the wrongdoing committed is extremely severe. This study shows that the whistleblower's relationship with the wrongdoer does affect his or her intent to blow-the-whistle. This research is valuable in understanding the factors that drive the whistleblower's intent to report misconduct.

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WOULD YOU BLOW-THE-WHISTLE ON A FRIEND?
ANALYSIS OF THE SIGNIFICANCE OF RELATIONSHIPS ON WHISTLEBLOWER
INTENTIONS

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CHAPTER ONE

Introduction

In 1906, the novel *The Jungle* was written by novelist Upton Sinclair. The book exposed the poor working conditions experienced by the working class, grotesque images of the meat packing industry, as well as the corruption found in the U.S. government and business. Sinclair became hailed as someone who believed these wrongdoings had to be stopped and corrected, and his actions eventually led to the creation of the Food and Drug Administration (Mattson 2006).

Not all whistleblowers experienced the same successful results as Sinclair. Many whistleblowers will foster the courage to stand up for what is right, only to be beaten down and ignored. In the early 2000s, Armando Falcon was a chief regulator of Freddie Mae and Freddie Mac. He tried to call attention to the high rated bundles of risky mortgages that caused the sub-prime mortgage disaster. However, Congress denied his agency any power and ignored his complaint (Bedard 2005). Despite possible negative outcomes, whistleblowing is essential to ending corruption and other wrongdoings that occur on a daily basis. Therefore, understanding what drives whistleblowers to blow-the-whistle may lead to less corruption in this world.

Theories on whistleblowing have incorporated factors such as: personal characteristics of the potential whistleblower, the context of the misconduct, organizational structure, in addition to the type and severity of misconduct (Hersh 2002, 243-262). Other researchers have attempted to understand whistleblower intentions by

analyzing the psychological factors for instance: motivation, role theory, and interaction theory (Hersh 2002, 243-262). These factors are used to analyze their impact on the whistleblower's decision to blow-the-whistle as well as the whistleblower's decision to report internally or externally of the organization. This study focuses on one of these factors and analyzes whether a potential whistleblower's relationships play a role as to whether he or she reports misconduct.

This paper is divided into four parts. In the first part, I explain a brief history behind whistleblowing as well as define the term as it relates to this study. I also explain how relationships are formed and the different positive relationships that a whistleblower will have throughout his or her life. I then describe how these relationships can be classified according to their relationship closeness. The second part includes a description of the methods taken to conduct this study. I collected data for this study through the use of short surveys. University students were given surveys with scenarios describing wrongful acts committed by wrongdoers found in different relationship categories. The students were asked to choose their likeliness of blowing-the-whistle based on the facts of the scenario. The third part of this paper describes the results from two sets of chi-square tests. The first set of tests analyze how the relationship closeness plays a role in whistleblower intentions, and the second set of tests analyze how the impact of relationship closeness changes when the wrongdoer holds an authority position. The final part of the paper explains how the results of this study prove that the closeness of a relationship with a wrongdoer can affect a potential whistleblower's intentions to blow-the-whistle. Lastly, this study explains how a wrongdoer's status or rank can also play a significant role in whistleblower's intentions to blow-the-whistle.

CHAPTER 2

Experimental Theory

Injustices occur every day. Many of these injustices could have been eliminated if someone were to have spoken up. Before Christ, the Hebrew prophets in the Middle East, Hosea and Amos, were risking their lives to criticize the social injustices carried out according to the mandate of the rulers of the land (Vinten 1994). Today, these Hebrew prophets would be deemed “whistleblowers.” The term “whistleblower” originated in England when English policemen would blow whistles to alert the public and other officials of the occurrence of criminal acts (Hersh 2002, 243-262). However, the name was not officially used to describe ‘conscientious objectors,’ ‘ethical resisters,’ and ‘concerned employees’ until Otto Otopoka, an employee of the Office of Security, turned in classified documents regarding security risks in the new administration, to the Senate Subcommittee of Internal Security (Vinten 1994). Recently, whistleblowers have become a highly publicized topic due to the scandals involving Tyco, Enron, and WorldCom. Currently, the phrase “whistleblower” is commonly used to describe employees working in a corporation; however, a whistleblower can be a nurse, government employee, or any other person who comes forward about a wrongdoing. Whistleblowing is defined as “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 affect the action” (Mesmer-Magnus and Viswesvaran 2005, 277-297). While others have defined whistleblowing as involving

“the deliberate disclosure of information about non-trivial activities which are believed to be dangerous, illegal, unethical, discriminatory or to otherwise involve wrongdoing, generally by current or former organizational members (Hersh 2002, 243-262).

However, researchers cannot agree on an exact definition of whistleblowing.

Whistleblowers can report wrongdoings through either internal or external channels. Typically, whistleblowers will internally report a wrongdoing before exercising their external channel, but when they choose to use external channels of reporting, they are commonly portrayed negatively as a threat to the organization (Mesmer-Magnus and Viswesvaran 2005, 277-297). Regardless of the negative connotation associated with whistleblowing, whistleblowers are an important resource in detecting wrongdoings. KPMG conducted a study on 360 cases where fraud was detected in European, Middle Eastern, and African organizations. Of the 360 cases studied, one quarter were brought forward by employees of the companies (Kaptein 2011, 513-530). Researchers are trying to understand what motivates individuals to either internally or externally report wrongdoings, in order to find new ways to encourage others to exercise this right.

There are key steps in the whistleblowing process that describe the motivations that affect a person's decision to blow-the-whistle. The first stage of whistleblowing is the observation of an event and the realization that this event is wrong. The second stage occurs when the individual assesses whether the wrongdoing requires someone to actually report what has taken place. In the third stage, the whistleblower evaluates whether it is his or her responsibility to blow the whistle. Fourth, the whistleblower will perform a cost-benefit analysis of blowing the whistle (Keil et al. 2010, 787-812). In the

fifth stage of whistleblowing, the whistleblower will choose one of the following actions 1.) Leave the organization 2.) Report the wrongdoing through internal or external channels 3.) Refrain from taking any action and remain silent (Mesmer-Magnus and Viswesvaran 2005, 277-297). This study is focused on the factors that motivate the whistleblower's decision to report a wrongdoing.

Pros and Cons of Whistleblowing

In the third stage of whistle blowing, the potential whistleblower will compare the costs versus the benefits of blowing-the-whistle (Keil et al. 2010, 787-812). When the cost of blowing-the-whistle is greater than its perceived benefit, a potential whistleblower will refrain from reporting (Keil et al. 2010, 787-812). Of the many costs associated with whistleblowing, the possibility of retaliation often carries the most significant cost. Retaliation can result in the loss of one's job, defamation of character, and can even result in negative effects on one's career (Keil et al. 2010, 787-812). When a whistleblower is at risk of losing his or her job because of whistleblowing he or she must consider how easily he or she could find another job. In rural areas where employment is low, the costs of losing one's job tends to be higher and therefore more people decide to remain silent about wrongdoings (Miethe 1999). Also, the costs of retaliation are higher when others depend on the potential whistleblower's salary to live (Miethe 1999). However, the risk of retaliation decreases when the potential whistleblower has the ability to anonymously report the wrongdoing, and therefore lowers his or her costs associated with blowing-the-whistle. Another negative effect of whistleblowing is defamation of the wrongdoer. Defamation can occur even if the perceived wrongdoer has been falsely accused. For example, even if a manager has been falsely accused of sexual

harassment and has not been found guilty of such an act, he or she could suffer unwarranted consequences. Such an accusation could cause harm to the relationship between his or her spouse and could affect relationships he or she has with fellow co-workers.

Retaliation may be one of the key reasons people do not blow-the-whistle, but some believe that blowing-the-whistle is the better choice. Some potential whistleblowers believe that it is their personal duty or responsibility to blow-the-whistle. Miceli and Near (1984) found an individual, whose professional role requires him or her to report wrongdoings, is more likely to observe and report wrongdoings during and outside of work. For example, a police officer that is off duty is more likely to observe and report a wrongdoing than someone of another profession because the police officer's profession requires him to constantly report wrongdoings. There is a high rate of whistleblowers are external auditors because they are "guided by a professional code of ethics and the strong organizational policies within auditing firms concerning the appropriate means of reporting misconduct" (Miethe 1999). External auditors believe that they have a moral and legal responsibility to disclose misconduct and are reminded by company and professional policies.

To alleviate some of the "costs" associated with employer retaliation, the United States government has created laws to protect whistleblowers from the negative consequences of whistleblowing. The government has also created monetary incentives to encourage whistleblowing. Whistleblower laws provide protections for whistleblowers against employer retaliation. However, these laws vary depending on whether the offense occurred in a public or private setting and the type of alleged misconduct (Miethe

1999). Public sector employees such as public school teachers, fire fighters, government workers, etc. are given a wider array of legal protections as opposed to private sector employees (Miethe 1999). Under the False Claims Act, an individual can bring a civil action suit on behalf of oneself and the U.S. government against any person or company who commits fraud. It rewards the informant with a percentage of the money recovered and damages won by the government (Lipman 2012). In 2011, the Dodd-Frank Wall Street Reform and Consumer Protection Act created the SEC Office of the Whistleblower. The new office authorizes the SEC to reward an individual for reporting information concerning violations of federal laws by companies required to file under the SEC (Lipman 2012). Another whistleblower protection policy includes the Tax Relief and Health Care Act of 2006. This policy rewards individuals that provide tax fraud information to the IRS. Their reward is based on a percentage of tax money and associated penalties recovered by the IRS from the information provided by the whistleblower. Furthermore, there are other protections provided by governmental agencies and laws such as OSHA, the Clean Water Act, and the EEO (Lipman 2012).

Apart from monetary incentives, there can be emotional incentives related to blowing-the-whistle such as a feeling of self-efficacy and personal gratification. Whistleblowing can be seen as a way for an individual to gain control because he or she has “valuable information” (Miethe 1999). A whistleblower will also obtain self-gratification by exposing some wrongdoing, preventing harm, or getting revenge on an enemy (Miethe 1999).

Relationships with the Wrongdoer

A potential whistleblower is someone who has distinct knowledge of a wrongdoing and has the ability to do something about the situation. Some believe that this knowledge places whistleblowers in a position where they have a moral and legal duty to blow-the-whistle and help society. This moral and legal obligation is referred to as “Good Samaritanism” (Vandekerckhove and Tsahuridu 2010, 365-380). Good Samaritanism claims that in the absence of a special relationship, including professional and contractual relationships, with the injured party, the whistleblower will do what is necessary to help the injured or potentially injured party (Keil et al. 2010, 787-812). The idea of “Good Samaritanism” is based on the Good Samaritan parable from Luke 10:25-35. In the parable, a man is attacked, stripped and thrown on the side of the road by robbers. On separate occasions, a priest, a Levite, and a Samaritan pass by the man. The priest and the Levite do not stop to help the man, but the Samaritan bandages up the man and finds him a place to rest until he has recovered. Potential whistleblowers are like the Samaritan in the Good Samaritan story because they have become aware of a wrongdoing and they must choose whether to pass by or stop and help. Unfortunately, it is common for potential whistleblowers, with critical knowledge, to actually remain silent and do nothing. However, potential whistleblowers are usually not in an ordinary Good Samaritan situation. Typically, whistleblowers know the person who has committed the wrongdoing, they know the person who has been injured by the wrongdoing, or they know both parties. A person’s relationships affect the way he or she thinks and acts. Miethe (1999) found that “acts of misconduct involving close friends who are co-workers

are more likely to be ignored than similar conduct done by rivals and less cherished co-workers” thus proving that “relationship” has an affect on an individual’s decision to blow-the-whistle (Miethe 1999). Students from Australia and Ireland were asked if they would blow-the-whistle when they knew the person committing unethical behavior. Only eight percent of the students from Australia and three percent of the students from Ireland responded that they would blow-the-whistle (O’Leary and Cotter 2000, 108-115). These studies show that the relationship between the potential whistleblower and the wrongdoer has a significant impact on whether the potential whistleblower reports wrongdoing. The current study analyzes if the relationship between the whistleblower and the wrongdoer affects whether the whistleblower reports the wrongdoing, when that wrongdoer is an authority figure. There are other relationship possibilities that can occur between the whistleblower and the other parties involved in the wrongdoing that are not analyzed in the studies mentioned above: X and Y. My paper looks at these other two relationship possibilities and their effect on the whistleblower’s decision to blow-the-whistle. In addition, this study analyzes the relationship between the whistleblower and the wrongdoer based on positive relationships the whistleblower has with the wrongdoer. A positive relationship is one in which both parties do not feel discontent toward each other. In the next section, I discuss the types of relationships I will study.

Relationships

Strangers

The most impersonal and least close affiliation with another person is the when that person is a stranger. A stranger is someone who is “relationally distant but spatially proximate” (Horgan 2012, 607-622). Horgan (2012) describes the relationship between

strangers as “strangership” and explains that the phrases “stranger” and “friend” describe a specific social type whereas friendship and strangership describe the relationships between these relationships (Horgan 2012, 607-622). Where friendships are formed from “mutual recognition of shared specific characteristics” strangers are brought together only by general characteristics. One of these general characteristics can be physical proximity. General characteristics can also be group and cultural association. When strangers first meet, their interactions are based on cultural rules and behavioral norms. As the strangers’ relationship progresses these social norms will be used to benchmark the behavior of the other person to understand the extremity of his or her values and beliefs. Typically, strangers will have structured conversations, and communication between parties is often difficult and impersonal (Burnett, McGhee, and Clarke 1987). Strangers are often brought together in non-physical situations. For instance, an employee authorizing payroll information comes across information on an employee he or she has never met. At that instant, both employees have “crossed paths” but have not physically met. In this study, I incorporate situations where the potential whistleblower and wrongdoer cross paths in physical and nonphysical situations.

Acquaintances

There is a distinct difference between two people who are acquaintances and those who are friends. Acquaintances are defined as having “little familiarity and contact.” They tend to know each other through “casual encounters.” Acquaintances may only interact because of involuntary circumstances (Jehn and Shah 1997, 775-790). Also, acquaintances are less committed and less cooperative than friends. In addition, acquaintances communicate less and give each other less support than friends (Jehn and

Shah 1997, 775-790). This support for each other tends to be motivated to complete tasks and achieve common goals. Workplace acquaintances do not have as many informal interactions as workplace friends, and they do not share as much personal information about themselves. Typically, coworkers become acquaintances because of their physical proximity at work. Also, coworkers become acquaintances when they are required to work together on projects and tasks. The acquaintance relationship will occur when both parties have solely utilitarian motives.

Friendships

Interactions between friends are typically unstructured and do not follow the “rules of politeness” (Burnett, McGhee, and Clarke 1987). Conversations may include interruptions, abbreviated communication, and casual language. Friends develop their own set of rules that follow a more informal set of standards. This set of rules changes as the parties become more familiar with each other. Friends tend to form with individuals in close proximity especially when proximity is a predictor of frequency of interaction (Myers 1983). The closer two individuals are to each other, the higher the frequency of interactions. This is a predictor of relationship closeness. Another major predictor of a relationship becoming a friendship is “likeness.” Individuals are more likely to have positive feelings that will progress into closer relationships when these individuals have similarities in beliefs, attitudes, physical attractiveness, and cultural backgrounds (Myers 1983). In friendships, individuals will engage in situations and activities that are not a requirement of their formal role. For example, two classmates are working on a school project together. When they have finished working on their project, one group member invites his or her classmate out for dinner. By formal standards, the classmate does not

have to accept the invitation, but by accepting, he is voluntarily engaging in a situation with his or her classmate.

Close Friends and Family

Close friends, family members, and spousal relationships are representative of some of the closest relationships a person may have throughout his or her life. These relationships tend to share the most intimate information with close friends and one's spouse. Once a certain level of intimacy is reached between individuals, they will feel bound toward each other. They will feel like they have little to lose when revealing more intimate information. Individuals who have formed a friendship voluntarily will be more likely to reach an intimate, closer relationship (McCall 1970). Close friends will maintain a level of commitment toward each other. Commitment is defined as "the process whereby individuals accumulate obligations to one another over time" (McCall 1970). However, when individuals require too many obligations from each other, their relationship will often become strained and will deteriorate (McCall 1970). The closest relationships exemplify both parties acting loyal, honest, supportive, and accepting toward each other (Sternberg 1983). These relationships are also commonly between individuals with similar interests and beliefs (Sternberg 1983).

Researchers have found that the behaviors expected of close friendships are also found in other close relationships such as between family members (Burnett, McGhee, and Clarke 1987).

Workplace Friendship

Whistleblowing has become an increasing topic of interest in the corporate setting. Therefore, it is important to describe the different relationships that whistleblowers could have in this particular atmosphere. In a corporation, there tend to be friendships between coworkers, as well as between subordinates and supervisors. These relationships are termed “workplace friendships” (Sias and ebrary 2009). Workplace friendships are unique relationships found in the workplace because they are voluntary as opposed to most workplace relationships that are obligatory. In addition, workplace friendships have a fuzzy boundary between being friendly and supportive out of honest accord and being friendly and supportive because it is an organizational requirement (Sias and ebrary 2009). When friends that are not co-workers end their friendship, they can choose to never see each other again. However, when workplace friendships end, both parties may continue to interact because of job requirements. These types of friendships can also be a unique form of support because both parties can relate to workplace issues that family members and non-work friends do not understand (Sias and ebrary 2009). Workplace relationships tend to result in a high level of interdependence where both parties are more likely to help each other (Chieh-Peng Lin 2006, 175-182). Sias and Cahill (1998) found that workplace friendships grow in the following manner: acquaintance to friend, friend to close friend, and close friend to best friend. The initial shift from acquaintance to friend occurs when both parties interact more often (Sias and Cahill 1998, 273-299). These interactions occur due to physical proximity, from taking lunch breaks together, and from working together on tasks and projects. It is also brought

on by conversation shifting from only work related to non-work related topics. When workplace friendships shift from friend to close friend, conversations shift more toward life events and problems at work. Coworkers that become close friends rely on each other for a significant amount of support, and each party is less cautious and more comfortable telling the other party intimate information, especially regarding work related problems (Sias and Cahill 1998, 273-299). The amount of time both parties have known each other is also a factor affecting the closeness of their relationship (Sias and ebrary 2009).

Relationship Closeness

Relationships can be characterized by the degree of closeness between the two parties. Not knowing someone at all would be considered the least close relationship a person could have (e.g., this is a true “good Samaritan” situation). In contrast, a “close” friend or family member would be someone a person has known for an extended period and shares some type of bond. Dibble, Levine, and Park (2012) created the Unidimensional Relationship Closeness Scale (URCS) to provide researchers with a distinct gradation of relationships. They found that there were six specific categories of relationships: 1. Strangers 2. Casual/just friends 3. Friends with benefits/good same-sex friends/casually dating 4. Family 5. Seriously dating/best friends/engaged 6. Spouse. This particular scale aims at separating relationships based on the level of “psychological and behavior interdependence” (Dibble, Levine, and Park 2012, 565-572).

Other researchers produced another scale to measure the closeness of interpersonal relationships, the Relationship Closeness Inventory (RCI). In developing

the scale, college students were asked to identify one person, with whom they had the closest relationship and then answer a series of questions about that particular relationship. The study found that the closest relationships are most often with romantic partners, friends, and family (Berscheid, Snyder, and Omoto 1989, 792-807). Berscheid, Snyder, and Omoto (1989) found that the closeness of a relationship is not dependent on longevity alone, but also on the frequency with which two parties see each other in a given day. Furthermore, the more diverse the activities the two parties participate, affects the closeness of their relationship (Berscheid, Snyder, and Omoto 1989, 792-807). For this particular study, I combined the ideas from the URCS and RCI models as well as my research on relationship types. The RCI, analyzed the closest relationships experienced by individuals as Close Friends/ Family/ Spouse. I used this category to describe the closest relationship a participant could experience. However, my study does not include the spousal or engaged relationship in the closest relationship category. This relationship is not a common relationship for students at the undergraduate level at Baylor. From my assumptions and research, I believe the following four relationship categories are appropriate to investigate: 1. Strangers 2. Acquaintances 3. Friends 4. Close Friends/ Family. In closer relationships, individuals are trusting of each other, they rely on each other, and cherish the bond that has been formed between each other. Thus, potential whistleblowers will not want to act in a way that will taint or destroy their close relationships when they blow-the-whistle.

Hypothesis 1: A potential whistleblower's decision to blow-the-whistle is affected by the closeness of relationship the whistleblower has with the wrongdoer.

Supervisor-Subordinate Relationship

Throughout a person's life, he or she will hold both leadership roles as well more underlying roles. In school, students tend to see themselves as subordinates toward their professors, advisors, and upper-classmen. At work, employees see their managers, bosses, and executives as taking on that supervisory role. Even at home, a person will have supervisor-subordinate relationships with parents, grandparents, uncles, aunts, and older siblings. Supervisor-subordinate relationships are, "relationships in which one partner (the supervisor) holds direct formal authority over the other (subordinate employee)" (Sias and Ebrary 2009). They tend to be strong, high-quality relationships that are characterized by the creation of "mutual trust, respect, and obligations among the relationship partners" (Sias and Ebrary 2009). However, supervisor-subordinate relationships do not become "high-quality" immediately. George Graen and Uhl-Bien (1995) found that supervisor-subordinate relationships evolve over time beginning in the "stranger" category and advancing towards, "the 'acquaintance' category and eventually continuing to the 'maturity' status." A stranger relationship begins when individuals first come together and one individual takes on the supervisor role and the other takes on the subordinate role. Supervisor-subordinate strangers will typically only converse in a more formal manner and the supervisor will provide only information to the subordinate that pertains to completing obligations (Graen and Uhl-Bien 1995, 219-247). As a supervisor and subordinate's relationship becomes closer and they fall into the "acquaintance" category, conversations will become less formal and pertain to work as well as personal matters (Graen and Uhl-Bien 1995, 219-247). According to Graen and Uhl-Bien (1995),

some supervisor-subordinate relationships will progress past the acquaintance stage and be classified under the “mature” category. In this particular category, the relationship tends to have lasted for an extended period of time, and the supervisor and subordinate rely upon each other for loyalty and support. Also, supervisors and subordinates, with mature relationships, will have extreme influence over each other (Graen and Uhl-Bien 1995, 219-247). Supervisor support occurs more when the supervisor and subordinate’s relationship falls under the “acquaintance” or “mature” categories created by Graen and Uhl-Bien, or the “casual/just friends” relationship found on the URCS. When supervisors are closer to their subordinates, not only is there support, but also, “there is empathy and an attempt to understand, listen, and maintain feelings of mutual respect” (Sims and Keenan 1998, 411-421). However, employees who have supportive supervisors and feel loyalty to those supervisors will, “feel a greater responsibility to ensure that their supervisors are not adversely affected by the whistleblowing claim” (Mesmer-Magnus and Viswesvaran 2005, 277-297).

An initial meeting of supervisors and their subordinates begins with providing basic instructions and information for the subordinate to complete tasks. In a business setting in particular, new employees begin work feeling confused and uncertain about performing tasks and integrating into the work atmosphere and culture. When a subordinate is new to the office, he or she relies greatly upon his or her supervisor to provide information to reduce their uncertainty as to work requirements. As the subordinate and supervisor become better acquainted, the subordinate will become “more concerned with their image and the impression they’re making on others in the workplace” (Sias and Ebrary 2009). As a result of this concern, employees will begin to

omit information that reflects negatively on their supervisor. However, the more trust that is involved between a supervisor and a subordinate, the less the subordinate will fear tarnishing his or her image and will exchange information more freely with his or her superior.

The supervisor-subordinate relationship is unique because one person in the relationship has authority over the other. This authority gives the supervisor control and power over subordinates and gives them more of an opportunity to be “perpetrators of workplace abuse” (Sias and Ebrary 2009). Supervisor abuse can be anything from sexual harassment to being hypercritical of subordinates. Not only are supervisors and managers common perpetrators of wrongdoings, they are also known for being the first to retaliate against a whistleblower (Keenan 1990, 223-235).

Supervisor-subordinate relationships are similar to typical employee relationships in that there are different levels of closeness. However, unlike typical employee relationships, the supervisor-subordinate relationship is unique because the supervisor has a larger influence over the other person, and the subordinate relies more on the other person for support. From the subordinate’s perspective, having a closer relationship with someone higher up in the organization can result in more organizational power and influence (Sias and Ebrary 2009). Because of this, I believe a whistleblower will be less likely to report his or her supervisor the closer their relationship.

Hypothesis 2: The relationship between the observer and the wrongdoer, when that wrongdoer holds a superior role, will have a significant effect on whether the whistleblower reports the wrongdoing.

Organizational Characteristics and Whistleblowing

A potential whistleblower will be affected by a number of factors when deciding to report misconduct. One of these major influences is the organization for which the whistleblower works. Whistleblowers are more likely to blow-the-whistle when they work for an organization that encourages the reporting of misconduct (Miethe 1999). For example, when a company has repeatedly informed its employees about internal channels employees can use to report misconduct, an employee will typically feel more encouraged to blow-the-whistle because he or she knows where to report (King III 1999, 315-326). Also, when a company has open communication within the organization, a potential whistleblower will be more likely to blow-the-whistle (King III 1999, 315-326).

The structure of the organization also plays a role in encouraging potential whistleblowers to report misconduct. Organizational structure is defined as "consisting of formal reporting relationships, including the number of levels in the hierarchy, the span of control of managers and supervisors, and the communication within the organization across departments" (King III 1999, 315-326). Communication channels are the most important aspect of an organizational structure when it comes to understanding whether a person will come forward about a wrongdoing (King III 1999, 315-326). When an organization has numerous levels within each department, whistleblowers will be encouraged to externally whistle blow because the whistleblower may have to go through many levels of communication to be heard (King III 1999, 315-326). Whistleblowers in

organizations with a vertical (hierarchy) structure are less likely to use internal channels because employees tend to feel less powerful. A matrix organizational structure is when "two forms operate with balanced priority and authority on a relatively permanent basis and there is a balance of power between department heads and project managers" (King III 1999, 315-326). In this organizational form, the whistleblower is more likely to come forward when he or she is in a more powerful role or when the wrongdoer is someone in upper management (King III 1999, 315-326). A horizontal structure encourages "problem-solving and information sharing across different work groups" (King III 1999, 315-326). Communication among employees at the same level is increased under this organizational structure. However, communication channels can be "unclear, difficult, or time consuming" if a whistleblower's supervisor or boss is far removed and if they are located in a different organizational unit (King III 1999, 315-326).

The size of the organization also plays a major role in potential whistleblower intentions. Miceli and Near (1992) found that whistleblowing is more likely to occur in smaller organizations. Larger organizations do not value individuals the same as smaller organizations. It is easy to replace individuals in a large organization than in a small organization because larger organizations do not depend on each single individual to continue or operate as efficiently and effectively. Also, in larger organizations employees tend to perceive themselves as less influential and therefore affect their willingness to blow-the-whistle.

The influences the organization has on a whistleblower's intentions to report wrongdoings are not analyzed in this study. However, the ease of communication due to

organizational structure and the organization's size will affect the likelihood the whistleblower will come forward about a wrongdoing.

Severity

Research has shown that the severity and nature of a wrongdoing is positively correlated to a whistleblower's intent to blow the whistle (Hersh 2002, 243-262). Whistleblower situations can be separated into situations where there is clear illegality, potential illegality or danger, and a violation of a business or social policy (Westin et al. 1981). Scenarios in which someone has clearly violated a law include deliberate violation of labor laws, false auditing reporting, bribery of government officials, and racial discrimination (Westin et al. 1981). A whistleblower may work for a company producing products that seem to not follow product regulations; this would fall under the category where a potential illegal act or a potential danger has occurred (Westin et al. 1981). A company could be partaking in acts that are not necessarily illegal but employees perceive them as immoral. These scenarios fall under the category where a business or social policy has been violated. In addition, there is a distinct difference between someone who has broken a governmental law versus someone who has broken a company rule (Miceli, Near, and * 1991, 113-130). The materiality of the wrongdoing also plays a role in the severity of the situation. When the wrongdoing involved more than \$100,000 the rate of whistleblowing increased significantly. In addition, whistleblowing is "more than eight times more likely to occur" if the misconduct occurs on a continuous basis (Miethe 1999). Whether or not someone has been injured by the event also plays a significant role in a person's willingness to positively help the injured

party. In particular, emergency situations are different than non-emergency situations because they are rare, unusual, and unforeseen (Latané and Darley 1970).

CHAPTER THREE

Experimental Methods

Subjects

All participants in the study were undergraduate students at the sophomore level or higher who attend a four-year, accredited university. All participants were between the ages of 18-28 and were enrolled in a business class. At the end of each class surveyed, students were asked to participate in the study, were informed that participation was optional, and anyone who did not wish to participate was free to leave. After the instructions were announced, the surveys were randomly distributed to all students who wished to participate. After completing the survey, the participants were asked to detach their informed consent form, place it in one pile and place the survey in another pile. After each participant handed in the survey and consent form, he or she was given the option to enter into a raffle for a gift card to a local restaurant. To enter the raffle, the student was asked to write his or her name on a notecard and place the notecard in a third pile.

Scenarios

The scenarios used in this study incorporate events that could occur in both the workplace and at a university. Many of the individuals who participated in the study were students who may have had limited experience in a corporate setting, therefore, many of the scenarios were based on events that could occur at a university. Burton and Near

(1995) found that cheating in school was equivalent to embezzling funds or misreporting time worked because both are considered wrong behavior and both situations threaten an organization's existence. In addition, they found that reporting cheating is seen as an equivalent to blowing-the-whistle on a work occurrence (Burton and Near 1995, 17-30). Therefore, the scenarios based on university situations can be representative of situations that occur in the corporate setting.

When creating the scenarios, I incorporated a variety of situations that a potential whistleblower could face. However, to incorporate scenarios with different severities and not have the severity of the wrongdoing affect my results, I created a 3-point severity scale. A rating of 3 represents the highest severity and a rating of 1 represents the lowest severity. A scenario was given a 3-point rating when it described a scenario where clear illegality occurred and there were significant consequences to the violation. The 3-point severities included scenarios describing theft of a material amount, situations where someone was seriously injured, or when sexual harassment was involved. In these types of situations, people feel the most obligated to help and are the most likely to act (Robinson, Robertson, and Curtis 2012, 213-227). Scenarios earning a 2-point rating were illegal acts with less severe consequences to all parties. These scenarios described petty theft, situations resulting in minor injuries, or when significant moral rules were broken. A 1-point rating was granted to scenarios that described a wrongdoer conducting a minor offense such as breaking a rule that is broken on a day-to-day basis or a person seeking help for a minor issue such as needing directions.

Surveys

Twelve scenarios were presented to each participant. In the twelve stems, four different levels of closeness were depicted. For each level of closeness, three different parties were included. The relationship levels in descending order of their closeness are: 1.) Stranger 2.) Acquaintance 3.) Friend 4.) Close Friend/ Family Member. The three parties in the scenarios are: 1.) Wrongdoer 2.) Wrongdoer who is Authority Figure 3.) Injured Party.

The participants were asked to choose a number, on a seven-point Likert scale, to represent the likelihood that they would help someone in need or notify someone about a wrongdoing. To keep participants' responses from being affected by variations in the severity of the situation, all possible scenarios were rated on a 3-point severity scale. All of the scenarios within any individual survey fell under the same rating on the severity scale.

Six surveys were created for this study. At the top of each survey was a survey code. The first number in the code is either a 1 or a 2. This number represents the survey's form. There are two forms of each severity to allow for more variety in the situations described in the scenarios. The second number on the survey code is a number 1 through 3 representing the severity of the scenarios. For example 1.1 was form 1 with a severity of 1. The layouts of the surveys are as follows:

<i>Form</i>	<i>1</i>
<i>Severity</i>	<i>1</i>

		Whistleblowing		Helping the injured Party
		<i>Wrongdoer</i>	<i>Wrongdoer who is Authority Figure</i>	
Closeness of Relationship	<i>(1) Stranger (WU)</i>	<i>(5) Stranger (AU)</i>	<i>(9) Stranger (IU)</i>	
	<i>(2) Acquaintance (WA)</i>	<i>(6) Acquaintance (AA)</i>	<i>(10) Acquaintance (IA)</i>	
	<i>(3) Friend (WF)</i>	<i>(7) Friend (AF)</i>	<i>(11) Friend (IF)</i>	
	<i>(4) Close Friend/ Family (WC)</i>	<i>(8) Close friend/ Family (AC)</i>	<i>(12) Close friend/ Family (IC)</i>	

Figure 1: Layout of Survey Questions

All surveys used to collect data for this study are found in Appendix C.

Likert-Scale

Likert-scales allow for participants to express to what degree they “agree” or “disagree” with the scenario. Three and five-point Likert-scales result in more participants choosing the “neutral” or “uncertain” response during a test. A larger Likert-scale is necessary because there is a distinct difference between someone being absolutely likely to blow-the-whistle, someone being very likely to blow-the-whistle, and someone

only being somewhat likely to blow-the-whistle. This distinction also applies to when a person is absolutely unlikely, very unlikely, and somewhat unlikely to blow-the-whistle. Due to these factors, I believed a seven-point scale was the most appropriate scale size for this study (Matell and Jacoby 1972, 506-509). Larger Likert-scales cause participants to become bored and distracted, however in this study, participants were given brief, twenty-five question surveys that took most participants under ten minutes. Therefore, the increase in ratings used on the Likert-scale did not cause participants boredom and therefore did not negatively affect responses.

Pilot Test

I performed a pilot test on thirty students most of whom were underclassman. Most of the participants were surveyed during a freshman level class required for the Baylor Interdisciplinary Core (BIC). The students in this class typically have not entered a particular discipline at the undergraduate level. The pilot test not only gave me a preview as to what trends I could expect from the experiment, it also gave me an understanding of approximately how long it would take participants to complete the survey. After the pilot test was conducted, the following questions were added to all surveys in the study:

17. What is your major?

18. Approximately how many hours have you completed at the undergraduate level or higher?

*20. Approximately how many hours of **business** classes have you completed at the undergraduate level or higher?*

The addition of these questions allowed me to understand the effect a person's academic background can have on the results of the survey. At Baylor, students who are business majors have to take an introduction to business course. All students in this class have to

memorize Baylor's honor code. Particular classroom experiences and knowledge could play a major role in the results of the survey; therefore the survey recorded major as well as an understanding of each participant's course background. I also reformatted particular questions to allow participants to better understand what these questions were asking. All surveys used in the pilot test can be found in Appendix B.

Changing Data to Binary

In order to analyze my results, I converted my data into binary data. The conversion was essential for me to analyze the probability that someone would "blow-the-whistle." When converting the data, I decided that all participants who answered "Not at all likely," "Very unlikely," "Somewhat unlikely," or "Neutral" (numbers 1 through 4) to describe his or her likeliness to blow-the-whistle would fall into the category "Does not blow-the-whistle." All responses that fell under this category were converted to 0's. The responses in this category were converted to 0's. All participants who answered "Somewhat likely," "Very likely," or "Absolutely likely" (numbers 5 through 7) were placed in the category "Blows-the-Whistle. All responses that fell into this category were converted to 1's.

Chi-Square Test

I used a chi-squared test in order to analyze my data. A chi-square test is used to determine if there is a statistically significant relationship between two variables. The test will conclude whether the relationship between the variables is statistically significant, however, it does not indicate the strength of the relationship. In my study I am looking to see if there is a difference in the amount of participants who will blow-the-whistle

when the wrongdoer is a stranger to the whistleblower and when the wrongdoer has a closer relationship with the whistleblower. I also analyze if there was a significant difference between the amount of people who would blow-the-whistle when the wrongdoer was an authority figure then when the wrongdoer did not hold an authority position. The assumptions for the model do not require the data to follow a specific underlying distribution shape (Morgan 2007). The model does assume the data came from a random sample. In addition, a chi-square test also requires that there be a frequency of 5 in every data cell (Morgan 2007). My data came from random samples, and none of my data cells had a frequency of less than 5. Therefore, I concluded that a chi-square test was the most appropriate test for this analysis.

CHAPTER FOUR

Results

Relationship Chi-Square Tests

This study analyzed over 360 undergraduate and graduate students responses as to whether they would blow-the-whistle given a scenarios occurring in a corporate or university setting. The scenarios described situations where an offense had taken place and the individual was aware of who had committed the wrongdoing. In each scenario the wrongdoer had a relationship with the whistleblower that fell into one of the following categories: 1.) Stranger 2.) Acquaintance 3.) Friend 4.) Close Friend/ Family Member. Tests were conducted to understand how the changing relationship affected participants' responses. The data showed relationship does play a role in a whistleblower's intentions to report. It also found when the wrongdoer was an authority figure, participant's responses changed.

I performed a total of 72 chi-square tests on my data to analyze the effects of relationship closeness on a whistleblower's intentions to blow-the-whistle. A chi-square test was performed across 8 relationships for each of the 6 surveys. The same test was run on the 8 relationships for each of the 3 severity levels. To run the tests by severity level, I combined the data from the surveys that had the same severity level. For example, the data from survey 1.2 (form 1 severity 2) and 2.2 (form 2 severity 2) were combined into one data set and analyzed using chi-square tests. I want to know, if the closeness of relationship with the wrongdoer will play a significant role in the amount of people who will blow-the-whistle when the wrongdoer is not an authority figure. I want to know if a

whistleblower has a relationship with a wrongdoer who is an authority figure, will he or she be more or less willing to blow-the-whistle when the relationship is closer than the “stranger” relationship. In general, these chi-square tests display if there is a significant difference in responses when the whistleblower has different levels of relationship closeness with the wrongdoer. This difference was significant when $p \leq .05$.

Chi-Square Tests by Survey

Of the 72 tests, only 54 of them were actually analyzed for this study. The results from each test are shown in Figure 2. A “Y” meant that the test had significant results and an “N” meant that the test did not have significant results. I found that 35 out of the 54 chi-square tests, showed

significant results. This means relationship closeness plays a role when it comes to predicting a whistleblower’s actions. The majority of the significant chi-square tests occurred when the relationship

		<i>Relationship Category</i>					
		<i>WA</i>	<i>WF</i>	<i>WC</i>	<i>AA</i>	<i>AF</i>	<i>AC</i>
Data Set	<i>1.1</i>	<i>N</i>	<i>N</i>	<i>N</i>	<i>N</i>	<i>Y</i>	<i>Y</i>
	<i>1.2</i>	<i>Y</i>	<i>Y</i>	<i>Y</i>	<i>N</i>	<i>N</i>	<i>Y</i>
	<i>1.3</i>	<i>N</i>	<i>Y</i>	<i>Y</i>	<i>N</i>	<i>N</i>	<i>Y</i>
	<i>2.1</i>	<i>Y</i>	<i>N</i>	<i>Y</i>	<i>Y</i>	<i>Y</i>	<i>Y</i>
	<i>2.2</i>	<i>Y</i>	<i>N</i>	<i>Y</i>	<i>Y</i>	<i>Y</i>	<i>Y</i>
	<i>2.3</i>	<i>N</i>	<i>Y</i>	<i>Y</i>	<i>N</i>	<i>Y</i>	<i>Y</i>
	<i>Severity 1</i>	<i>Y</i>	<i>N</i>	<i>Y</i>	<i>Y</i>	<i>Y</i>	<i>Y</i>
	<i>Severity 2</i>	<i>N</i>	<i>Y</i>	<i>Y</i>	<i>Y</i>	<i>Y</i>	<i>N</i>
	<i>Severity 3</i>	<i>N</i>	<i>Y</i>	<i>Y</i>	<i>N</i>	<i>N</i>	<i>Y</i>
	<i>Total Y's</i>	<i>4</i>	<i>5</i>	<i>8</i>	<i>4</i>	<i>6</i>	<i>8</i>

Figure 2: Chart of Significant Relationship Chi-Square Tests

between the whistleblower and the wrongdoer fell in the close friends and family category. I analyzed the specific frequencies used in the chi-square tests and I found that in almost every AC and WC significant chi-square test (except for data set 2.2), the observed N under “blows-the-whistle” was lower than the expected N. This means the amount of participants that answered they would blow-the-whistle under the WU and AU categories was

significantly more than the amount of participants who answered they blow-the-whistle under the WC and AC categories. This means more people are willing to blow-the-whistle on someone they do not know than someone they would consider a close friend or family member.

The acquaintance relationship category had the least amount of significant chi-square tests. This means typically there is not a significant difference in the amount of people who will blow-the-whistle when the potential whistleblower and wrongdoer are acquaintances (WA and AA) than when the whistleblower and wrongdoer are strangers (WU and AU). These results mean there is not a significant difference in the amount of people that would blow-the-whistle on stranger as would blow-the-whistle on an acquaintance.

The relationship tests proved that a whistleblower is affected by the relationship with the wrongdoer when that wrongdoer does and does not have an authority role over the whistleblower.

Authority Chi-Square Tests

An individual's position, rank, or status in an organization can affect his or her level of power, who he or she interacts with on a daily basis, and especially affects the relationships he or she forms with other individuals inside and outside the organization. An individual will form different relationships with his or her superiors. Therefore, it is important to analyze if a wrongdoer's position affects a whistleblower's intention to blow-the-whistle.

I performed chi-square tests on my data to analyze if there was a significant difference in responses when the wrongdoer was an authority figure than when the wrongdoer was not an authority figure. In this study, an authority figure can be anyone of higher rank or status. For example, some of the relationships with authorities present in this study include the employee and manager, student and teacher, and parent and child relationships. When performing the chi-square tests on each survey, I found there were significant results, but these results did not carry over to each survey and for every relationship category. Figure 3 shows the chi-square tests with significant results. Significant results were labeled “Y” whereas results that were not significant were labeled “N.” I did not find significant results for every relationship category on every

Survey 1.1	AU	AA	AF	AC	Survey 1.2	AU	AA	AF	AC	Survey 1.3	AU	AA	AF	AC
WU	N				WU	N				WU	Y			
WA		N			WA		Y			WA		Y		
WF			Y		WF			Y		WF			Y	
WC				Y	WC				Y	WC				Y
Survey 2.1	AU	AA	AF	AC	Survey 2.2	AU	AA	AF	AC	Survey 2.3	AU	AA	AF	AC
WU	Y				WU	Y				WU	Y			
WA		Y			WA		Y			WA		Y		
WF			N		WF			N		WF			Y	
WC				N	WC				Y	WC				N
Severity 1	AU	AA	AF	AC	Severity 2	AU	AA	AF	AC	Severity 3	AU	AA	AF	AC
WU	Y				WU	Y				WU	N			
WA		Y			WA		Y			WA		N		
WF			Y		WF			Y		WF			Y	
WC				Y	WC				Y	WC				N

Figure 3: Results from Authority Chi-Square Tests

survey. The only relationship category that was significant across all surveys was when the wrongdoer was an acquaintance and did not hold an authority role than when the acquaintance category. This means there was a significant difference in responses when wrongdoer was an acquaintance and held an authority position.

I performed the same chi-square tests to discover if participants responded differently to the scenarios when the wrongdoer was not an authority figure and when the wrongdoer was an authority figure, however this time I performed the tests based on the surveys' severity levels. I found significant results for chi-square tests across all relationships for the 1 and 2 severity levels. However, the results for third severity level were not significant for AU, AA, and AC. These results show that when the participants were given a severe outcome, the authority aspect of the scenario had less of an effect on their decisions to blow-the-whistle than participants who were given less severe scenarios. When a whistleblower is faced with blowing-the-whistle on a wrongdoer who is an authority, he or she will be less worried about the position of the wrongdoer when the wrongdoing is extremely severe.

Limitations

This study has some valuable information that can be used to encourage employees to blow-the-whistle. However, this study did have some limitations. To collect my data, I surveyed business students. Surveys do provide valuable information and are an easy way to collect a large amount of data. However, it is much easier for someone to answer in a survey that he or she is going to blow-the-whistle than to actually blow-the-whistle. When a potential whistleblower is deciding whether he or she will blow-the-

whistle, the individual will be affected by many factors apart from relationship influences. These other factors were not tested in the survey and were excluded from the scenarios. The study used students studying at the Hankamer School of Business. Some of the scenarios were situations that would occur in a corporate setting. Many of the participants claimed they did not have corporate experience; therefore it may be difficult for some students to answer the scenarios when they had difficulty imagining the scenarios taking place. The scenarios only asked whether the participant would blow-the-whistle, it did not clearly state how the participant would report the wrongdoing. A potential whistleblower may have the intention to blow-the-whistle, but he or she is inhibited because reporting channels are unclear. This aspect of whistleblowing was not included in this study, but could play a major role in the whistleblowing process.

CHAPTER FIVE

Conclusion

The relationship tests indicate that the whistleblower's relationship with the wrongdoer plays a significant role in whether he or she comes forward about a wrongdoing. The closeness of these relationships is affected by a series of factors such as spatial distance between individuals, communication channels, personality and likeness.

Researchers have found that the spatial distance between two individuals will affect the closeness of their relationship (Sias and Cahill 1998, 273-299). In addition, the structure of the organization will determine the channels for communication between individuals in the organization and the frequency of interactions between these individuals (King III 1999, 315-326). Studies also have shown that the amount and type of communication between two individuals affects the relationships these individuals will have with each other. Therefore, the spatial distance and communication channels determined by the organizational structure will play a role in the types of relationships the potential whistleblower will form with other individuals in the organization. The spatial distance and communication determinants in the formation of relationships are not limited to the corporate setting. Individuals will form relationships based on these factors: at school, at church, at the gym, etc. When an individual becomes a potential whistleblower, after becoming aware of a wrongdoing, the relationships he or she has formed will affect whether he or she reports the wrongdoing.

The question still remains whether closeness of a relationship plays a role in the likelihood the whistleblower will report. Individuals will form different relationships with different closeness levels throughout their lives. These levels do affect whether a whistleblower will come forward about a wrongdoing. However, this study could become more valuable if it were able to analyze the change in a whistleblower's likeliness to report a wrongdoing when the closeness of relationship changes with the wrongdoer. For example, it would be valuable to know if a potential whistleblower is twice more likely to come forward about a wrongdoing if the wrongdoer was a friend than if the wrongdoer was a close friend or family member. Unfortunately, the extent to which the relationship's closeness affects a person's intent to blow-the-whistle cannot be measured with a chi-square test. This study did not test individuals who are working full time in a corporate setting. Although approximate 78% of the participants reported that they had corporate experience, the extent of their experience was not collected. Many of the scenarios included situations that would have only occurred in a corporate setting. Thus, participants' answers may not have been identical to individuals working in a corporate setting.

The results of the second study explain that the relationship with a wrongdoer will affect the whistleblower's intentions to blow-the-whistle when the wrongdoer is an authority figure and when he or she has committed a less severe offense. When the offense is very severe, the whistleblower will not be as affected by the authority characteristic of the wrongdoer. An individual's position at work, school, church, etc. will affect the relationships he or she has with other individuals. Graen and Uhl-Bien (1995) found there is a difference in the relationship between two individuals who are of

equal rank and between two individuals who are different ranks and fall under the supervisor-subordinate category. The relationship between supervisors and subordinates often does not progress to the close friend relationship category, but when it does progress to a closer relationship, the individuals tend to have a high regard for loyalty and trust. In closer relationship categories, the supervisor and subordinate will begin to rely on the other for support and will have more empathy towards each other (Sims and Keenan 1998, 411-421). These characteristics could explain why my results showed a significant difference in the number of participants that reported they would blow-the-whistle when the wrongdoer was not an authority and when the wrongdoer was an authority figure. This study, does not analyze the extent to which the authority relationship plays on the likelihood a potential whistleblower will come forward about a wrongdoing.

Whistleblowers are greatly influenced by the negative outcomes of blowing-the-whistle. This study does not specifically analyze the degree these negative factors will affect the intent of the potential whistleblower to actually blow-the-whistle. However, it should be noted that one of these negative factors could be that the whistleblower would ruin the relationship he or she has with the wrongdoer. Whistleblowers do not always want to end or tarnish their relationship with the wrongdoer. Destroying a valuable relationship could have negative effects on the potential whistleblower, and may have been part of what was driving participants' responses in these studies. In addition, relationships with authority figures are often valuable resources to an individual. An employee may need his or her manager to write a good recommendation if he or she decides to leave the organization. If the employee is placed in a position where he or she

has the opportunity to blow-the-whistle on his or her supervisor, he or she may not want to ruin that relationship for utility reasons as well as a variety of other reasons. However, when the offense is very severe, the potential whistleblower is not affected by the wrongdoer's supervisory role. Whistleblowers conduct a cost-benefit analysis when they are deciding whether to blow-the-whistle (Keil et al. 2010, 787-812). It is possible that the severity increases the benefits of whistleblowing or decreases the possible harmful effects of not blowing-the-whistle. These positive outcomes of blowing-the-whistle may outweigh the losses associated with blowing-the-whistle on an authority figure.

Further Research

The relationship with the wrongdoer plays a significant role as to whether a whistleblower decides to come forward about the wrongdoing. These results could be even more useful if the relationship between the whistleblower and injured party was tested for its impact on the whistleblower's intentions. Before an individual decides to help someone in need, he or she must mentally go through five particular steps: 1) notice the event taking place 2) interpret that event and realize a person is in need of help 3) decide whether there is a responsibility to act 4) decide how to assist the distressed party 5) decide how to implement a strategy to help (Latané and Darley 1970). When a person becomes a potential whistleblower, he or she has already discovered that a wrongdoing has or will take place. When someone observes a situation where someone has been harmed or could be harmed by a particular event, the observer must decide whether it is his or her responsibility to help and if the victim deserves to be helped. This decision is based on the competency of the bystander and the victim, the relationship between the bystander and the victim, and the possibility other bystanders can help (Latané and

Darley 1970). When a bystander is deciding whether it is his or her responsibility to help the injured party he or she is affected by empathy for that injured party. An empathetic person puts him or herself in the shoes of the distressed party (Myers 1983). When a person is more empathetic towards someone in need, he or she will be more emotionally involved and will be more motivated to help the other party (Oceja, Luis Ambrona, Tamara López-Pérez, Belén Salgado, Sergio Villegas, Marisol 2010, 110-119). Also, when empathy is involved, an individual will ignore his or her own ideas of fairness and justice and give the injured party preferential treatment (Myers 1983). Miceli and Near (1991) found that “observers of wrongdoing may empathize more strongly with victims of wrongdoing whom they personally know, such as co-workers than with victims they do not know” (Miceli, Near, and * 1991, 113-130). This research shows that a whistleblower could be significantly impacted by the relationship he or she has with the injured party.

Other research useful to these studies could include analyzing the extent to which the closeness of relationship between the whistleblower the wrongdoer affects the whistleblowers decision to blow-the-whistle. In addition, these studies only analyze the impact of positive relationships the whistleblower has with the wrongdoer. Further research could include analyzing negative relationships the whistleblower has with the parties involved. There may be significant influences on the whistleblower’s decision to blow-the-whistle when he has an unfriendly relationship with the wrongdoer.

Although whistleblowing can be a difficult and arduous task, it is an essential tool in minimizing the volume and extent of misconducts that occur every day. Part of having good internal controls in an organization requires that employees have a way to report

misconducts in the organization. It is essential to find ways to encourage individuals to speak out about wrongdoings so that they can be mitigated and fixed to improve the future.

APPENDICES

APPENDIX A

CONSENT FORM

This research is to survey students' reaction to common scenarios they are faced with in college. You will be expected to report your intended behavior. You will be given scenarios about the occurrence of fictional wrongdoings, and you will be asked questions regarding your intention to come forward about these wrongdoings. All of your information will be kept private. Only authorized research staff members can view your information. The survey takes about 15 minutes to complete.

I understand that I can contact Amy Miller at 214-883-3185 or amy_miller2@baylor.edu or Kathy Hurtt at (254) 710- 1067 or at Kathy_Hurtt@baylor.edu about any concerns I have about this project.

I understand that I also may contact the Baylor Institutional Review Board Chair, Dr. Dave Schlueter, at David.Schlueter@baylor.edu with any questions about research with human participants at Baylor University University, Waco.

I understand that participation in this project is voluntary and I have the right to stop at any time. My decision whether or not to participate will not affect my relationship with Baylor University, Waco. By completing this questionnaire, I agree to participate in this study and state that I am at least 18 years of age. Also, I am aware that there are no direct benefits to me as a result of my participation in this research.

I understand that none of my answers will be released and no names will be recorded. I understand that the risks of participating in this study are minimal. I understand that participating in this study will help the researchers understand students' behavior in various work-related scenarios.

If I am concerned about my mental health after answering the questions, I can seek a referral for mental health services at <http://locator.apa.org/> or <http://www.nmha.org/help/>. Neither the investigators nor Baylor University, Waco will be responsible for the cost of mental health services if you decide to request them.

If you have any questions regarding your rights as a participant, or any other aspect of the research as it relates to you as a participant, please contact the Baylor University Committee for Protection of Human Subjects in Research, Dr. David W. Schlueter, Ph.D., Chair Baylor IRB, Baylor University, One Bear

Place #97368 Waco, TX 76798-7368. Dr. Schlueter may also be reached at (254) 710-6920 or (254) 710-3708.

I am at least 18 years of age
approval:

Date of BU IRB

Baylor University IRB LOG #

I agree to participate in this survey.

X _____



APPENDIX B

Survey 1.1 Pilot

1. You are standing in a long line to get into a sporting event. The first 200 people will receive a limited edition souvenir, and there are well over 200 people currently in line. You see a man and woman cut the line. How likely are you to tell the security guards directing the line of people that the man and woman have cut?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

2. You work in a warehouse. The warehouse's policy says any items over 40 pounds must be lifted by a forklift. You witness your coworker picking up multiple items well over the 40-pound weight limit. How likely are you to tell your manager that your coworker is violating company policy?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

3. Your roommate has a very distinctive car. One day you notice his/her car parked in a faculty parking spot with a faculty sticker stuck on the back of the car. You know your roommate is not a faculty member so you ask him/her where she/he got the sticker. He/she tells you that he/she stole it off the back of a faculty car and stuck it on his/her car. How likely are you to turn in your roommate?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

4. Your best friend has been selling pirated music and movies for extra cash. How likely are you to turn-in your best friend?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

5. An older woman is having trouble carrying her groceries outside to her car, how likely are you to help her?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

6. As you are leaving the library during a rainstorm you run into your classmate. He/she asks you for a ride home. How likely are you to give him/her a ride home?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

7. You come home from finals and your roommate is frantically packing his/her stuff to make his/her flight back home. How likely are you to help him/her pack?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

8. Your mother has just purchased some new furniture and cannot move it by herself. How likely are you to help her move-in her new furniture?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

9. Company policy says that all employee computers must remain locked when they are unattended. Your manager asks you to drop off paperwork on the CFO's desk. You have never met the CFO and know little about him/her. When you arrive to his/her office you notice his/her computer is empty and his/her computer is unlocked. How likely are you to tell someone that the CFO has broken company policy?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

10. You are new to your company but have briefly interacted with the executives in the short time you have worked there. You have been asked to give some documents to the CEO of the company, but when you walk into the office he/she is not there. You place the documents on his/her desk and notice that he/she has been partaking in online gambling. How likely are you to tell someone about his actions?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

11. Your company has a series of display items made out of cardboard at the front of your company's store. The corporate office asked that all display items be destroyed after a new display is in place. Your manager has been keeping the display items and selling them. How likely are you to tell someone about your manager's actions?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

12. You have become very close to a professor at your school, and you are taking his/her class this semester. He/she has posted all answers to your textbook online even though the publisher of the book does not allow the information to be posted. How likely are you to turn in your professor?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

13. Are you Male or Female?

14. Have you ever worked in a corporate setting? Y or N

15. What is your age?

16. Have you completed an ethics course at the undergraduate level or higher?

Y or N

17. Approximately, how many accounting hours have you completed at the undergraduate level or higher?

18. Approximately how many business classes have you completed at the undergraduate level or higher?

19. What is your classification?

freshman

sophomore

junior

senior

graduate
student

20. Are you or were you a member of a sorority or fraternity?

21. What is your religious affiliation?

22. Do you practice your faith regularly? Y or N

23. Comments:

Survey 1.2 Pilot

1. You see your friend in the parking lot with her car hood up looking concerned. How likely are you to go over and try to help her with her car?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

2. Your father recently lost the job he has had for over twenty-five years. How likely are you to help him find a new job?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

3. Although you have no classes in the mathematics department, as part of a work-study job you are entering in grades for the mathematics department. You notice every student, in multiple classes taught by one particular professor, received an A in his/her class. You double check with the office receptionist about the pattern being due to a typo and she tells you those grades are correct. How likely are you to tell others about the professor's easy grading?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

4. You are driving down the highway and you see two teenagers on the side of the road with a flat tire. How likely are you to pull over and help them?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

5. You have been on an internship with a particular company all summer in the accounting department. During your internship, you and your manager got along very well. During your last week you have been assigned to the HR department and asked to randomly check employee's credentials. You find that your manager has falsified some of his credentials. How likely are you to tell someone your findings?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

6. You have just started working for a new company. During your first week, your manager asks you to complete online training for him/her. When you begin the training you get to a screen that says "I, [manger's name] verify that I completed this training." How likely are you to stop the training and tell someone that your manager has asked you to complete his/her training?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

7. You are walking on campus late at night when you see students breaking into a building you know should be locked for the night. How likely are you to tell Baylor police what you saw?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

8. There is a new employee at the restaurant where you are currently employed. It is company policy for all employees to split tips at the end of the day. Halfway through the day, you notice the new employee slipping cash out of the tip jar when no one was looking. How likely are you to report to your manager the employee's actions?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

9. Your best friend works for the football team at Baylor. He/she gets free tickets to the games, but is not allowed to sell the tickets for money. One night your best friend is driving the two of you to dinner he/she tells you he/she has to stop by and pick up some money someone owes him/her. You ask what the money is owed for, and your friend tells you "I sold this guy some football tickets I get from my job for some extra cash." How likely are you to turn-in your friend for selling his tickets?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

10. You see a woman chasing after her dog at your neighborhood park. The woman lives on your street, but you do not know her well. How likely are you to help her track down her dog?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

11. During a test you see your friend take out a sheet of notes when the teacher leaves the room. How likely are you to tell the teacher your friend is cheating?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

12. You work for your family's business. After work you see your father rear-end someone in the parking lot and drive away. How likely are you to tell someone about your father's actions?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

13. Are you Male or Female?

14. Have you ever worked in a corporate setting?

Y or N

15. What is your age?

16. Have you completed an ethics course at the undergraduate level or higher?

Y or N

17. Approximately, how many accounting hours have you completed at the undergraduate level or higher?

18. Approximately how many business classes have you completed at the undergraduate level or higher?

19. What is your classification?

Freshman

Sophomore

Junior

Senior

Graduate
Student

20. Are you or were you a member of a sorority or fraternity?

21. What is your religious affiliation?

22. Do you practice your faith regularly? Y or N

23. Comments:

Survey 1.3 Pilot

1. Your sibling's insurance company will not award him/her enough money to make the appropriate repairs to his/her house. How likely are you to help your sibling fight the insurance company for a larger award?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

2. You are driving down the highway when you see two cars get into a major accident. How likely are you to stop and help?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

3. After class one day you walk into your friend's dorm room to find him/her and two other friends smoking marijuana in their dorm room. How likely are you to tell an RA/CL or a hall director what he/she is doing?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

4. You are working at a retail store and your manager has been intentionally not discounting merchandise to inflate sales. How likely are you to tell the owner about what your manager has been doing?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

5. Your sibling has been buying lavish items lately. When you ask him/her if he/she received a raise, he/she tell you he/she has a secret to tell you about his work. He/ she tells you that he/she has set up fake employees on his/her company's computer system, and he/she has been collecting the payments to these fake employees. How likely are you to tell your sibling's company about his actions?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

6. While sitting outside of your classroom waiting for the professor to unlock the classroom door, a student in your class collapses on the ground. How likely are you to help your classmate?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

7. You have just started a job in a large corporation, and they are sending you to national training. At the training you meet the executives of the firm. One of the executives starts making inappropriate comments toward you and makes you feel uncomfortable. How likely are you to tell someone about this?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

8. You have been working for your parents for over a year. This year, they ask you to make sure the company's tax forms make it into the mail on time. As you put the forms in an envelope, you notice that the company's profit has been greatly understated. When you ask your parents about the mistake. They tell you that it is not a mistake they just do not think the government should get all their money. How likely are you to tell someone about this misrepresentation in the company's profit?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

9. You are walking along the Bear trail and you see a car rear-end a parked car and then drive off. The driver of the car is in your class, however you have never spent time with the driver outside of class. How likely are you to report the hit and run?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

10. Your friend has come across some hard financial times, and has asked you for some money. How likely are you to lend him/her some money?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

11. At your new job you are in charge of preparing checks for the executives bonuses. You notice the CEO's wife (who is a secretary in the office) is being authorized to receive a large bonus although no other secretary is authorized for a bonus. All supporting documents have been approved. How likely are you to talk to someone about the bonus?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

12. While riding on the bus, you see a woman reach into another woman's bag and take her wallet without her noticing. How likely are you to expose the thief?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

13. Are you Male or Female?

14. Have you ever worked in a corporate setting?

Y or N

15. What is your age?

16. Have you completed an ethics course at the undergraduate level or higher?

Y or N

17. Approximately, how many accounting hours have you completed at the undergraduate level or higher?

18. Approximately how many business classes have you completed at the undergraduate level or higher?

19. What is your classification?

Freshman

Sophomore

Junior

Senior

Graduate
Student

20. Are you or were you a member of a sorority or fraternity?

21. What is your religious affiliation?

22. Do you practice your faith regularly? Y or N

23. Comments:

Survey 2.1 Pilot

1. It is company policy that employees are not allowed to take any office supplies or company software from the office. You see a woman walking out with disks of company software. How likely are you to tell someone that she has removed the software from the office?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

2. Your mother has just purchased some new furniture and cannot move it by herself. How likely are you to help her move-in her new furniture?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

3. Your best friend has been selling pirated music and movies for extra cash. How likely are you to turn-in your best friend?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

4. Your friend tells you she needs help to raise money for her mission trip. She says she specifically needs people to talk at their organization's meetings about their fundraising events. How likely are you to speak at her organization's meeting for her?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

5. You have become very close to a professor at your school, and you would consider him/her a life mentor. While walking around campus, you see his/her car parked in a tow away zone. How likely are you to call Baylor parking services?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

6. An older woman from your neighborhood, who you have only met once, is having trouble getting her groceries to her car, how likely are you to stop and help her?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

7. You are in charge of paying the phone bill at work. You notice that there is an abnormal charge for international calls. Employees are not allowed to make personal, international calls. Last month you noticed your friend and coworker making many personal calls to his/her sister vacationing in Europe. How likely are you to report her misuse of the company phone?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

8. Your work does not allow employees to use their phones when they are not on a break. You notice your coworker constantly pulling his/her phone out while working. How likely are you to tell your manager?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

9. You are walking to class and you notice a family standing at the corner of the street arguing about how to get to a building on campus. How likely are you to help them find their way?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

10. You are working at an electronic repair store. When you walk to the back of the store you see your manager showing the other employees a video he found on a customer's laptop while he was repairing it. How likely are you to tell someone about you manager's behavior?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

11. Company policy says that all employee computers must remain locked when they are unattended. Your manager asks you to drop off paperwork on the CFO's desk. You have never met the CFO and know little about him/her. When you arrive to his/her office you notice his/her computer is empty and his/her computer is unlocked. How likely are you to tell someone that the CFO has broken company policy?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

12. You are a student referee for your school's intramural league. While reporting to work one day, the grad assistant in charge of all intramural referees tells you when he/she referees he/she always rules against a particular organization on campus because he/she has a personal vendetta against that particular organization. How likely are you to tell someone about this comment?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

13. Are you Male or Female?

14. Have you ever worked in a corporate setting?

Y or N

15. What is your age?

16. Have you completed an ethics course at the undergraduate level or higher?

Y or N

17. Approximately, how many accounting hours have you completed at the undergraduate level or higher?

18. Approximately how many business classes have you completed at the undergraduate level or higher?

19. What is your classification?

Freshman

Sophomore

Junior

Senior

Graduate
Student

20. Are you or were you a member of a sorority or fraternity?
21. What is your religious affiliation?
22. Do you practice your faith regularly? Y or N
23. Comments:

Survey 2.2 Pilot Test

1. You have become very close to a professor at your school, and you would consider him/her a life mentor. At lunch one day your professor confides in you that he/she falsified his/her credentials when applying for his current job. How likely are you to tell the university what you were told?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

2. You are a resident of the University's dorms. The dorms have a strict no pet policy. Anyone who has a pet in his/her room will be asked to find other living arrangements. Over many nights you have heard a dog whining, but you do not know the person that lives in that room. How likely are you to tell a CL or Hall Director?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

3. Your friend has lost his/her dog. How likely are you to help him/her find the dog?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

4. You and your manager have been working together for almost a year. One day he asks you to complete his online training for him. The company has a strict policy that training can only be done by the employee for whom it is required. How likely are you to report your manager?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

5. Your colleague has confessed to you that he/she has been adding 2-5 overtime hours to his/her time sheet every two-week pay period. He/she explains to you that overtime under 5 hours that is recorded is never verified. How likely are you to tell someone about your colleague adding overtime hours?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

6. Your best friend works for the football team at Baylor. He/she gets free tickets to the games, but is not allowed to sell the tickets for money. One night your best friend is driving the two of you to dinner he/she tells you he/she has to stop by and pick up some money someone owes him/her. You ask what the money is owed for, and your friend tells you "I sold this guy some football tickets I get from my job for some extra cash." How likely are you to turn-in your friend for selling his tickets?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

7. You are running along the Bear trail when you see a student on the side of the trail sitting on the ground with an injured ankle. How likely are you to stop running and help?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

8. Your father recently lost the job he has had for over twenty-five years. How likely are you to help him find a new job?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

9. You see a girl who lives down the hall from you whom you have only met once. You see that she is copying another student's math homework in the common area. How likely are you to tell the student's teacher or report the Honor Code violation?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

10. You are pulling your car into a parking lot at work when you see your new boss hit a car and drive off. How likely are you to tell the police what has happened?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

11. You see your classmate on the side of the road with a flat tire, how likely are you to help him/her change his/her flat?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

12. Your roommate brags about his/her professor and how no matter what quality of work he/she turns into be graded, he/she always receives an A. You have never met the professor. How likely are you to tell someone associated with the school about the professor's grading leniency?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

13. Are you Male or Female?

14. Have you ever worked in a corporate setting?

Y or N

15. What is your age?

16. Have you completed an ethics course at the undergraduate level or higher?

Y or N

17. Approximately, how many accounting hours have you completed at the undergraduate level or higher?

18. Approximately how many business classes have you completed at the undergraduate level or higher?

19. What is your classification?

Freshman

Sophomore

Junior

Senior

Graduate
Student

20. Are you or were you a member of a sorority or fraternity?

21. What is your religious affiliation?

22. Do you practice your faith regularly? Y or N

23. Comments:

Survey 2.3 Pilot

1. During your first week with a new company you are asked to reconcile the company's bank statements to their cash account. You notice that week after week a large sum of money for the same amount has been taken out of the account and directly deposited into a personal account. After further research you find this account is the CFO's personal bank account, and he is taking unauthorized funds from the company for personal matters. How likely are you to turn in the CFO you have never met?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

2. On a surprise visit to your brother/sister's apartment, you find him/her selling illegal drugs. How likely are you to tell the police?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

3. While sitting outside of your classroom waiting for the professor to unlock the classroom door, a student in your class collapses on the ground. How likely are you to help your classmate?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

4. It is your first week at your new job as a cashier. It is company policy to count the cash in the register at the end of every cashier's shift. Your boss counts the cash and records the amount, but then he/she sets \$40 aside and puts it in his/her pocket. How likely are you to tell someone what he/she did while counting the cash?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

5. You notice after work one day that your friend and coworker has a new phone. When you ask him/her when he/she got the new phone. He/she tells you he/she bought it after he/she received some extra cash from a client last week. You know the company does not allow gratuities of any kind be given to employees. How likely are you to tell someone about his/her receiving extra cash from a client?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

6. You are walking along the Bear trail and you see a car rear-end a parked car and then drive off. The driver of the car is in your class, however you have never spent time with the driver outside of class. How likely are you to report the hit and run?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

7. Your friend and you work for the same company and have the same job tasks. You have noticed that your friend has been working extremely long hours and needs a break, but you are worried he/she will lose his/her job if he/she takes a vacation. How likely are you to talk to your employer about giving your friend some days off?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

8. You are working at a retail store and your manager has been intentionally not discounting merchandise to inflate sales. How likely are you to tell the owner about what your manager has been doing?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

9. You are shopping in the mall. You see a woman grab a shirt off of a shelf, stuff it in her purse, and then walk out of the store. How likely are you to tell the mall security guard or the employees at the store?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

10. Your significant other and you work for the same employer, but in different departments. Your significant other claims to have been passed up for a position at work because of his/her race. At company parties you have heard his/her boss make racist jokes and comments. How likely are you to help your significant other in reporting these actions to his/her employer?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

11. You are driving down the highway when you see two cars get into a major accident. How likely are you to stop and help?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

12. You have been working for your parents for over a year. This year, they ask you to make sure the company's tax forms make it into the mail on time. As you put the forms in an envelope, you notice that the company's profit has been greatly understated. When you ask your parents about the mistake. They tell you that it is not a mistake they just do not think the government should get all their money. How likely are you to tell someone about this misrepresentation in the company's profit?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

13. Are you Male or Female?

14. Have you ever worked in a corporate setting?

Y or N

15. What is your age?

16. Have you completed an ethics course at the undergraduate level or higher?

Y or N

17. Approximately, how many accounting hours have you completed at the undergraduate level or higher?

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19. What is your classification?

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Junior

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Graduate
Student

20. Are you or were you a member of a sorority or fraternity?

21. What is your religious affiliation?

22. Do you practice your faith regularly? Y or N

23. Comments:

APPENDIX C

Survey 1.1

1. You are standing in a long line to get into a sporting event. The first 200 people will receive a limited edition souvenir, and there are well over 200 people currently in line. You see a man and woman cut the line. How likely are you to tell the security guards directing the line of people that the man and woman have cut?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

2. You work in a warehouse. The warehouse's policy says any items over 40 pounds must be lifted by a forklift. You witness your coworker picking up multiple items well over the 40-pound weight limit. How likely are you to tell your manager that your coworker is violating company policy?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

3. Your roommate has a very distinctive car. One day you notice his/her car parked in a faculty parking spot with a faculty sticker stuck on the back of the car. You know your roommate is not a faculty member so you ask him/her where she/he got the sticker. He/she tells you that he/she stole it off the back of a faculty car and stuck it on his/her car. How likely are you to turn in your roommate?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

4. Your best friend has been selling pirated music and movies for extra cash. How likely are you to turn-in your best friend?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

5. An older woman is having trouble carrying her groceries outside to her car, how likely are you to help her?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

6. As you are leaving the library during a rainstorm you run into your classmate. He/she asks you for a ride home. How likely are you to give him/her a ride home?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

7. You come home from finals and your roommate is frantically packing his/her stuff to make his/her flight back home. How likely are you to help him/her pack?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

8. Your mother has just purchased some new furniture and cannot move it by herself. How likely are you to help her move-in her new furniture?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

9. Company policy says that all employee computers must remain locked when they are unattended. Your manager asks you to drop off paperwork on the CFO's desk. You have never met the CFO and know little about him/her. When you arrive to his/her office you notice his/her computer is empty and his/her computer is unlocked. How likely are you to tell someone that the CFO has broken company policy?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

10. You are new to your company but have briefly interacted with the executives in the short time you have worked there. You have been asked to give some documents to the CEO of the company, but when you walk into the office he/she is not there. You place the documents on his/her desk and notice that he/she has been partaking in online gambling. How likely are you to tell someone about his actions?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

11. Your company has a series of display items made out of cardboard at the front of your company's store. The corporate office asked that all display items be destroyed after a new display is in place. Your manager has been keeping the display items and selling them. How likely are you to tell someone about your manager's actions?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

12. You have become very close to a professor at your school, and you are taking his/her class this semester. He/she has posted all answers to your textbook online even though the publisher of the book does not allow the information to be posted. How likely are you to turn in your professor?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

13. Are you Male or Female?

14. Have you ever worked in a corporate setting? Y or N

15. What is your age?

16. Have you completed an ethics course at the undergraduate level or higher?

Y or N

17. What is your major?

18. Approximately how many hours have you completed at the undergraduate level or higher?

19. Approximately, how hours of **accounting** classes have you completed at the undergraduate level or higher?

20. Approximately how many hours of **business** classes have you completed at the undergraduate level or higher?

21. What is your classification?

freshman sophomore junior senior graduate
student

22. Are you or were you a member of a sorority or fraternity?

23. What is your religious affiliation?

24. Do you practice your faith regularly? Y or N

25. Comments:

Survey 1.2

1. You see your friend in the parking lot with her car hood up looking concerned. How likely are you to go over and try to help her with her car?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

2. Your father recently lost the job he has had for over twenty-five years. How likely are you to help him find a new job?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

3. Although you have no classes in the mathematics department, as part of a work-study job you are entering in grades for the mathematics department. You notice every student, in multiple classes taught by one particular professor, received an A in his/her class. You double check with the office receptionist about the pattern being due to a typo and she tells you those grades are correct. How likely are you to tell others about the professor's easy grading?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

4. You are driving down the highway and you see two teenagers on the side of the road with a flat tire. How likely are you to pull over and help them?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

5. You have been on an internship with a particular company all summer in the accounting department. During your internship, you and your manager got along very well. During your last week you have been assigned to the HR department and asked to randomly check employee's credentials. You find that your manager has falsified some of his credentials. How likely are you to tell someone your findings?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

6. You have just started working for a new company. During your first week, your manager asks you to complete online training for him/her. When you begin the training you get to a screen that says "I, [manger's name] verify that I completed this training." How likely are you to stop the training and tell someone that your manager has asked you to complete his/her training?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

7. You are walking on campus late at night when you see students breaking into a building you know should be locked for the night. How likely are you to tell Baylor police what you saw?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

8. There is a new employee at the restaurant where you are currently employed. It is company policy for all employees to split tips at the end of the day. Halfway through the day, you notice the new employee slipping cash out of the tip jar when no one was looking. How likely are you to report to your manager the employee's actions?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

9. Your best friend works for the football team at Baylor. He/she gets free tickets to the games, but is not allowed to sell the tickets for money. One night your best friend is driving the two of you to dinner he/she tells you he/she has to stop by and pick up some money someone owes him/her. You ask what the money is owed for, and your friend tells you "I sold this guy some football tickets I get from my job for some extra cash." How likely are you to turn-in your friend for selling his tickets?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

10. You see a woman chasing after her dog at your neighborhood park. The woman lives on your street, but you do not know her well. How likely are you to help her track down her dog?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

11. During a test you see your friend take out a sheet of notes when the teacher leaves the room. How likely are you to tell the teacher your friend is cheating?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

12. You work for your family's business. After work you see your father rear-end someone in the parking lot and drive away. How likely are you to tell someone about your father's actions?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

13. Are you Male or Female?

14. Have you ever worked in a corporate setting?

Y or N

15. What is your age?

16. Have you completed an ethics course at the undergraduate level or higher?

Y or N

17. What is your major?

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20. Approximately how many hours of **business** classes have you completed at the undergraduate level or higher?

21. What is your classification?

Freshman

Sophomore

Junior

Senior

Graduate
Student

22. Are you or were you a member of a sorority or fraternity?

23. What is your religious affiliation?

24. Do you practice your faith regularly? Y or N

25. Comments:

Survey 1.3

1. Your sibling's insurance company will not award him/her enough money to make the appropriate repairs to his/her house. How likely are you to help your sibling fight the insurance company for a larger award?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

2. You are driving down the highway when you see two cars get into a major accident. How likely are you to stop and help?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

3. After class one day you walk into your friend's dorm room to find him/her and two other friends smoking marijuana in their dorm room. How likely are you to tell an RA/CL or a hall director what he/she is doing?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

4. You are working at a retail store and your manager has been intentionally not discounting merchandise to inflate sales. How likely are you to tell the owner about what your manager has been doing?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

5. Your sibling has been buying lavish items lately. When you ask him/her if he/she received a raise, he/she tells you he/she has a secret to tell you about his work. He/ she tells you that he/she has set up fake employees on his/her company's computer system, and he/she has been collecting the payments to these fake employees. How likely are you to tell your sibling's company about his actions?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

6. While sitting outside of your classroom waiting for the professor to unlock the classroom door, a student in your class collapses on the ground. How likely are you to help your classmate?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

7. You have just started a job in a large corporation, and they are sending you to national training. At the training you meet the executives of the firm. One of the executives starts making inappropriate comments toward you and makes you feel uncomfortable. How likely are you to tell someone about this?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

8. You have been working for your parents for over a year. This year, they ask you to make sure the company's tax forms make it into the mail on time. As you put the forms in an envelope, you notice that the company's profit has been greatly understated. When you ask your parents about the mistake. They tell you that it is not a mistake they just do not think the government should get all their money. How likely are you to tell someone about this misrepresentation in the company's profit?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

9. You are walking along the Bear trail and you see a car rear-end a parked car and then drive off. The driver of the car is in your class, however you have never spent time with the driver outside of class. How likely are you to report the hit and run?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

10. Your friend has come across some hard financial times, and has asked you for some money. How likely are you to lend him/her some money?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

11. At your new job you are in charge of preparing checks for the executives bonuses. You notice the CEO's wife (who is a secretary in the office) is being authorized to receive a large bonus although no other secretary is authorized for a bonus. All supporting documents have been approved. How likely are you to talk to someone about the bonus?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

12. While riding on the bus, you see a woman reach into another woman's bag and take her wallet without her noticing. How likely are you to expose the thief?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

13. Are you Male or Female?

14. Have you ever worked in a corporate setting?

Y or N

15. What is your age?

16. Have you completed an ethics course at the undergraduate level or higher?

Y or N

17. What is your major?

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21. What is your classification?

Freshman

Sophomore

Junior

Senior

Graduate
Student

22. Are you or were you a member of a sorority or fraternity?

23. What is your religious affiliation?

24. Do you practice your faith regularly? Y or N

25. Comments:

Survey 2.1

1. It is company policy that employees are not allowed to take any office supplies or company software from the office. You see a woman walking out with disks of company software. How likely are you to tell someone that she has removed the software from the office?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

2. Your mother has just purchased some new furniture and cannot move it by herself. How likely are you to help her move-in her new furniture?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

3. Your best friend has been selling pirated music and movies for extra cash. How likely are you to turn-in your best friend?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

4. Your friend tells you she needs help to raise money for her mission trip. She says she specifically needs people to talk at their organization's meetings about their fundraising events. How likely are you to speak at her organization's meeting for her?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

5. You have become very close to a professor at your school, and you would consider him/her a life mentor. While walking around campus, you see his/her car parked in a tow away zone. How likely are you to call Baylor parking services?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

6. An older woman from your neighborhood, who you have only met once, is having trouble getting her groceries to her car, how likely are you to stop and help her?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

7. You are in charge of paying the phone bill at work. You notice that there is an abnormal charge for international calls. Employees are not allowed to make personal, international calls. Last month you noticed your friend and coworker making many personal calls to his/her sister vacationing in Europe. How likely are you to report her misuse of the company phone?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

8. Your work does not allow employees to use their phones when they are not on a break. You notice your coworker constantly pulling his/her phone out while working. How likely are you to tell your manager?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

9. You are walking to class and you notice a family standing at the corner of the street arguing about how to get to a building on campus. How likely are you to help them find their way?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

10. You are working at an electronic repair store. When you walk to the back of the store you see your manager showing the other employees a video he found on a customer's laptop while he was repairing it. How likely are you to tell someone about your manager's behavior?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

11. Company policy says that all employee computers must remain locked when they are unattended. Your manager asks you to drop off paperwork on the CFO's desk. You have never met the CFO and know little about him/her. When you arrive to his/her office you notice his/her computer is empty and his/her computer is unlocked. How likely are you to tell someone that the CFO has broken company policy?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

12. You are a student referee for your school's intramural league. While reporting to work one day, the grad assistant in charge of all intramural referees tells you when he/she referees he/she always rules against a particular organization on campus because he/she has a personal vendetta against that particular organization. How likely are you to tell someone about this comment?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

13. Are you Male or Female?

14. Have you ever worked in a corporate setting?

Y or N

15. What is your age?

16. Have you completed an ethics course at the undergraduate level or higher?

Y or N

17. What is your major?

18. Approximately how many hours have you completed at the undergraduate level or higher?

19. Approximately, how hours of **accounting** classes have you completed at the undergraduate level or higher?

20. Approximately how many hours of **business** classes have you completed at the undergraduate level or higher?

21. What is your classification?

Freshman

Sophomore

Junior

Senior

Graduate
Student

22. Are you or were you a member of a sorority or fraternity?

23. What is your religious affiliation?

24. Do you practice your faith regularly? Y or N

25. Comments:

Survey 2.2

1. You have become very close to a professor at your school, and you would consider him/her a life mentor. At lunch one day your professor confides in you that he/she falsified his/her credentials when applying for his current job. How likely are you to tell the university what you were told?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

2. You are a resident of the University's dorms. The dorms have a strict no pet policy. Anyone who has a pet in his/her room will be asked to find other living arrangements. Over many nights you have heard a dog whining, but you do not know the person that lives in that room. How likely are you to tell a CL or Hall Director?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

3. Your friend has lost his/her dog. How likely are you to help him/her find the dog?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

4. You and your manager have been working together for almost a year. One day he asks you to complete his online training for him. The company has a strict policy that training can only be done by the employee for whom it is required. How likely are you to report your manager?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

5. Your colleague has confessed to you that he/she has been adding 2-5 overtime hours to his/her time sheet every two-week pay period. He/she explains to you that overtime under 5 hours that is recorded is never verified. How likely are you to tell someone about your colleague adding overtime hours?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

6. Your best friend works for the football team at Baylor. He/she gets free tickets to the games, but is not allowed to sell the tickets for money. One night your best friend is driving the two of you to dinner he/she tells you he/she has to stop by and pick up some money someone owes him/her. You ask what the money is owed for, and your friend tells you "I sold this guy some football tickets I get from my job for some extra cash." How likely are you to turn-in your friend for selling his tickets?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

7. You are running along the Bear trail when you see a student on the side of the trail sitting on the ground with an injured ankle. How likely are you to stop running and help?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

8. Your father recently lost the job he has had for over twenty-five years. How likely are you to help him find a new job?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

9. You see a girl who lives down the hall from you whom you have only met once. You see that she is copying another student's math homework in the common area. How likely are you to tell the student's teacher or report the Honor Code violation?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

10. You are pulling your car into a parking lot at work when you see your new boss hit a car and drive off. How likely are you to tell the police what has happened?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

11. You see your classmate on the side of the road with a flat tire, how likely are you to help him/her change his/her flat?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

12. Your roommate brags about his/her professor and how no matter what quality of work he/she turns into be graded, he/she always receives an A. You have never met the professor. How likely are you to tell someone associated with the school about the professor's grading leniency?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

13. Are you Male or Female?

14. Have you ever worked in a corporate setting?

Y or N

15. What is your age?

16. Have you completed an ethics course at the undergraduate level or higher?

Y or N

17. What is your major?

18. Approximately how many hours have you completed at the undergraduate level or higher?

19. Approximately, how hours of **accounting** classes have you completed at the undergraduate level or higher?

20. Approximately how many hours of business classes have you completed at the undergraduate level or higher?

21. What is your classification?

Freshman

Sophomore

Junior

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Graduate
Student

22. Are you or were you a member of a sorority or fraternity?

23. What is your religious affiliation?

24. Do you practice your faith regularly? Y or N

25. Comments:

Survey 2.3

1. During your first week with a new company you are asked to reconcile the company's bank statements to their cash account. You notice that week after week a large sum of money for the same amount has been taken out of the account and directly deposited into a personal account. After further research you find this account is the CFO's personal bank account, and he is taking unauthorized funds from the company for personal matters. How likely are you to turn in the CFO you have never met?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

2. On a surprise visit to your brother/sister's apartment, you find him/her selling illegal drugs. How likely are you to tell the police?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

3. While sitting outside of your classroom waiting for the professor to unlock the classroom door, a student in your class collapses on the ground. How likely are you to help your classmate?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

4. It is your first week at your new job as a cashier. It is company policy to count the cash in the register at the end of every cashier's shift. Your boss counts the cash and records the amount, but then he/she sets \$40 aside and puts it in his/her pocket. How likely are you to tell someone what he/she did while counting the cash?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

5. You notice after work one day that your friend and coworker has a new phone. When you ask him/her when he/she got the new phone. He/she tells you he/she bought it after he/she received some extra cash from a client last week. You know the company does not allow gratuities of any kind be given to employees. How likely are you to tell someone about his/her receiving extra cash from a client?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

6. You are walking along the Bear trail and you see a car rear-end a parked car and then drive off. The driver of the car is in your class, however you have never spent time with the driver outside of class. How likely are you to report the hit and run?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

7. Your friend and you work for the same company and have the same job tasks. You have noticed that your friend has been working extremely long hours and needs a break, but you are worried he/she will lose his/her job if he/she takes a vacation. How likely are you to talk to your employer about giving your friend some days off?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

8. You are working at a retail store and your manager has been intentionally not discounting merchandise to inflate sales. How likely are you to tell the owner about what your manager has been doing?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

9. You are shopping in the mall. You see a woman grab a shirt off of a shelf, stuff it in her purse, and then walk out of the store. How likely are you to tell the mall security guard or the employees at the store?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

10. Your significant other and you work for the same employer, but in different departments. Your significant other claims to have been passed up for a position at work because of his/her race. At company parties you have heard his/her boss make racist jokes and comments. How likely are you to help your significant other in reporting these actions to his/her employer?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
1	2	3	4	5	6	7

11. You are driving down the highway when you see two cars get into a major accident. How likely are you to stop and help?

Not at all likely	Very unlikely	Somewhat unlikely	Neutral	Somewhat likely	Very likely	Absolutely likely
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12. You have been working for your parents for over a year. This year, they ask you to make sure the company's tax forms make it into the mail on time. As you put the forms in an envelope, you notice that the company's profit has been greatly understated. When you ask your parents about the mistake. They tell you that it is not a mistake they just do not think the government should get all their money. How likely are you to tell someone about this misrepresentation in the company's profit?

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Y or N

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23. What is your religious affiliation?

24. Do you practice your faith regularly? Y or N

25. Comments:

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