

Reporting misdemeanors in the workplace: analysing enablers using modified TISM approach

Smita Gupta and Kanika T. Bhal

*Department of Management Studies, Indian Institute of Technology Delhi,
New Delhi, India*

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Received 15 November 2019
Revised 17 March 2020
Accepted 5 May 2020

Abstract

Purpose – In the scope of the immense growth of corporate frauds and scandals, reporting unethical practices could be considered as an important mechanism to control them and ultimately improve organizational quality. To this end, this study proposes the conceptual framework comprising the enablers impacting employees' tendencies and behaviors to reporting misdemeanor in the workplace.

Design/methodology/approach – Systematic review of literature has been carried out. To understand the complexities among various enablers and to analyze their driving power and contingencies, a modified total interpretive structural modeling (TISM) approach has been adopted.

Findings – The findings indicate that enablers such as moral identity (MI) and job satisfaction (JS) having higher driving power (come at the bottom of the hierarchy) are relatively more important. Furthermore, perceived personal cost (PC), moral courage (MC), self-efficacy (SE) and anger have high dependent power of factors. Finally, the paper provides two paths that can lead to whistleblower's ethical decision.

Research limitations/implications – A conceptual framework delivered in this paper requires to test against the field data. However, the conceptual understanding of driving enablers paves the way to top management in recruiting and hiring people in the workplace.

Originality/value – This study represents the first attempt to apply TISM for whistleblowing phenomenon. It provides a comprehensive conceptual framework in order to address the relative importance of various individual enablers in developing reporting tendencies against misdemeanors.

Keywords Reporting misdemeanors, Modified total interpretive structural modeling, Moral identity, Job satisfaction

Paper type Research paper

Introduction

The series of widespread frauds and scandals of the likes of WorldCom, Enron, Satyam, Ranbaxy and so on have seen inflicting great pain on organization and society. Such behaviors have been found to have devastating effects on an organization's performance and reputation. It is often difficult for people from outside the organization to report or detect such behaviors. Only internal staff (employees) have access to information and can help organizations to detect and control these illegal or unethical practices (Dadhich and Bhal, 2008; Bhal and Dadhich, 2011; Vinten, 2000). Therefore, there is a necessity of organizations to encourage employees to report unethical practices internally, so that it can be resolved quickly before converting it into a big crisis. Today, internal whistleblowing (reporting misdemeanors) has been encouraged and promoted all over the world to perceive its significance to deal with illegal practices in the organization. Whistleblowing played a paramount role in reducing corruption, which, in turn, improves organizational quality.

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With this background, there is a need of the hour to identify the key drivers increasing the likelihood of employees engaging in reporting corporate's misdemeanors/unethical practices internally. Internal whistleblowing has been defined as "disclosing of unethical and questionable practices to authorities within the organization" (Near and Miceli, 1985). However, external whistleblowing means disclosing unethical practices to authorities outside the organization or to the public. Literature has shown an internal reporting system as an effective mechanism of risk-management, self-regulation and organizational efficiency (Brown *et al.*, 2008; Callahan *et al.*, 2002). Because of the earlier-mentioned considerations, gaining a better understanding of key enablers associated with blowing the whistle internally along with measures to promote the disclosure of misconduct are important areas of research (Zhou *et al.*, 2018).

A lot of existing writing reveals insight into the individual and contextual determinants detailing wrongdoing self-efficacy, wrongdoer power status, singular initiative, whistleblowing affinity, job satisfaction, individual accountability, perception of seriousness, individual's intent and attitude toward reporting wrongdoing (RW) and reporting channels as well as the consequences of reporting unethical practices (Andon *et al.*, 2018; Bhal, 2000; Bhal and Dadhich, 2011; Cheng *et al.*, 2019; Dozier and Miceli, 1985; Gao *et al.*, 2015; Ko *et al.*, 2018; Latan *et al.*, 2018; Mesmer-Magnus and Viswesvaran, 2005; Miceli and Near, 2005; Singh *et al.*, 2019; Taylor, 2018; Ture and Ganesh, 2018; Vinten, 2004). But it lacks a theoretical framework to depict the hierarchy of indicators in terms of driving and dependence power influencing individuals' RW intention. Therefore, the present study delves into the earlier-mentioned issue, aiming to develop a conceptual hierarchical framework demonstrating two paths that can lead to the employee's decision to report corporates' misdemeanors.

Further, a plethora of theoretical and empirical research has suggested that not all whistleblowers are the same. Indeed, they might differ with regard to motives of reporting and processes of deciding whether to report or not and how to report (Cassematis and Wortley, 2013; Miceli and Near, 1985; Park *et al.*, 2014). In general, some people may primarily be motivated by morality/moral concern, while other people report being primarily provoked by some other means such as monetary incentives, prescribed duties or sometimes revenge and so on. Thus, individual differences in people's motivation and processing styles may explain wide variations in their decision-making process and behavior (Chen and Lai, 2014; Glazer and Glazer, 1989; Henik, 2015). Existing whistleblowing decision-making models do not entertain the concept of multiple paths leading to the same outcome (Ferrell and Gresham, 1985; Gundlach *et al.*, 2003; Hunt and Vitell, 1986). In other words, there is a limited model with the ability to explain the pathway that people adopt and the logical parameters they apply in deciding whether or not to report corporate misdemeanors (Henik, 2015). To fill this gap in the literature, this research introduces a modified total interpretive structural modeling (TISM) approach, to the study of whistleblowing. This approach can help to develop a well-structured hierarchical model through the identification of the relationship among enablers in terms of their driving power and dependence power. The results point to principal drivers leading two paths that may facilitate the employee's intention to whistleblow.

Furthermore, traditional whistleblowing models have put forward the idea that while experiencing an ethical dilemma, the potential whistleblower attempts to resolve conflicts by comparing different facets of dilemma through the logical and rational cognitive process when determining whether or not to blow the whistle (Ferrell and Gresham, 1985; Trevino, 1986). Another stream of researchers argue that the role of moral intuitions, emotions or affects should be considered more central to the decision-making process (Haidt, 2001; Gaudine and Thorne, 2001). Further, to bridge the divergences and conflicts between cognitive and emotional approaches, a reformulated integrated model and dual processing model were proposed by Schwartz (2016) and Watts and Buckley (2017), respectively.

They argued that deliberative reasoning/logical reasoning and affect/intuition process, both, interact to influence employees' reporting tendencies and behaviors. In line with this, the current study proposes job satisfaction (JS) (which reflects a cognitive basis) and moral identity (MI) (which reflects an affective basis) as the principal drivers and both interact to lead and influence employees' decision whether or not to report misdemeanors.

Based on the existing gap in the literature, the present paper is an attempt to establish a conceptual hierarchical framework of key enablers affecting RW behavior. An in-depth understanding of the enablers in terms of their driving and dependence power, as well as the different pathways chosen by potential whistleblower, gives a new perspective to control misconduct and in turn improves organizational quality. Modified TISM approach has been used to comprehend the relationships among enablers and identify the levels of their association by interpreting the underlying beliefs facilitating these relationships. As per our need, TISM was found suitable for performing an analysis of the association among various enablers and RW intention as TISM develops a hierarchy of enablers affecting the reporting of wrongdoing intention. Based on expert opinion, we have chosen only ten key enablers (applicable to the context to India) facilitating the likelihood to report misconduct internally.

Literature review

Though ethics and morality have many divergences in its approaches, most often they are referred to as patterns of thought that influence behavior (Arora and Dhole, 2019; Bhal and Debnath, 2006; Brinkmann, 2002; Dash *et al.*, 2009). Ethics and morals are referred to as the set of intelligence, rules and principles that measure the good effect and bad or right and wrong effects of action in a particular context (Batabyal and Bhal, 2018; Bhal and Sharma, 2001; Bhal and Leekha, 2008). The former focuses on what ought to be and later on what is. Ethical decision-making is a significant part of studies in moral psychology. Carlson *et al.* (2002) state that ethical decision-making primarily originates from the moral ground of individuals in the reflection of right and wrong actions in a particular context (p. 536). Rest's (1986) ethical decision-making model addresses the problem of moral awareness and further gives the analytical structure for the individual's stand on moral judgment. This interaction between moral awareness and moral stands further leads to the understanding of underlying factors such as moral intention and ethical behaviors, which signifies the actual implementation of the behavior driven by moral intention.

Traditionally, sociopsychological research on ethics has followed the concept that ethical decision-making is induced through a deliberative and intended rational process (Debnath and Bhal, 2008). A "multistage contingency" ethical decision-making model proposed by Ferrell and Gresham (1985) posited that one's ethical action is affected by two sets of contingency factors (individual and organizational). Trevino (1986) introduced the person-situation interactionist model and posited that a person's ethical decisions depend on his/her cognitive moral development stages (Kohlberg, 1973). However, the contemporary array of research is keen to investigate the dynamicity between moral setup and emotional factors of individuals for motivation to report wrongdoing. It is essential to comprehend its cognitive-behavioral sequences while considering the dynamicity. Haidt (2001) developed a social intuitionist model of moral judgment, which contends that deliberative thinking happens as a post hoc to help the justification of choices made in light of intuitive decisions. Furthermore, Gundlach *et al.* (2003) proposed a social information processing framework that illustrates that emotions play a direct and indirect moderating role in deliberative reasoning for the decision-making to report wrongdoing. Watts and Buckley (2017) developed a dual processing model suggesting that an individual's whistleblowing behavior is the result of interaction between moral intuition and deliberative reasoning in a given context (individual's automatic, intuitive and irrational responses). These responses pertain to an

individual's cognitive tendencies more than the concerns of welfare and fairness that animated in traditional social scientific research on ethical decision-making (Graham *et al.*, 2011).

Moral intuition is the emotionally laden or affectively responsive experience, which is normally considered as automatic, noninferential and evaluative. According to the moral intuition theory, emotions are not just the superficial effects in the background of deliberative reasoning, but they influence the process. In the paradigm of cognitive theories of emotion, moral intuition is often considered as the hot cognition. Cognitive theory of emotions suggests that emotional responses are the result of conscious or unconscious cognitive processing of the information exchange between an individual and the environment. Specifically, an individual's automatic, intuitional response is significant in the situations where the perceived or moralistic materiality, uncertainty and social dynamicity are positioned (Weaver *et al.*, 2014). Individual's ethical rationality or moral reaction thus varies depending on the variant personalities, social and cognitive intelligence, intuitions and the ability to countermand those intuitions (Haidt *et al.*, 1994).

Moral reasoning and reactions define the MI of the individuals, which is based on the self-concept around the moral traits and value bases. Behavioral traits such as transparency, impartiality and caring are induced through the practice of moral self-concept or identity (Aquino and Reed, 2002). It serves as a prerequisite on an individual's reporting intention and behavior. Thus, it can be inferred that the stronger the MI of individual, the more will be the adversity in standing the wrongdoing in an organization, which challenges their self-concept (Shao *et al.*, 2008). In a similar vein, Weaver *et al.* (2014) suggest that MI of individual shows a significant relationship with moral intuitions and willingness to enact the associated behavioral traits and manifest the clear rationality between the right and the wrong in decision-making.

Furthermore, JS is self-evaluation through a positive and negative attitude toward job functions and collective responsibility at work (Brief, 1998; Weiss, 2002; Arunachalam and Palanichamy, 2017). However, the cognitive aspect of JS is found to be descriptive and based on the perception about the right and the wrong at work (Brief and Roberson, 1989). Individual factors such as attitude (JS), commitment and perceived personal responsibility increase the likelihood of whistleblowing behavior (Miceli and Near, 1992). However, a few researchers have found that highly satisfied people are less likely to engage in whistleblowing behavior (Shawver and Clement, 2008; Sims and Keenan, 1998).

The existing literature does not give a holistic outlook of an individual's enablers influencing RW behavior in the workplace. There is limited literature, which focuses on the interlinkings among these enablers in terms of their driving power and dependence power and such studies are not extended to drive different pathways chosen by a potential whistleblower. Our research applies a systematic literature review approach to find out key enablers affecting an individual's wrongdoing intention through the development of a hierarchical model and also provides two paths that can lead to the employee's decision to report misdemeanors.

Methodology

Literature search and criteria for inclusion

For the present study, a systematic approach was used sequentially to ascertain the suitable enablers affecting the reporting of unethical misconduct. A systematic search was carried out on an electronic database to identify the literature on whistleblowing. The different databases utilized for this review include Scopus, Emerald, Science Direct and Web of Science. Additionally, the Google Scholar search engine was used to find articles that included whistleblowing behavior as a keyword. Certain criteria were established: firstly, priority was

given to peer-reviewed journals (book chapters, open access journals and conference papers were omitted). Secondly, the studies were needed to be empirical in nature (essays, opinions and book reviews were omitted). Thirdly, to include as much literature as feasible, the search was focused on broad search terms such as *predictors of whistleblowing behavior, antecedents to whistleblowing, individual factors affecting whistleblowing, internal and external whistleblowing, internal RW and ethics and decision-making*, which were chosen for the analysis. Articles published between 1972 and 2018 were considered for the research as well as studies accepted and available online till December 2018 were also included. Studies written in the English language only were selected for the analysis.

After the preliminary selection process, as all possible studies had been identified, a second screening was conducted to evaluate the eligibility of the studies, after which the full-text articles were retrieved. In the second screening, some additional articles were included after the analysis of the bibliographies of the retrieved articles. A manual search of leading management journals was also carried out for relevant articles on the subject.

Sample

The selection of the peer-reviewed articles was made by using the key terms identified in the inclusion and exclusion criteria mentioned in the previous section. A total of 88 articles was retrieved, which was reduced to 81 on applying the initial inclusion criteria. On the completion of the second screening, the sample comprised 52 articles. Furthermore, after the full-text articles were retrieved, 16 articles were omitted because of not satisfying the inclusion criteria. The final concise sample included 36 peer-reviewed articles published between 2010 and 2018, which satisfied the screening criteria. A list of articles is shown in [Table 1](#).

Selection of indicators affecting the reporting of wrongdoing behavior

The systematic review of the literature was performed identifying gaps in whistleblowing literature, which indicates that it lacks a theoretical framework to depict the hierarchy of indicators in terms of driving and dependence power influencing RW behavior. Finally, using modified TISM, a conceptual hierarchical model of key enablers has been developed. This approach not only is useful for developing the structural model full interpretive but also creates a knowledge base (of interpretive logic) of all the relationships among enablers. Both approaches, interpretive structural modeling (ISM) and modified TISM are based on a pair comparison method by which hierarchical relationships can be developed among a set of variables ([Sushil, 2012](#)). When we study a lot of variables, it becomes very difficult to find interrelationships and interpret their interactions. The aforementioned approaches help to convert these ill-structured and vague mental models to well-articulated ones, which further act as a base for theory building and conceptualization ([Singh and Sushil, 2013](#)). ISM provides a coherent understanding of a set of variables and the relationships among them ([Warfield, 1974](#)). The application of modified TISM (due to its illustrative methodology) may be extended to articulate multifaceted issues in decision-making ([Sushil, 2005](#)).

Initially, 15 enablers were chosen based on the systematic review of the literature. After taking experts' opinion, only ten key enablers were finally selected (which were more applicable in the Indian context) for this study. A group of experts was chosen from the different background based on their experience ([Table A1](#)). Two experts were academicians and two were from the industry having knowledge in the relevant field. As being a heterogeneous group of experts, their availability and selection were a bit challenging task for the research. However, group heterogeneity gave us good support in understanding and finalizing key enablers (which were more applicable in the Indian context) engaging employees to blow the whistle. The modified TISM methodology has been applied for this paper. All enablers are identified after a systematic review of the literature and finalized after

List of journal	Articles	References
Journal of Business Ethics	13	Andon (2018), Cassematic and Wortley (2013), Culiberg and Mithelic (2017), Dalton and Radhke (2013), Gao <i>et al.</i> (2015), Jones <i>et al.</i> (2014), Latan <i>et al.</i> (2018), May <i>et al.</i> (2014), Park <i>et al.</i> (2014), Pohling <i>et al.</i> (2016), Robinson <i>et al.</i> (2012), Schwartz (2016), Watts and Buckley (2017)
Business Ethics: A European Review	1	Chen and Lai (2014), Park and Lewis (2019)
Journal of Accounting Literature	1	Lee and Xiao (2018)
The American Review of Public Administration	1	Caillier (2017)
Academy of management Review	1	Hannah <i>et al.</i> (2011)
Crime and Delinquency	1	Herzog and Einat (2016)
Journal of Business Research	1	Henik (2015)
Human relations	1	Kaptein (2011)
Journal of Consumer Research	1	Lee <i>et al.</i> (2014)
Australian Journal of Public Administration	1	Miceli and Near (2013)
The TQM Journal	4	Arunachalam and Palanichamy (2017), Jahanbazi Goujani <i>et al.</i> (2019), Ciasullo <i>et al.</i> (2017), Ture and Ganesh (2018)
Asian Review of Accounting	1	Han Fan <i>et al.</i> (2013)
Justice and conflicts	1	Osswald <i>et al.</i> (2011)
Asia–Pacific Journal of Business Administration	1	Said <i>et al.</i> (2017)
Journal Of Management	1	Weaver <i>et al.</i> (2014)
Journal of Managerial Psychology	1	Zhou <i>et al.</i> (2018)
The British Accounting Review	1	Alleyne <i>et al.</i> (2013)
Journal of Public Personnel Management	1	Somers and Casal (2011)
Personality and Social Psychology Bulletin	1	Baumert <i>et al.</i> (2013)
Journal of personality and social psychology	1	Graham <i>et al.</i> (2011)
Public Administration Review	1	Taylor (2018)

Table 1.
Whistleblowing
articles included in
sample

consultation from a group of experts. These have been indicated in [Table 2](#) by the ten enablers used in the research alongside their symbols and interpretations.

Modified total interpretive structural modeling for enablers affecting reporting wrongdoing

The modified TISM may be used to interpret direct and indirect relationships among enablers. The enablers are identified from the literature and finalized after experts' opinion basis; modified TISM is performed. Following the identification of enablers, the contextual relationship (based on a review of literature) among them is identified. For example, empathy will help to show MC. Unlike ISM, modified TISM significantly diminishes the expert-based pair comparison and makes the transitive matrix available in a single attempt, thus facilitates easier application. Therefore, pair comparison and transitivity checks were carried out simultaneously to ensure that pairs are connected in the logic of transitivity and are not compared ([Figure A1](#) and [Table A2](#)). Then, similar to ISM, the level partition is conducted to comprehend the position of enablers level-wise ([Table A3](#)). Based on the level partitioning (as shown in [Table 3](#)), the TISM has been derived. In this study, we have applied modified TISM

S.No	Factors code	Factor	Reference	Definition
1	RW1	Perceived seriousness of issue (PS)	Alleyne et al. (2013) , Caillier (2017) , Robinson et al. (2012) , Somers and Casal (2011)	The degree of seriousness of malpractices would appear to be an important trigger for further decision-making
2	RW2	Perceived personal cost to report (PC)	Dalton and Radtke (2013)	Perceived harm or discomfort that would result from reporting
3	RW3	Perceived responsibility (PR)	Lee and Xiao (2018)	A person is deemed to be responsible for actions that he or she controlled or intended to produce
4	RW4	Moral judgment (MJ)	Culiberg and Mihelič (2017)	Judgment about rightness or wrongness of action, which shapes moral behavior
5	RW5	Moral courage (MC)	Baumert et al. (2013) , Watts and Buckley (2017)	Individual's actions as per their own moral standards with the possibility of negative consequences
6	RW6	Moral identity (MI)	Watts and Buckley (2017)	The organization of an individual's self-concept around moral virtues
7	RW7	Self-efficacy	Alleyne et al. (2013) , Latan et al. (2018)	An individual's ability to manipulate the environment
8	RW8	Empathy	Pohling et al. (2016)	A positive moral emotion congruent with the perceived welfare of another
9	RW9	Feeling of anger	Jones et al. (2014) , Park and Lewis (2019)	Reinforces willingness to report wrongs
10	RW10	Satisfaction from job (JS)	Cassematic and Wortley (2013)	An attitude based on cognitive evaluation of the job

Table 2.
Enablers of
whistleblowing
behavior identified
from the literature

Dimension code	Factors	Level
RW1	Perceived seriousness of issue	II
RW2	Perceived personal cost	I
RW3	Perceived responsibility	II
RW4	Moral judgment	III
RW5	Moral courage	I
RW6	Moral identity	IV
RW7	Self-efficacy	I
RW8	Empathy	III
RW9	Feeling of anger	I
RW10	Job satisfaction	IV

Table 3.
Different enablers into
different levels

for developing a conceptual hierarchical framework of individual enablers affecting RW behavior. Various direct and transitive links can be seen in a conceptual hierarchical framework ([Figure 1](#)) and their interpretation is also presented in [Table 4](#).

A digraph ([Figure A1](#)) (a visual representation of the enablers and their interdependencies) contains transitive links evolved from the reachability matrix ([Table A2](#)). As the level partitioning is ended, the TISM model can be developed. After removing indirect links, only significant transitive links (based on a literature review) were retained in the final TISM model ([Figure 1](#)). The TISM model should be interpreted from the bottom up. The hierarchical

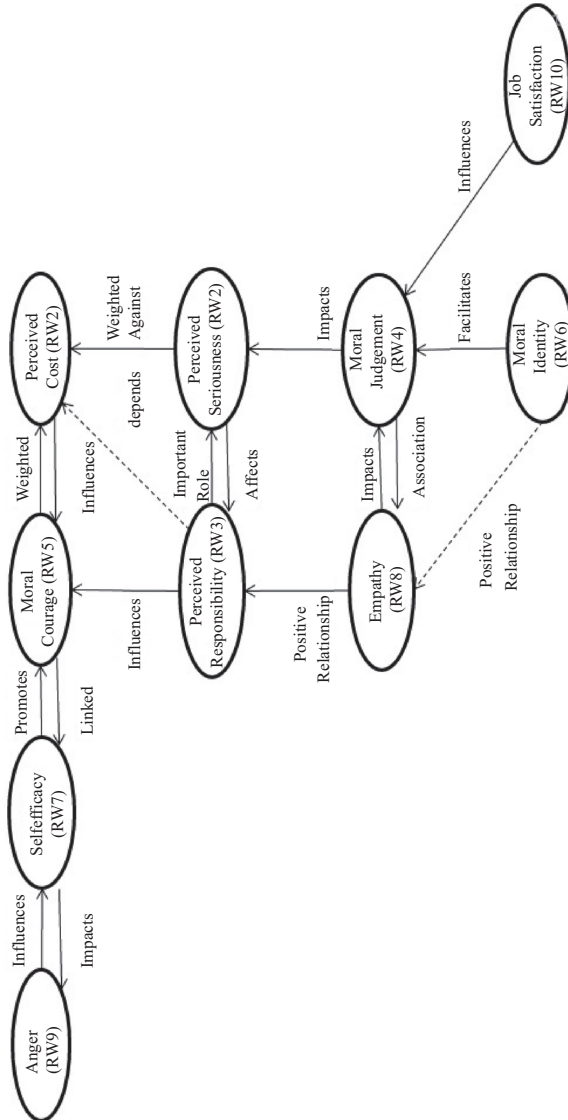


Figure 1.
A TISM model
representing the
hierarchical
relationships among
the enablers of
reporting wrongdoing
intention

S.No	Path	Author	Interpretation
1	Path 6-4 moral identity–moral judgment	Blasi (1980)	MI facilitates the translation of moral judgments and principles into action
2	Path 10-4 job satisfaction–moral judgment	Han Fan <i>et al.</i> (2013)	Attitudes positively influence the quality of moral judgments
3	Path 6-8 moral identity–empathy	Lee <i>et al.</i> (2014)	Employees with higher moral identity generally feel more empathy for others
4	Path 4-8 moral judgment–empathy	Gleichgerrcht and Young (2013)	MJ has an association with empathy
5	Path 8-4 empathy–moral judgment	Mencl and May, 2009	Empathy has been found more closely related to moral judgment
6	Path4-1 moral judgment–seriousness of issue	Herzog and Einat (2016)	The relationship between moral judgment and perception of seriousness of issue has been found positive
7	Path 8-3 empathy–perceived responsibility	Osswald <i>et al.</i> (2011)	Empathy has positively connected with attribution of responsibility
8	Path 3-1 perceived responsibility– seriousness of issue	Crick and Dodge (1994)	PR is assumed to be one variable that affects judgments about the seriousness of the issue
9	Path 1-3 seriousness of issue–perceived responsibility	Velasquez (1992)	Seriousness of wrongdoing is weighted against moral standard, active involvement, heavy cost to reach a level of judgment of responsibility
10	Path 3-5 perceived responsibility–moral courage	Greitemeyer <i>et al.</i> (2006)	PR is important for the decision whether to show moral courage or not
11	Path 1-2 seriousness of issue–perceived personal cost	Velasquez (1992)	Seriousness of wrong is weighted against perceived personal cost to reach to a decision
12	Path 3-2 perceived responsibility– perceived personal cost	Velasquez (1992)	Seriousness of wrong is weighted against heavy cost to reach a level of judgment of responsibility
13	Path 2-5 perceived personal cost–moral courage	Niesta Kayser <i>et al.</i> (2010)	MC is associated with high personal cost
14	Path 5-2 moral courage–perceived personal cost	Ayers and Kaplan (2005)	Courageous people do not consider personal cost as intervening factor
15	Path 5-7 moral courage–self-efficacy	Hannah <i>et al.</i> (2011)	Moral courage and self-efficacy constructs are distinct yet linked with each other
16	Path 7-5 self-efficacy–moral courage	Osswald <i>et al.</i> (2011)	Self-efficacy acts as promoting factor of moral courage
17	Path 7-9 self-efficacy–anger	Bandura (1996)	Efficacy belief has an impact on emotions
18	Path 9-7 anger–self-efficacy	Wright and Mischel (1982)	Emotions influence efficacy

Table 4.
Enabler’s path with
author’s
interpretations

representation tries to depict the driving and dependent power of enablers. The outcome (dependence) enablers in the model are PC and MC preceded by self-efficacy and anger. And these enablers play a crucial role in encouraging employees to report corporate misdemeanors to the relevant authority. The driving enablers are MI and JS, which drive employees to engage in whistleblowing behavior. The combined force of employees’ tendency and perception (empathy, PS, PR, PC) provides a clear judgment about rightness or wrongness and ethicality or unethicity of action, which subsequently increases their willingness to report. PS and PR are interconnected in a positive direction. The likelihood of reporting unethical corporate misconduct increases with the employee’s PS of the act and PR to report via MC, whereas the PC of reporting misconduct decreases the likelihood of whistleblowing. The TISM model says that MC and PC have a bidirectional relationship in a mutually positive direction. The more severe the PC, the more employees characterized the relevant behavior as MC.

Results and discussion

As a result of corporate frauds and scandals, regulatory agencies, audit committees and society have become more anxious about organizational wrongdoing and have reconfirmed the value and importance of ethical behavior (Trevino *et al.*, 2006). With this aim, the research examines key enablers influencing individuals' RW behavior and develops a conceptual framework that demonstrates the driving-dependence relationships among them. The principal drivers, which have been found to accelerate this aim, are MI and JS.

Moral courage is generally viewed as "a prosocial behavior with high social cost with minimal or sometimes no rewards for the actor" (Osswald *et al.*, 2010, p. 150). In other words, morally courageous people usually involve behaving bravely with the desire to report unethical or illegal corporate practices to competent authority without taking into account their social costs (Osswald *et al.*, 2010). The TISM model shows that MC and perceived PC are interconnected and have a positive influence on each other (Figure 1). The more severe the perceived PC, the more employees characterized the relevant behavior as MC. A body of literature has come across the same concern that if employees were morally compelled to report, they did not consider PC as an intervening factor (Ayers and Kaplan, 2005; Ellis and Arieli, 1999; Johnson, 2003). In the description of MC, anger and self-efficacy act as integral components. Most of the time when an individual behaves with courage, he or she is upset or angry because of the violation of ethical or moral norms, injustice and so on. Also, empirical results demonstrated by Greitemeyer *et al.* (2006) and Neista *et al.* (2008) underlie a positive relationship between anger and MC, whereas self-efficacy refers to one's belief in his/her ability to deal with ethical issues at the workplace and develop and apply ethical solutions for the same (May *et al.*, 2014). Before people could act courageously, they need to feel great confidence in their abilities to act (Osswald *et al.*, 2010). Self-efficacy could enhance one's level of perseverance while facing ethical challenges, which stimulates a desire to behave in a morally courageous way and accordingly, increases the likelihood of individuals engaging in blowing the whistle.

Further, perceived personal responsibility and perceived seriousness of issues are positively connected and perceived PC is negatively related to the likelihood of whistleblowing behavior (Graham, 1986). The likelihood of reporting an unethical corporate misconduct increases with the employee's perceived seriousness of act and the perceived personal responsibility to report via MC. On the other hand, the perceived cost of reporting decreases the likelihood to report corporate misconduct (Keil *et al.*, 2010; Miceli and Near, 1985; Miceli *et al.*, 1991).

The TISM modal shows that moral judgment acts as a juncture between driving and dependence enablers, hence moral judgment plays a crucial role in the psychological decision-making process of the potential whistleblower. Moral judgment refers to a person's belief that a particular action is the ideal ethical alternative. Given that, when individuals judge an action to be highly ethical, they are more likely to arrive at the whistleblowing intention (Ajzen, 1991). The combined force of employees' tendencies and perceptions (empathy, perceived seriousness of act, perceived personal responsibility, perceived cost of reporting) provides a clear judgment about rightness or wrongness and ethicality or unethicity of action, which subsequently increases their willingness to report wrongdoing.

The key driving enablers: moral identity and job satisfaction

MI as a constitute of self-concept also involves the organization as a unit to reciprocate the moral virtues as honest, caring and fair (Aquino and Reed, 2002). JS, as an attitude, is based on cognitive evaluation of various facets of the job (such as job conditions, opportunities or outcomes) (Moorman, 1991). The TISM model shows that both have a direct influence on each other. The inference is that JS (which reflects a cognitive basis) and MI (which reflects

an affective basis) interact to influence employees' likelihood to engage in reporting corporate unethical practices. Certainly, the whistleblowing tendencies are largely influenced by the ethical behaviors characterized in moral intuition (emotion) and deliberative (cognition) pathways; these are dependent on each other or mutually exclusive (Weaver *et al.*, 2014).

Two paths leading to employee's whistleblowing intentions

On account of individual differences in emotions, feelings, motives and processing style, potential whistleblowers have wide variability in their intentions, actions and behaviors (Sharma and Bhal, 2003). For instance, moral values may be a key driver for guiding one's action, while some of them may not consider moral values as a prime driver for guiding their actions (Chen and Lai, 2014; Glazer and Glazer, 1989; Henik, 2015). In line with this, modified TISM approach points to two paths (path I and path II) that can lead to individual's RW behavior: $RW6 + RW10 * RW4 * RW1 * RW2 \rightarrow RW$ (MI, JS, MJ, PR, PC \rightarrow RW behavior) and $RW10 + RW6 * RW4 * RW8 * RW3 * RW5 \rightarrow RW$ (JS, MI, MJ, empathy, PR, MC \rightarrow RW behavior). Path I infers that individuals with high MC are more likely to engage in whistleblowing behavior despite the association of PC to uphold moral principles or values (Osswald *et al.*, 2010; Skitka, 2012). Whereas path II demonstrates that empathetic feeling via perceived responsibility acts as a predictor to show MC (Labuhn *et al.*, 2004). People with low MC will weigh the perceived PC and benefit against each other and if the anticipated benefits to speak up and the anticipated costs of not to speak up outweigh the costs to speak up and the benefits of not to speak up, they will more likely engage in reporting corporate misdemeanors. Additionally, the fact that path divergence occurs at RW4 (moral judgment) suggests that moral judgment acts as a juncture between the paths and seems a critical contributor for further ethical decision-making process (Rest, 1986).

Managerial and theoretical implications

The insight of this conceptual framework tends to suggest the curative implication at the managerial level to retrospect the tendencies and behaviors of their employees for RW as well as theoretical implications in terms of the relative importance and progressions of indicators.

Managerial implications

From a practical point of view, organizations fully loaded with ethical challenges should realize that whistleblowing on questionable act has the potential for many fruitful outcomes (such as overall organizational quality improvement) (Ciasullo *et al.*, 2017; Miceli and Near, 1984; Miceli *et al.*, 2009; Vinten, 2000). To deal with these challenges, the examination of key enablers, which can motivate employees' action (if they witness any unethical practices), becomes utmost important. This conceptual paper gives insight into the relative importance of individual enablers needed to be considered by top management and policymakers of organizations. Top management can consider an ethics or morality scale as a tool (to check their attitudes and behaviors) at the time of screening the employees if it seems appropriate. Further, they (employees) should be provided better working environment in terms of fairness and ethicality in top management decisions, actions and behaviors. Employees who perceive their top management to be ethical in the organization feel more associated with the organization and hence, feel more satisfied with their job. Moral motivation and endorsement of moral principles play an integral role in measuring whether employees stand up against perceived ethical dilemmas (Halmburger *et al.*, 2017). Hence, employees should be given training commonly focusing on providing skills such as self-efficacy and fostering the feelings of self-assurance to enhance their moral courageous behavior.

Theoretical implications

The conventional perspective of past research has primarily examined the individual and contextual determinants impacting RW intentions and behaviors. The findings of this paper extend the scope to comprehend the relative importance and progression of individual key enablers influencing the likelihood to report wrongdoing. In conclusion, a more comprehensive framework of a complete picture of an individual's key enablers with the driving-dependence relationship among them was evaluated. This paper contributes to whistleblowing literature by analyzing the new paradigm to evaluate the importance of an individual's enablers impacting the likelihood of the disclosure of organizational wrongs in India. A prior body of literature has found a negative association between JS and the individual's engagement in RWs, which means that highly satisfied people have less likelihood to whistleblow (Said *et al.*, 2017; Sims and Keenan, 1998). On contrary to this, our study demonstrates that an individual's MI and JS have greater importance in enhancing his/her willingness to disclose organizational wrongs without the strict imposition of specific laws and policies of whistleblowing in India. Additionally, the TISM approach points to two paths that can lead to an individual's RW behavior.

Conclusion and direction for future research

This study seeks to expand the available knowledge based on the subject by proposing hierarchical linkages among the indicators influencing employee's report wrongdoing behavior by theoretical grounding and their interpretations. The present paper serves a more explanatory purpose and hence, emphasizes on the development of RW enabler's framework using a systematic review of the literature. Further, TISM approach points to two paths that can lead to individual's RW behavior. Additionally, moral judgment acts as a juncture between paths and shows a critical contributor to ethical decisions (Rest, 1986). So, the scope for future research is to validate this conceptual framework and extend this by carrying out quantitative analysis such as the structural equation modeling (SEM) on a larger data set.

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Table A1.
List of experts

Experts	Experts profile/designation	Experience	Category
Expert 1	Professor, OB/HR	>20	Academician, Delhi, India
Expert 2	Professor, OB/HR	>10	Academician, Delhi, India
Expert 3	Vice President	>12	Industry, India
Expert 4	Team Lead	>12	Industry, India

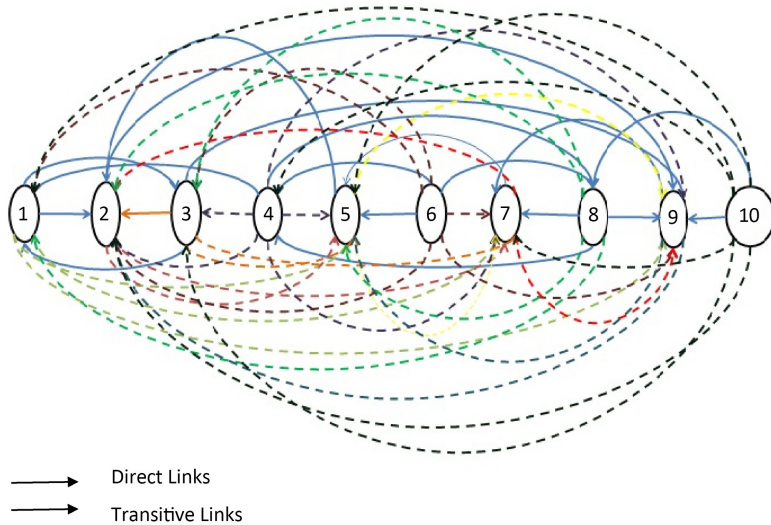


Figure A1.
Digraph with direct and transitive links as per modified process

Table A2.
Reachability matrix with transitive links following the modified process

	RW1	RW2	RW3	RW4	RW5	RW6	RW7	RW8	RW9	RW10
RW1	1	1	1	0	1*	0	1*	0	1*	0
RW2	0	1	0	0	1*	0	1*	0	1	0
RW3	1	1*	1	0	1*	0	1*	0	1	0
RW4	1	1*	1*	1	1*	0	1*	1	1*	0
RW5	0	1	0	0	1	0	1*	0	1*	0
RW6	1*	1*	1*	1	1	1	1*	1	1*	0
RW7	0	1*	0	0	1	0	1	0	1*	0
RW8	1*	1*	1*	1	1*	0	1	1	1	0
RW9	0	1*	0	0	1*	0	1	0	1	0
RW10	1*	1*	1*	1*	1*	0	1*	1	1	1

Note(s): *Transitive relationship

Variables	Reachability set (RS)	Antecedent set (AS)	AS \cap RS	Level
RW1	123,579	1,346,810	13	I
RW2	2,579	12345,678,910	2,579	
RW3	123,579	1,346,810	13	
RW4	12,345,789	46,810	48	I
RW5	2,579	12345,678,910	2,579	
RW6	123,456,789	6	6	I
RW7	2,579	12345,678,910	2,579	
RW8	12,345,789	46,810	48	I
RW9	2,579	12345,678,910	2,579	
RW10	1234,578,910	10	10	

Variables	Reachability set (RS)	Antecedent set (AS)	AS \cap RS	Level
RW1	13	1,346,810	13	II
RW3	13	1,346,810	13	II
RW4	1,348	46,810	48	II
RW6	13,468	6	6	
RW8	1,348	46,810	48	II
RW10	134,810	10	10	

Variables	Reachability set (RS)	Antecedent set (AS)	AS \cap RS	Level
RW4	48	46,810	48	III
RW6	468	6	6	III
RW8	48	46,810	48	
RW10	4,810	10	10	

Variables	Reachability set (RS)	Antecedent set (AS)	AS \cap RS	Level
RW6	6	6	6	IV
RW10	10	10	10	IV

Table A3.
Iterations of TISM
process for partitioning
the levels

Corresponding author

Smita Gupta can be contacted at: smitatalks2u@gmail.com

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