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Who is Speaking Please? The role of identity in attitudes towards whistleblowing

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Abstract

Whistleblowers have been associated with words such as saint (Grant, 2002), traitor (Rothschild and Miethe, 1999), parrhesiast (e.g. Weiskopf and Tobias -Miersch, 2016), stigma (Van Portfliet, 2020) and a plethora of other terms. The increasing implementation of legislation to protect whistleblowers hints at a societal acceptance and acknowledgment of importance for them, yet stories consistently emerge in the media of the mistreatment and suffering experienced when one speaks out about organizational wrongdoing. How *do* people actually feel about whistleblowing and whistleblowers? In this paper, we explore this question, by drawing on data from surveys conducted in the UK, Australia and Ireland. Analysing responses from employers and managers/directors of organizations, and comparing these with the responses of employees of organizations yields surprisingly different results. Investigating this, we propose that how one “feels” about whistleblowing depends on what role they are occupying when they are asked. Employers tend to be more optimistic and sympathetic, and employees tend to be more critical. While the ambiguity in attitudes has been noted (Hersch, 2002, Heumann, et al, 2016) studies have highlighted how these change based on, for example, the content of the disclosure and whom the report is made to (Callahan and Collins, 1992), one’s value orientation (Park et al. 2014), and one’s cultural orientation (Park, et al, 2008). We build on these valuable studies, proposing that in addition to these influences, perceptions may be more fluid, potentially changing within individuals as their roles shift. Our contribution is then two-fold. To theory, we offer implications for a more nuanced way of understanding societal attitudes to whistleblowing, and to practice, we offer potential insights to how protections may be more or less effective, depending on who is being called on to support the whistleblower.

1. Introduction

Why should we care how others feel about whistleblowing? After all, legal protections are increasingly being implemented across the globe (IBA, 2021), so personal opinions should be irrelevant. The answer is that legal protections are not enough (IBA, 2021; Lewis, 2008). Whistleblowers that suffer retaliation face costs that are difficult to legislate against like stigma (Van Portfliet, 2020), blacklisting and financial and time costs related to fighting a court case (Kenny and Fotaki, 2019), isolation (Lennane, 2012) among other reprisals that there is no law prohibiting. To

survive these trials, whistleblowers require access to sympathetic others (Van Portfliet, 2020) and so understanding how people feel about whistleblowers and whistleblowing is paramount. The literature on whistleblowing recognizes this, as is detailed in the review below. In this study, we build on this work by looking at how attitudes toward whistleblowing are affected by the role- or identity- of the whistleblower. By understanding how one's perception of whistleblowing changes depending on what role they are speaking from, we can better understand how attitudes can be positively changed to ensure that the "soft" consequences that whistleblowers face can be reduced, therefore providing more comprehensive protections.

The literature has also examined how retaliation differs between internal and external whistleblowing (e.g. Dworkin and Baucus, 1998; Park, Bjørkelo and Blenkinsopp, 2020). Studies show that retaliation is more common and severe for those that speak up to sources outside the organization such as regulators or the media (Park and Lewis, 2018). This may be because whistleblowing has been shown to be a protracted process (Vandekerckhove and Phillips, 2020), so matters that make it externally have likely not been dealt with (or potentially suppressed intentionally by the organization). This study adds to the existing literature in this area by showing that attitudes toward external whistleblowing can shift, depending on what role an individual is inhabiting. Most large-scale studies of the experience of whistleblowers focus on employees, but all that we know of examine the *responses of a particular group*, thus limiting our knowledge of how one feels when they are speaking from a particular identity. Identities, however, are multiple and fluid, and thus we explore how the perception of whistleblowing may change depending on *what identity position one is speaking from*.

Our contribution is thus two-fold: to whistleblowing literature, we provide a more nuanced view of attitudes towards whistleblowing- one that is not statically tied to an individual, but is dynamic and shifting depending on the context; to practice, we build on the research findings that highlight the response of colleagues and managers is more effective in protecting whistleblowers than support of NGOs and advocacy groups (Park, Bjørkelo and Blenkinsopp, 2020) by offer an understanding of how the perceptions of these audiences are fluid.

The paper is structured as follows: we begin with a review of the relevant whistleblowing literature on attitudes toward whistleblowing. We then detail the method of our study, which incorporates external survey data from the UK, Ireland and Australia. Next, we present the results from the survey data, before discussing their relevance to theory and practice, and then we conclude with the limitations of the study and practical recommendations for policy and future research.

2. Literature Review

The most common definition of whistleblowing is "the disclosure by organization members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action" (Near and Miceli, 1985, p. 4). Others argue that retaliation is required for speaking up to qualify as "whistleblowing", as otherwise all reports of organizational infractions made by, for example, compliance officers, auditors and internal watchdogs whose job it is to disclose, would count as blowing the whistle, as would disclosures that do not attract any reprisals (e.g. Alford, 1999, 2007). The former definition allows space for "successful" whistleblowing, while the latter is more limited, only allowing those that have

suffered for speaking up to count as whistleblowers. This study adopts the former definition, as we are interested in attitudes towards whistleblowing, and the latter definition is more focused on whistleblowers that suffer, and therefore indirectly biased towards negative attitudes.

Research on speaking up in organizations has grown over the past twenty years, with studies exploring areas such as motivations (e.g. Miceli et al, 2008), characteristics (c.f. Mesmer-Magnus and Viswesvarian, 2005) experiences (e.g. Alford, 2001; Glazer and Glazer, 1989), and costs of speaking up (Kenny and Fotaki, 2019). Recipients of whistleblowing disclosures have been less explored but noted as important (e.g. Contu, 2014; Kenny and Bushnell, 2020). There is often more than one recipient in each case of speaking up (Vandekerckhove and Phillips, 2020) and it has been pointed out that this is an area that requires some attention, as recipients are not objective, unbiased observers, they are individuals embedded in the organization (Moberly, 2014). Research on organizational responses to whistleblowing is even less explored, but recent work by Kenny, Fotaki and Vandekerckhove (2019) explore how speak up systems can positively affect both organizations and whistleblowers. There have also been studies into perceptions of, or attitudes toward, whistleblowing and whistleblowers. These span national contexts including Turkey, South Korea and the UK (Park et al, 2008) Australia (Brown, Vandekerckhove and Dreyfus, 2012) the USA (Callahan and Collins, 1992) Ireland (Transparency International Ireland, 2017), and more, and generally show mixed results, as can be expected. This paper builds on these studies, which evaluate attitudes and perceptions of static groups, by proposing that perceptions of, and attitudes toward, whistleblowing are fluid, fluctuating and sometimes contradicting as the identity from which one is speaking changes.

Attitudes toward whistleblowers

The academic literature provides contrasting perspectives of whistleblowing. On the one hand, they are champions of the public interest, exposing corporate crime (ACFE, 2018), saving organizations money and reputation (Stubben and Welch, 2020) and motivated by selfless, pro-social behaviours (Miceli et al, 2008). Grant (2002) goes so far as to liken them to “saints of secular culture”.

Others frame them differently, holding that they are traitors to their organizations (Rothschild & Miethe, 1999) and can be motivated by spite or personal gain. Stein (2019) states there is an “implicit assumption in the literature that whistleblowers are hated and stigmatized” (p. 1), and a plethora of research highlights the ways that they suffer, hinting at the intolerance that organizations, colleagues and the media have for those that speak up (e.g. Bjørkelo 2013; Mesmer-Magnus and Viswesvaran, 2005).

Between these opposing views, some research takes the middle ground. For example, Contu (2014) illustrates the ambivalence exhibited towards whistleblowers in her analysis of Antigone, and offers a different view of the whistleblower as one that is not motivated by “universalizing norms” (393) or a sense of morality, but that the act of speaking out is unique to the individual, the situation that they face, and who they speak out to. She highlights how whistleblowing is relational, difficult to understand and even more difficult to generalize. In the same vein, Hersch (2002) comments:

“On the one hand there is a belief that whistleblowing is an ethical or even praiseworthy act, which is required to expose abuses of all kinds and avoid moral complicity in them. On the other hand whistleblowers may be seen as informers who betray colleagues and the organisations they work for” (244).

Ambivalence is also visible in the media coverage of whistleblowing. For example, media coverage of the whistleblower Edward Snowden was positive, (e.g. Chakrabarti, 2015), negative, (e.g. Keck, 2013) and both (e.g. Kelley, 2013). This indicates that *public* opinion of whistleblowing may be mixed- and research has explored this area as well.

Empirical Research into Attitudes Toward Whistleblowing

Turning our focus to empirical research, several studies have examined the attitudes of various groups. Park, Blenkinsopp and Park (2014) studied the attitudes of Korean college students toward whistleblowing, showing those with a legal/moral value orientation were more accepting, while those with an economic value orientation were less supportive, except when done anonymously. This has practical impacts as it demonstrates how education around whistleblowing can be framed differently for different audiences to have the greatest impact around uptake of whistleblowing hotlines or other speak-up channels.

Brown, Vandekerckhove and Dreyfus (2012) looked at survey data from the UK and Australia, as well as responses to the World Online Whistleblowing Survey (from whistleblowers, potential whistleblowers and non-whistleblowers) and found that “in both Australia and the UK, overwhelming majorities [...] support whistleblowing as defined by the surveys” (p. 14). This data, which we draw on in this study, links perceptions of whistleblowing with trust, highlighting that while attitudes are generally positive, perceptions of the acceptability of whistleblowing are somewhat lower. In other words, people are personally accepting of whistleblowing, but somehow think that others are less accepting. This incongruity between individual opinion and perception of public opinion is echoed in a study by McGlynn and Richardson (2017) which found employees privately supported colleagues that spoke up, but publicly alienated them, indicating a perception that public acceptance of whistleblowing was low, even if personal acceptance was high.

Various reports also indicate the perception of whistleblowing. Heumann et al (2016) conducted public opinion polls and found that 47% supported whistleblowing, and 53% were cynical about it. The APPG (2020) found that more whistleblowers are taking sick leave (40% in 2018 compared to 15% in 2015), which indirectly implies the negative attitudes toward speaking up. In 2013, Public Concern at Work (now Protect) in partnership with Greenwich University published a study of 1000 calls to PCAW’s advice line (Public Concern at Work/University of Greenwich, 2013). While this study only covers people that called to get advice, and therefore are most likely whistleblowers or potential whistleblowers, there are some findings in the report that indicate the broader attitudes towards whistleblowers. One such statistic is that only 40% of callers that made a disclosure reported any response from management. This means that 60% of the time management does not respond at all, sending a clear signal as to the importance of whistleblowers¹. Where management did respond, it was often with reprisals, but there was also some support. The response from management was supportive 7% of the time after the first disclosure, and there was support from co-workers 2% of the time. These studies, while helpful in painting the picture of how the public feel about whistleblowing in various contexts, downplay some of the nuances of whistleblowing. One of these nuances, whether a disclosure is made internally or externally, is central to the findings of this study. We therefore briefly present the literature on internal and external whistleblowing, before

¹ It is important to note, however, that the survey was of callers to a helpline, and it may be the case that those that spoke up and got answers were less likely to call the helpline in the first place.

concluding this section with an overview of the empirical work that examines how attitudes differ depending on whether a disclosure is made internally or externally to an organisation.

Internal v External Whistleblowing

In early whistleblowing research, models were put forward that describe the process of whistleblowing, identifying the decision points that whistleblowers and organizations face (see, for example, Near & Miceli, 1985; Near & Miceli, 2008). Distinctions have typically been drawn between internal disclosures - where workers report to a line manager or other individual within the organization - and external disclosures – where workers report to someone external to the organization like a journalist, ombudsman or regulator (Jubb, 1999; Pohler and Luchak, 2014). However, it has been shown that almost all disclosures made externally are made internally first, so the external disclosure is part of the same whistleblowing process that starts internally (Miceli et al., 2008; Rothschild and Miethe, 1999; Vandekerckhove and Phillips, 2020). Vandekerckhove and Phillips (2020) show how disclosures move from internal to external recipients as whistleblowers seek increasingly independent recipients to report to when they feel their disclosure is not taken seriously.

Despite this recognition of external whistleblowing as a continuance of an internal disclosure, debates are ongoing as the efficacy of each type of whistleblowing. Some think that internal whistleblowing is less effective, as organizations are more powerful than the whistleblower and therefore can ignore, silence or neutralize their disclosures (cf. Du Plessis, 2020; Miceli, Near, & Dworkin 2008). Other studies have explored the differences in attitudes toward internal and external whistleblowing as well, which we present next.

Attitudes toward internal v external whistleblowing

In general, there is more support for internal whistleblowing than external whistleblowing. In Callahan and Collin's (1992) survey, 93% of employees agreed that an employee that had reported illegal acts to their supervisor and had been fired should win a lawsuit. Further, 89% agreed that the fired employee should win a lawsuit if the report concerned unethical practices. Less support, however, was shown for reporting to law enforcement (86% agreed that the lawsuit should be won for reporting illegal practices, 64% when the practice was unethical) and even less support when the report was made to the media (74.6% for reporting illegal practices, 61% for unethical ones). This shows support for whistleblowers that report internally, but less support for those that blow the whistle outside the organization. Park et al (2014) found similar patterns of support (higher support for internal whistleblowing than external) and correlated attitudes to value orientation.

The difference in attitudes toward internal and external whistleblowing can also be seen in the legal landscape: most legislation leans toward internal first. For example, it is a provision of the Dutch legislation that the "House of Whistleblower" can refuse to look at your disclosure if you haven't spoken up internally first. This approach is not unmerited, however, as studies have shown that those that speak up to external sources experience more retaliation (Dworkin and Baucus, 1998; Park, Bjørkelo and Blenkinsopp, 2020), and therefore encouraging internal disclosures is one way to help ensure whistleblowers are protected as much as possible. That employees and employers have

more positive attitudes toward internal whistleblowing than toward external- may be based on cultural norms.

In this study, we explore how this particular nuance is affected by an individual's identity position, looking at whether employees' and managers' opinions change based on the type of disclosure. We therefore briefly introduce the concept of identity before presenting the details of our methodology.

Identity

Identity is a very complex topic, incorporating many factors relating to who we are as people. It has to do with the question "who am I?" and "who do others think I am?" (Kenny, et al., 2011). Identity can include physical characteristics, such as sex, height, and hair colour, and also more fluid characteristics of the roles we occupy like being a mother, employee, leader, or student. Individuals can occupy several identities at one time, for example, one can be not just an employee, they can be also a friend, a woman and a college graduate, and all of these together influence how one acts in certain situations. There are many theories of how this identity comes about, and identity is a highly contested and researched term. In this paper we are interested in the roles that individuals occupy, and while roles are not synonymous with identity, the work that one does is an "essential part in the development of identity" (Dejours & Deranty, 2010: 172). Identity has been explored somewhat in whistleblowing literature, but primarily from the standpoint of the whistleblower (e.g. Kenny, 2012; Weiskopf and Tobias-Miersch, 2016). In this paper, we investigate how a non-whistleblower's role is associated with attitudes and perceptions of whistleblowing, as this has impacts for how others treat those that speak up. We do this by analysing survey data, and we present the methods employed in gathering and analysing this data next.

3. Methods

This study utilised pre-existing data from two prior studies. Firstly, the authors were granted access to two datasets by Transparency International Ireland ('TI Ireland'). The first dataset was of employees while the second was of employers. The datasets were collected as part of TI Ireland's Integrity at Work ('IAW') research in 2015 and published in their Speak Up Report 2017. Both datasets did not provide the raw data but rather the analysed data, where, in some cases, responses had been grouped. The second study provided a single dataset and was collected as part of the World Online Whistleblowing study 2012 looking at Australia and the United Kingdom². Before analysing the data, the second study dataset was split into two, separating out the data from the UK and Australia into separate datasets. This was done purely for the convenience of the researchers in their analysis.

The authors started by comparing the datasets with the relevant code books to ensure they had an understanding of each aspect of the data. As the data provided to the researcher had been analysed previously some of the coded responses had been amalgamated. In these cases, we were not clearly able to identify how an individual responded to the specific question against the original code book so we excluded them from our dataset.

² The authors wish to express their thanks to Transparency International Ireland, Professor Wim Vandekerckhove and Professor AJ Brown for granting us access to this data.

Having completed this comparison, the questions from the code books in the two prior studies were analysed. First, we identified questions that were identical allowing us to compare answers across contexts. Looking at answers to these questions, we identified themes that may enable us to usefully analyse the remaining data: identity and external disclosure. We also collated where we could identify roles which would enable us to explore the idea of role impact on whistleblowing which this paper seeks to do.

We then used SPSS to run simple descriptive crosstabs using different roles against the questions that existed across the data. Due to the way the original data files were provided and the different purposes of the original data it was not possible to undertake any meaningful statistical analysis of the data. Hence we can only make limited claims and seek to use our analysis later in the paper as foundational for further work.

4. Findings

We present below findings from our analysis of the surveys, where attitudes toward whistleblowing in general, but also important differences between employees and employers were noted. While the main findings have been noted elsewhere, our interpretation of them differs from previous studies. We begin with our findings on attitudes toward whistleblowing.

Attitudes toward whistleblowing in Ireland

The data showed clearly that employers had more positive attitudes toward whistleblowing in general. This is evident when looking at the word association questions. We assigned a value to each word: 'Hero' and 'Worker' were positive associations, 'Witness' was a neutral association, and 'Informer' and 'Traitor' were negative associations. Table 1 shows that employers overwhelmingly chose more positive and neutral associations, although over half also associated whistleblowing with the word 'Informer'. Employees, on the other hand skewed more negative associations, with the top association being 'Informer' and the second most common association being 'Witness'.

Table 1: Employee v Employer Word Association

	Employee %	Employer %
Hero	82.3	45.3
Informer	50.3	56.4
Traitor	9.1	11.6
Witness	35.8	72.8
Worker	36.4	64

Employers also showed more positive attitudes toward whistleblowing in their responses to the question of whether they thought corrective action would be taken if they spoke up. While slightly

over half of employees (52%) agreed that “I am confident that if I raised a concern it would be acted upon without detriment”, (Table 2) 91% of employers agreed that this would be the case (Table 3).

Table 2: Employee Confidence in Raising a Concern

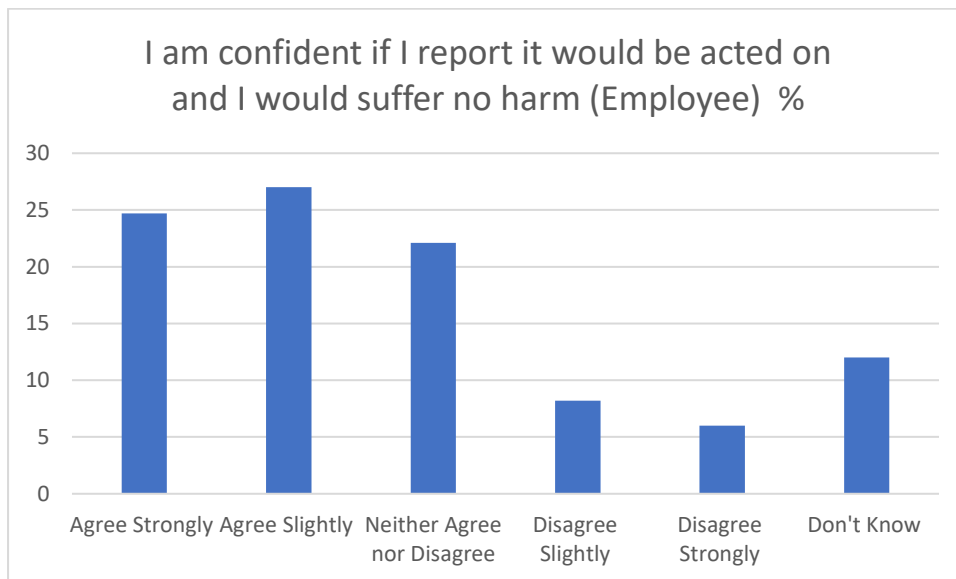


Table 3: Employer Confidence in Raising a Concern



While this may signal a lack of confidence in the employer, rather than a sceptical view of whistleblowing, looking at the responses by sector (Table 4) reveals that perceptions are similar across different sectors for employees, indicating that either there is a low trust in Irish management in general, or that perceptions of whistleblowing are more negative among employees than employers.

Table 4: Employee Confidence in Speaking up by Sector

I am confident if I report it would be acted on and I would suffer no harm						
Sector	Agree Strongly %	Agree Slightly %	Neither Agree/Disagree %	Disagree Slightly %	Disagree Strongly %	Don't Know %
Tech Manufacturing	26.5	29.4	26.5	2.9	8.8	5.9
Other Manufacturing	26.2	33.3	14.3	11.9	0	14.3
Construction	20.7	22.4	29.3	12.1	5.2	10.3
Retail and Wholesale	25.7	31.2	17.4	4.6	10.1	11
Hotels, Bars, Restaurants	30.9	18.5	27.2	6.2	6.2	11.1
Transportation	16.7	27.8	33.3	5.6	8.3	8.3
Tech, IT and Comms	27.7	34	19.1	6.4	4.3	8.5
Financial Services	27.3	34.1	25	4.5	0	9.1
Public Government	23.1	28.6	19	12.2	6.8	10.2
Service	20.3	25.4	23.7	8.5	0	22
Agriculture	8.9	24.4	26.7	6.7	15.6	17.8
Other	29	23.9	19.9	9.1	5.1	13.1

This view is interesting when compared with questions of whether it is acceptable to be a whistleblower, and whether people should be supported if they speak up (Tables 7 and 8). Employers were more likely than employees to think that whistleblowing was unacceptable in Irish society (57.2% vs 41%) (Table 5 and 6) but that whistleblowers should be supported (91.5% vs 78%) (Table 7 and 8), where employees were more likely than employers to think it was acceptable in Irish society (47.4% vs 41.4%) but less employees thought that whistleblowers should be supported (78% vs 91.5%). While *most* employees thought whistleblowers should be supported, it was still a smaller percentage than employers that answered that question in the affirmative.

Table 5: Employer Perception of Acceptability of Reporting

	#	%
In Irish Society it is unacceptable to be a WB	202	57.2
In Irish Society it is acceptable to be a WB	146	41.4
Don't know	5	1.4

Table 6: Employee Perception of Acceptability of Reporting

	#	%
In Irish Society it is acceptable to be a WB	360	41
In Irish Society it is acceptable to be a WB	416	47.4
Don't know	102	11.6

Table 7: Employee Perception of Whether Whistleblowers Should be Supported

	#	%
People should be supported when speaking up, even if confidential information is disclosed	685	78
People should not be supported when speaking up if confidential information is disclosed	94	10.7
Don't know	99	11.3

Table 8: Employer Perception of Whether Whistleblowers Should be Supported

	#	%
People should be supported when speaking up, even if confidential information is disclosed	323	91.5
People should be supported when speaking up if confidential information is disclosed	23	6.5
Don't know	7	2

Attitudes toward whistleblowing in AUS/UK

The questions on whether whistleblowing is acceptable, and whether whistleblowers should be supported was also presented in the AUS/UK surveys. Analysing these surveys showed mixed results. For example, in Australia, most employers and employees thought whistleblowers should be supported (86.6% and 84.9% respectively) with slightly more employers agreeing with this statement than employees. However, more employers also thought people should be punished for speaking up than employees (10.4% and 7.0% chose this response). See Table 9 below.

Table 9: Australian Attitudes Toward Whistleblowing

	Manager Director %	Employee %	Self Empl/ Volunteer %	Other/None %
People should be supported for revealing serious wrongdoing, even if it means revealing inside information	86.6	84.9	84.1	87.3

People who reveal inside information should be punished, even if they are revealing serious wrongdoing	10.4	7.1	7.9	6.3
Neither/Can't say	3	8	7.9	6.3

More managers thought it was unacceptable to speak up in Australian society than employees, with 38% of managers indicating this answer compared to only 29.1% of employees (Table 10).

Table 10: Australian Attitudes on Whether Speaking Up is Acceptable

	Manager Director %	Employee %	Self Empl/ Volunteer %	Other/None %
In my society it is generally unacceptable for people to speak up about serious wrongdoing if inside information is revealed	38.8	29.1	35.1	35.4
In my society it is generally acceptable for people to speak up about serious wrongdoing even if it means revealing inside information	53.7	55.4	55	58.2
Neither/Can't say	7.5	15.5	9.9	6.3

Table 11 shows that in the UK there was more support overall for whistleblowers, 84.3% of employers and 81.9% of employees indicated they believe that whistleblowers should be supported. However, managers were more likely to think it was unacceptable in British society to speak up (39.8%) than employees (33.4%) (Table 12).

Table 11: UK Attitudes Towards Whistleblowing

	Manager Director %	Employee %	Self Empl/ Volunteer %	Other/None %
People should be supported for revealing serious wrongdoing, even if it means revealing inside information	84.3	81.9	86.4	90

People who reveal inside information should be punished, even if they are revealing serious wrongdoing	8.4	5	4.9	1.4
Neither/Can't say	7.2	13.1	8.6	11.4

Table 12: UK Attitudes on Whether Speaking Up is Acceptable

	Manager Director %	Employee %	Self Empl/ Volunteer %	Other/None %
In my society it is generally unacceptable for people to speak up about serious wrongdoing if inside information is revealed	39.8	33.4	29.2	34.3
In my society it is generally acceptable for people to speak up about serious wrongdoing even if it means revealing inside information	47	48.3	51.9	44.3
Neither/Can't say	13.3	18.2	18.9	21.4

Attitudes to speaking up by role

There were other questions in the UK/AUS data that hinted at role/identity being important too. There were questions that asked about who it was acceptable to report *on*, with options being “People in Charge” (Table 13 and 16), “Other Staff” (Table 14 and 17) or “Family or Friend” (Table 15 and 18). Here, employers were more likely to say it was “highly acceptable” and employees were more likely to say it was “fairly acceptable” across the board, but more employees and managers think it is more acceptable to report on those in charge than on other staff, and more acceptable to report on other staff than on a family member or friend.

Table 13: Australian Attitudes Toward Speaking Up About People in Charge

	Manager Director %	Employee %	Self Empl/ Volunteer %	Other/None %
Highly Acceptable	61.2	52.8	59.6	60.8
Fairly Acceptable	22.4	29.6	27.8	30.4
Neither Acceptable nor Unacceptable	11.9	9.9	5.3	2.5

Fairly Unacceptable	1.5	2.1	4.6	0
Highly Unacceptable	1.5	2.5	0.7	1.3
Can't Say	1.5	3.1	2	5.1

Table 14: Australian Attitudes Toward Speaking Up About Other Staff

	Manager Director %	Employee %	Self Empl/ Volunteer %	Other/None %
Highly Acceptable	56.7	42.3	53	45.6
Fairly Acceptable	20.9	37.3	27.2	34.2
Neither Acceptable nor Unacceptable	14.9	12.2	11.9	6.3
Fairly Unacceptable	4.5	2.9	4	5.1
Highly Unacceptable	1.5	2.1	1.3	2.5
Can't Say	1.5	3.3	2.6	6.3

Table 15: Australian Attitudes Toward Speaking Up About Friends or Family

	Manager Director %	Employee %	Self Empl/ Volunteer %	Other/None %
Highly Acceptable	37.3	28.1	34.4	29.1
Fairly Acceptable	26.9	34	29.1	30.4
Neither Acceptable nor Unacceptable	22.4	20.7	19.9	16.5
Fairly Unacceptable	6	7.3	7.9	8.9
Highly Unacceptable	3	5.2	4.6	8.9
Can't Say	4.5	4.8	4	6.3

Table 16: UK Attitudes Toward Speaking Up About People in Charge

	Manager Director %	Employee %	Self Empl/ Volunteer %	Other/None %
Highly Acceptable	60.2	55	61.7	77.1
Fairly Acceptable	19.3	15.7	17.3	15.7
Neither Acceptable nor Unacceptable	7.2	8.4	3.3	1.4
Fairly Unacceptable	2.4	4.2	4.1	2.9
Highly Unacceptable	8.4	11.7	10.7	2.9
Can't Say	2.4	5	2.9	0

Table 17: UK Attitudes Toward Speaking Up About Other Staff

	Manager Director %	Employee %	Self Empl/ Volunteer %	Other/None %
Highly Acceptable	50.6	41.6	51.4	62.9
Fairly Acceptable	25.3	29.2	25.5	22.9
Neither Acceptable nor Unacceptable	8.4	7.9	5.8	2.9
Fairly Unacceptable	7.2	5.4	6.6	7.1
Highly Unacceptable	6	10.6	7.8	1.4
Can't Say	2.4	5.2	2.9	2.9

Table 18: UK Attitudes Toward Speaking Up About Friends or Family

	Manager Director %	Employee %	Self Empl/ Volunteer %	Other/None %
Highly Acceptable	36.1	31.1	39.1	41.1
Fairly Acceptable	30.1	28.1	27.6	30
Neither Acceptable nor Unacceptable	15.7	15.2	12.3	10
Fairly Unacceptable	6	8.4	8.2	11.4
Highly Unacceptable	6	9.7	8.2	1.4
Can't Say	6	7.5	4.5	5.7

When considering that questions like the ones set out above can be interpreted as “as a friend/colleague/employee, how acceptable is it to blow the whistle?” a gap between roles becomes clearer. We discuss the implications for whistleblowing research and for practice in the subsequent section.

5. Discussion

It is important to note the data sets we analysed have informed other studies. Brown et al (2014) analysed the Australian and UK studies in their chapter exploring the relationship between trust, transparency and whistleblowing. In that chapter, they point out that support for whistleblowing is higher than is often believed, a relevant finding to our analysis that focuses on attitudes. The chapter goes on to highlight that this support is not due to a mistrust in institutions, but there is a common *perception* that whistleblowing is not supported. It also highlights attitudes toward external whistleblowing to the media are more negative than attitudes toward internal whistleblowing. Our paper, which looks at the same data, builds on these insights, segmenting responses differently and uncovering an area that may be useful to consider in addition to these valuable findings, that is that attitudes are also affected by what role someone is occupying when answering questions about whistleblowing. This provides researchers with new avenues to explore with some suggestions for this made at the end of this paper.

TI Ireland also analysed the Irish survey in their Speak Up Report 2017 (Transparency International Ireland, 2017). In this report, they note the discrepancy between employer and employee attitudes, highlighting how employers need to do more to assure employees that disclosures will be acted upon. They also indicate that the espoused support from employers seems to break down when questions about whether they would hire a whistleblower, for example, are analysed. The report points to a lack of awareness and a need for more education on the part of employers to ensure that employees can speak up safely in their organization. Our study builds on this important work by suggesting there is more nuance to attitudes toward whistleblowing: that they may change based on the role one occupies. This compliments the TI Ireland (2017) report by providing an additional suggestion for why attitudes might diverge. As employees move into management roles, they may be more exposed to information about whistleblowing, or they may see it in a different light than they did as an employee.

The implication that attitudes may change based on role or identity adds to the literature on attitudes towards whistleblowing. In general, whistleblowers have been portrayed as heroes (Grant, 2002), traitors (Hersch, 2002; Rothschild and Miethe, 1999), parrhesiasts (e.g. Weiskopf and Tobias - Miersch, 2016) and stigmatized (Stein, 2019; Van Portfliet, 2020). Others have noted that all of these attitudes seem to co-exist (e.g. Contu, 2014). Previous empirical studies have found that attitudes toward whistleblowing are impacted by, for example, value orientation (Park et al, 2014), cultural orientation (Park et al, 2008), and who the disclosure is made to (Callahan and Collins, 1992). This range of descriptions of whistleblowers hints at the complex, unique and situated aspects of speaking up and show that how whistleblowers are perceived is not straightforward. Our study adds another layer of complexity to these valuable studies. Empirical studies to date have been static- they examine how a particular group of people perceive whistleblowing at a particular point in time. Our analysis indicates that these attitudes may not be fixed, however, and may shift over time. By considering these studies together, and building on them, a more nuanced understanding of how attitudes are formed emerges. This may seem like a small step forward, but the nuance has implications for not only whistleblowing research, but practically for whistleblowers as well.

6. Conclusion

In this paper, we have presented our analysis of three different surveys, highlighting the differences between employee and employer attitudes. We also pointed to several questions in the Australian and UK data that showed differences in perceived acceptability about who it is okay to report about, which we also interpreted as an indication of difference in attitudes based on role/identity. While our analysis is necessarily constrained, the potential implications that we identified are an important area for future research: how does one's role/identity impact their attitude toward whistleblowing?

Limitations

Although our findings are interesting, the surveys that we analysed were not designed to assess differences in attitudes based on role. They are cross-sectional surveys that are only partially about attitudes. The surveys are also constrained to three countries, and results in similar surveys in different cultural context may yield different results. Moreover, identity is more than one's role- aspects such as gender, class, political beliefs, etc. also factor in to one's identity, and these characteristics were not consistently captured across the surveys. Therefore, our findings are necessarily limited and future research, for example, a dedicated, longitudinal survey that uses the

same questions across contexts, is needed. Despite these limitations, the findings do have some practical implications.

Practical Implications

Further research is needed in this area, but the implications of our findings are very important. Understanding how and why attitudes change could help identify better protections. We know that laws are not enough to protect those who speak up (IBA, 2021; Lewis, 2008), and having sympathetic others is crucial to protecting whistleblowers (Park, Bjørkelo and Blenkinsopp, 2020). Therefore, understanding how to influence attitudes would be an important addition to research in this area, as it would both inform whistleblowers and advocates about how they can approach others to get the support they desire, and it would allow for protections to be more tailored, for example, by having training available for certain roles. More practical implications may also be identified through future research in this area.

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