

See discussions, stats, and author profiles for this publication at: <https://www.researchgate.net/publication/257541735>

Whistleblowers in Organisations: Prophets at Work?

Article in *Journal of Business Ethics* · September 2012

DOI: 10.1007/s10551-011-1148-7

CITATIONS

21

READS

1,195

2 authors:



Stephanos Avakian
University of Brighton

12 PUBLICATIONS 25 CITATIONS

[SEE PROFILE](#)



Joanne Roberts
University of Southampton

100 PUBLICATIONS 2,981 CITATIONS

[SEE PROFILE](#)

Some of the authors of this publication are also working on these related projects:



The Third Realm of Luxury [View project](#)



ΔΑΝΙΗΛ ΑΒΑΚΙΑΝ www.davakian.gr [View project](#)

Whistleblowers in Organisations: Prophets at Work?

Stephanos Avakian · Joanne Roberts

Received: 6 December 2011 / Accepted: 12 December 2011
© Springer Science+Business Media B.V. 2011

Abstract This article argues that the study of biblical prophets offers a profound contribution to understanding the experience, role and attributes of whistleblowers. Little is known in the literature about the moral triggers that lead individuals to blow the whistle in organisations or why whistleblowers may show persistence against the harshness experienced as a result of their actions. This article argues that our understanding of the whistleblower's work is highly informed by appreciating how moral values and norms are exercised by prophets in seeking to become agents for change. This article identifies three core implications that have practical and theoretical relevance. The first concerns how the whistleblowing activity challenges the established order of an organisation as this is comprised of institutional structures, policies and procedures. Institutions display an unusual fragility against the seemingly powerless individual who helps reveal the wrongdoing. By disclosing 'hidden' knowledge concerning illegitimate intentions and actions, the seemingly powerless individual creates tension that has implications for the stability and order of the organisation. The second implication concerns the degree of social concern and the individual's interpretation of morality. Whistleblowers, like prophets, display concern for moral values that have implications for the welfare of others, and which they seek to promote through their whistleblowing act. The third implication concerns

the importance of agency. By taking a moral stance, the whistleblower assumes an important agentic role facilitating change through his/her intervention. Although such change is sudden and unpredictable it brings about new conditions for the organisation and its members.

Keywords Agency · Ethics · Moral values · Prophets · Religion · Theology · Whistleblowers

Introduction

Stimulated by the growing interest in ethics and morality in organisations (Parker 1998; Zinbarg 2001; Ten Bos 2003; Jones 2003), together with the corporate scandals of the early 2000s, whistleblowing has received growing attention in the management and organisation literature in recent years (Perry 1998; Chiu 2003; Lee et al. 2004; Miceli and Near 2002; Miceli et al. 2008; Cooper 2008). Indeed, it has become one of the most popular topics of debate in the field of business ethics (Miceli et al. 2001; Teo and Caspersz 2011). According to Miceli et al. (2008), over the last 25 years the whistleblowing literature has advanced our understanding of how and why this phenomenon happens. Near and Miceli (1985) define whistleblowing as "the disclosure by organisation members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organisations that may be able to effect action" (p. 4). This commonly shared definition underlines two key concepts, (a) the severity of the illegitimate act, and (b) the act of disclosure.

Grant (2002) argues that the most serious whistleblowing cases 'involve a level of moral sensitivity that approaches religious proportions' (p. 391). Yet there has been little effort to explore the value of theology to understanding of

S. Avakian (✉)
Brighton Business School, University of Brighton, Mithras
House, Lewes Road, Brighton BN2 4AT, UK
e-mail: s.avakian@brighton.ac.uk

J. Roberts
Newcastle Business School, Northumbria University, City
Campus East 1, Newcastle upon Tyne NE1 8ST, UK
e-mail: joanne.roberts@northumbria.ac.uk

the role and attributes of whistleblowers. Based on the assumption that religious thought can guide the search for ethical and moral understanding within personal and business endeavours (Zinbarg 2001; Molyneaux 2003), this article argues that theological discussions concerning the work of the prophets in disclosing illegitimate acts offers a rich source of new insights about both the institutional and individual socio-political dynamics underpinning the phenomenon of whistleblowing.

The study of prophets has been one of the central topics in the Near Eastern literature, the Christian Bible as well as other religious books like the Koran (Aberbach 1993; Armstrong 2002; Nissinen 2003). The prophet plays an important role in society by reminding people of moral principles by which to conduct their human affairs (Blenkinsopp 1983; Ben Zvi and Floyd 2000). The prophet becomes a cry for truth people ignored (Achtmeier 1996; Koch 1980; Lindblom 1962). Truth, justice and righteousness are manipulated by the deceitful intentions of the powerful members of society (Achtmeier 1996; Petersen 2002). Bribery, theft and exploitation become illegitimate activities that favour one group's interests, exploiting the vulnerability of others. The prophet represents the agency that opposes such illegitimate activities by seeking to remind members of society of the moral values that define right and wrong and of the important decisions that need to be made.

The work of the prophets contains underlying similarities with the actions of whistleblowers who oppose secret deceitful tactics as well as explicit immoral actions (Johnson 2004). Whistleblowers help reveal a hidden dimension of morality that has been disguised (Cortina and Magley 2003). As in the case of prophets in the Hebrew Bible, and despite the adverse conditions experienced, the contribution of the whistleblower's actions is widely acknowledged (Miceli et al. 2008; Cortina and Magley 2003). By drawing on knowledge of prophets, this article makes an original contribution to the rapidly expanding literature on whistleblowing.

This article is presented in four parts. The first part considers the use of biblical narratives and case studies as resources with which to explore the work of prophets and whistleblowers. The second part of this article provides an overview of the literature on prophets and whistleblowers. Instances of prophetic activity are explored as documented in the Hebrew Bible and in whistleblowing practices across organisations, including Enron, WorldCom, HBOS and the Royal Bank of Scotland (RBS). The way prophets perceive and pursue a course of moral action through which they challenge the power of institutions and become agents of change provides new insights into how whistleblowers assume a similar role. Prophets and whistleblowers are endeavouring to support the application of moral values by

opposing the instrumental exercise of corruption and wrongdoing within institutions.

The third part makes explicit how the biblical understanding of prophets contributes to an appreciation of the role of whistleblowers more generally. This section underlines the article's contribution to the literature by offering insights in three domains: firstly, prophets challenge the established order of an institution by defending and promoting the exercise of moral behaviour that has been neglected. Secondly, prophets are driven to challenge the exercise of illegitimate acts by exhibiting social concerns for the welfare and prosperity of the people affected. Such an activity displays moral reflection concerning actions and their consequences that have collective implications. Thirdly, the tension between personal and institutional interests relates to the work of the prophets as change-agents. Put differently, organisational change remains subject to the ongoing persistence of organisational actors in pursuing the application of morality in the working environment.

The fourth part of the article discusses the wider theoretical implications by focusing on three key themes. The first concerns the importance of understanding an institution's fragility in the face of the prospective whistleblower's power in disclosing hidden/secret knowledge about the actual or intended wrongdoings. The second theme centres on the recognition that morality does not remain detached from work. The seemingly isolated illegal corporate event remains intertwined with the whistleblower's perception of morality and it is this connection that triggers action. Thirdly, the whistleblower's persistence against adverse conditions that may be created by colleagues and superiors can be explained in light of the individual's perceived *efficacy* for becoming a change-agent (Bandura 1997, 2000). The implications and limitations of the article are summarised in the concluding section.

Knowledge and Moral Acts

Knowledge Acquisition About the Wrongdoing

The biblical accounts used in this article largely derive from narratives within the Hebrew Bible where the work of prophets remains most evident.¹ Our aim is not to defend the historical accuracy and representation of such events. We base our analysis on biblical narratives as representing historically credible accounts which discuss early whistleblowing incidents. We recognise that the legitimacy of

¹ Jeremiah 22:3, 13–17, 1 Kings 18:4, 13; Nehemiah 9:26; Jeremiah 11:21; Micah 2:6, Isaiah 1:21–27.

such accounts is subject to ongoing debates within the wider Biblical Studies literature (Nissinen 2003).

The prophets' process of acquiring knowledge regarding events of moral transgression is comprised of God's revelation and the prophets' personal experience of the application of morality. Our use of the prophets' experience remains subject to a religious and moral context where perceptions of 'right' and 'wrong' are already established. We read in Jeremiah and Ezekiel that "the word of the Lord came" to them (e.g. Jer 1:2, 4; Ezek 1:3(NIV). When a prophet proclaims an "oracle", or "declaration", it is a "lifting up [of the voice]" (e.g. Isaiah 13:1; 15:1; 17:1; KJV: "burden"). God tells Jeremiah to "say whatever I command you", and God then reaches out this hand and touches his mouth and says, "Now I have put my words in your mouth" (Jer 1:7, 9 NIV).

Whistleblowers acquire knowledge about the possibility of organisational misbehaviour from their personal experience of the organisation's business practices as well as the implicit or explicit intentions of colleagues. Such experience may entail positions of decision making and responsibility (Johnson 2004). The whistleblower finds out about the deeper intentions of colleagues while working with them. Access to information remains crucial to how the whistleblower identifies intentions and also the outcomes of the immoral organisational behaviour (e.g. exploitation, bribery and theft) (Cooper 2008). Our treatment of the accounts of the whistleblower's knowledge is subject to their reporting in the literature. Our aim is not to question the validity of these accounts but rather to treat them as representative of the information and experiences disclosed. As Riessman (1993), Boje (1991) and Patient et al. (2003) argue, the study of narratives represents a useful method for understanding organisational structures and functions. Moreover, biblical narratives have been employed to explore various business themes from the virtue of meekness in business leaders (Molyneux 2003) to the morals of markets and organisations (Zinbarg 2001; Pava 2002).

The Representation of Morality in Biblical and Whistleblower Accounts

Studies of whistleblowing are concerned with understanding decision making that responds to moral concerns, questions and dilemmas. Definitions of what is 'right' and 'wrong' need to be understood as defined constructs that remain part of a moral paradigm within society (Guy 1990). According to Robertson (2010), morality can be defined as "a system of duties regulating relations between people, compliance to which on many accounts is categorically required" (p. 433).

Interpretations of moral decisions remain subject to the development of moral values, where principles, norms and duties become contextualised into human experiences (Coady and Bloch 1996). Such contextualisation takes place through socially established rules, policies and procedures. An example of immoral corporate behaviour, according to Eicher (2009), is the practice of corruption which "generally takes two forms: engaging in bribe-making, usually as a supplier of bribes, and violations of ethical and professional standards with the intent to deceive or defraud investors" (p. 3). The reason bribery is an immoral corporate act is because it bypasses any fair treatment of those involved, with the result of favouring self-centred interests often to the detriment of others.

In the life of the prophets morality was based on norms and principles conveyed by God. As we will examine more closely in the following section, the exercise of justice, fairness and truth are examples of moral values amongst prophets. For whistleblowers, morality is defined in accordance with societal and corporate rules, moral norms and principles (Coady and Bloch 1996). For example, a corporation's intention to create false impressions in consumers' minds about the attributes of a product or service in order to increase its sales, represents immoral corporate behaviour. This is because employees are seeking to persuade consumers to purchase products or services by communicating incorrect information and thereby creating false expectations. An increase of profit does not justify the means by which consumers are given false information. According to van Luijk and Dubbink (2011) "even if we were solely interested in explaining and modifying corporate misbehaviour, we still would have to focus our attention on understanding human behaviour within the corporate context" (p. 23). This observation underlines the continuing importance of human agency in making moral decisions in the corporate environment. Hence, corporate misbehaviour is in essence individual misbehaviour that is channelled through organisational actions.

In the corporate environment, examples of moral principles concern the making of decisions about the exercise of fairness, transparency and respect for human dignity (Fleming and Zyglidopoulos 2009). A whistleblower can perceive the need to oppose a corporate board's decisions that involve discrimination during recruitment and selection, or the practice of corruption and bribery. Such opposition is driven by the individual's effort to apply moral values in the given situation. We do not assume that moral attributes remain self-constructed or detached from the social environment. Rather, morality is assumed to correspond to a societal paradigm that is accepted and helps to define judgments about 'right' and 'wrong'.

This article treats morality among prophets as both supporting and reflecting the moral values present in the

social establishment of the day. For example, Amos's desire to oppose injustice derives from an understanding of a moral paradigm in which justice and fairness are upheld as the desired attributes by which men should live. By understanding the work of prophets we can appreciate how and why whistleblowers become defenders of moral values. This is not only because prophets represent early examples of moral activity but also because prophets are *exemplars* of moral action (Johnson 2004; Sohail 2005). The association that prophets and whistleblowers develop with morality is evident in their engagement in opposing intentions and actions of wrongdoing (Sparks 2000). The initiative to act by disclosing intentions and exposing wrongdoing carries risk and vulnerability as well as power for the one who initiates such action. According to van Luijk and Dubbink (2011), a critical difference exists between an individual reflecting on the wrongdoing and actually taking action to oppose it. The authors suggest that "a morally competent person takes her conclusions seriously, makes them part of her mental and moral life. It shifts attention from cognition to willing and acting. Moral competence presupposes self-reflection and self-control" (p. 11). Consequently, both whistleblowers and prophets operate within a moral decision-making environment where change is associated with seeking to uphold morality in decisions that have implications for their own wellbeing as well as for others.

However, it is important to note that whistleblowing carries a degree of ambiguity because members of an organisation, including those who perform an illegitimate corporate act, might not recognise the severity of the wrongdoing as it is perceived by the whistleblower. Indeed, the overtly unacceptable behaviour of certain members of an organisation may be tolerated by others who turn a blind eye. In such circumstances, the whistleblower is not so much disclosing a wrongdoing but rather exposing the negligence of all members of the organisation who ignore the actions of those engaged in some illegitimate corporate act. In such circumstances, members of the organisation may view whistleblowers as arrogant individuals for their persistence in drawing attention to activities that others choose to ignore.

Prophets and Whistleblowers

The Role of Prophets in the Hebrew Bible

In vivid contrast to the widespread perception of prophets predicting the future in the Hebrew Bible, such activity rarely occurred (Lindblom 1962; Wilson 1980; Petersen 1981, 2002). The role of the prophet is more important than foretelling events to come. Rather, the prophet is

concerned with disclosing to people their actual moral condition and expressing concern about actions that promote or hinder the welfare of society (Blenkinsopp 1983; Davies 1996). People who hold authority and power can make decisions that have wider consequences for people. Such individuals become the centre of attention because their decisions can hinder or promote the welfare of society. The prophet reminds the people in high positions that they are going against the fundamental moral principles they are expected to live by. This is a theme that is found not only across the prophets in the Hebrew Bible, but also across the prophets of Islam (e.g. Muhammad) (Armstrong 2002).

The prophet is deeply concerned with decisions that involve the exercise of social justice and the leaders' commitment to fulfilling their role in protecting the interests of the people (Brueggemann 1994). Corruption is embedded in institutional structures. The tension between (a) what action is desirable in order to satisfy the people's immediate self-interests, and (b) what needs to be done and what is in alignment with morality, remains a core theme that we come to explore in our understanding of the subjective experience of whistleblowers. Like prophets, whistleblowers come into direct conflict with existing invested interests and power relations maintained within institutions (Greenberg et al. 1987; Cortina and Magley 2003).

The source from which the prophet draws his/her courage is important for understanding why persistence is shown in the face of the harshness he/she encounters. The sense of duty and responsibility become core attributes that lead the individual to take risks and consider opposition as worth the commitment. This idea is illustrated by the prophet Micah who exclaims "But as for me, I am filled with power, with the Spirit of the LORD, and with justice and might, to declare to Jacob his transgression, to Israel his sin". (Micah 3:8, NIV).

The prophet is not simply a means to disclosing the word of God but is fully integrated into the socio-political establishment as an individual (Davies 1996). This means that the prophet has understanding of the moral dimension of the day which then translates into a perceived sense of *duty* (Brueggemann 1994; Barr 1999). It is the realisation of the importance of justice and truth that create the courage in prophets to clash with the leaders of the day (Brueggemann 1994). As Ryken et al. (1998) note, "a prophet is a living example of insight, dedication, holiness and commitment. In the context of the Old Testament the prophet draws his courage from the inspiration that becomes possible through God's message to him" (p. 2258). We find several examples of prophets facing harshness because they disclosed a moral message. Ryken et al. (1998) note,

[M]any times the challenge of the prophets is deeply resented, the people do not like to be reminded of their own failure. They want to feel that God is on their side. But the prophets make it more difficult for them to believe that they and their behavior are approved by God. The reaction is to prevent the prophets from speaking at all, or worse, to persecute them or kill them (1 Kings 18:4, 13; Neh 9:26; Jer 11:21; Mic 2:6). (p. 2266)

The prophet's contribution is one that needs to be understood in the light of the people's expectations and understandings as well as the application of moral values like *truthfulness* and *righteousness*. Hesitancy or failure to adhere to morality leads to decisions whose outcomes and implications remain blurred as to their moral underpinning (Auld 1988; Barr 1999).

The Role of Whistleblowers

Organisations engage in moral and immoral behaviour in the way they organise and conduct their corporate practices towards their stakeholders (e.g. customers, employees and shareholders) (Williams 2010; Burke and Cooper 2009). The exercise of discrimination in recruitment, selection, training, development, the unfair dismissal of employees, the gross misallocation of resources and sexual harassment, are just a few examples where such illegitimate behaviour can emerge (Miceli and Near 2002; Firth-Cozens et al. 2003; Arbogast 2008; Lee et al. 2004).

The distinction is made in the literature between internal and external whistleblowers. Internal whistleblowers disclose the wrongdoing to members of the organisation (e.g. senior manager), whereas external whistleblowing occurs when the individual reports the event to authorities beyond the organisation's boundaries (Barnett 1992). Measures taken to protect the whistleblower can differ between organisations and between countries. For instance, according to Mansbach (2010), in the USA, whistleblowers may be given legal protection, whereas in some European countries they do not receive such incentives. In addition, some organisations offer internal protection schemes in order to encourage employees to report wrongdoing (Somers and Casal 1994).

As Miceli et al. (2008) argue, it is important to qualify that the exercise of whistleblowing does not merely involve an individual's resistance to a particular form of action with which he/she disagrees. Rather, whistleblowing is concerned with matters of corporate criminal behaviour and illegitimate acts which are considered to transgress a society's accepted moral norms (Johnson 2004; Arbogast 2008).

Instances of whistleblowing practices vary according to sector, nature of occupation and the degree of risk involved

(Miceli and Near 2002; Miceli et al. 2001). Examples are evident in the cases of Enron, WorldCom, Adelphia, Global Crossing, Tyco, Halliburton, RBS, HBOS, among others (Burke and Cooper 2009). Recently, attention has shifted to financial service institutions following the credit crunch and subsequent global financial crisis of 2008 (Bishop and Hydoski 2009). It is evident that prior to the failure of some of the largest financial institutions in the USA and the UK (e.g. Lehman Brothers, AIG, Fannie May, Freddie Mac, RBS, HBOS, Northern Rock), employees challenged the reliability of risk management policies (McDonald and Robinson 2009; Buckley et al. 2008). Whistleblowers made efforts to reduce customers' exposure to vulnerability within the boundaries of their decision-making and job roles (Fleming and Zyglidopoulos 2009). However, it is also evident that such reactions were challenged by the employees' superiors, who feared the dramatic consequences of such exposure.

The case of Paul Moore who worked in the financial sector as a senior HBOS executive in the UK is a useful example. Moore worked as a partner in KPMG's Financial Sector Practice in London before becoming Head of Group Regulatory Risk (GRR) at HBOS in 2002. According to *The Guardian* (2009), Moore claimed "that he had been sacked in 2005 after warning that the bank's aggressive sales practices threatened its stability". In presenting his case to the House of Commons (*The Telegraph* 2009) Moore stated "I told the Board they ought to slow down but was prevented from having this properly minuted by the CFO. I told them that their sales culture was significantly out of balance with their systems and controls". He supported this statement with evidence from his communications and written reports that recorded his actions. A similar case is documented in relation to RBS. Bremer (2009) reports how RBS's executives were threatened with dismissal if they were seen to challenge the decisions taken by the Chief Executive, Sir Fred Goodwin. The growing transparency over RBS's past internal practices following the government's bailout has begun to confirm the whistleblowers' allegations (Bremer 2009). Efforts to minimise the whistleblowers' actions within similar financial institutions was influenced by an aggressive culture of maximising profits at customers' expense (Williams 2010; Buckley et al. 2008; BBC 2010). The pressure to increase financial gains clashed with the whistleblowers' sensitivity regarding their moral intentions and corporate actions (Fleming and Zyglidopoulos 2009).

A particularly valuable case for understanding the experience of a corporate whistleblower is that of Cynthia Cooper, who worked as the Vice President of Internal Audit for WorldCom. Within the course of 8 years the company had grown in revenues from \$1.5 billion to \$3.8 billion (Cooper 2008). Such growth was partly driven by a

series of successful mergers and acquisitions under the leadership of its CEO Bernie Ebbers. Cooper's whistleblowing experience began with a series of growing suspicions coupled with the reluctance of her superior to help investigate the auditing of capital expenditures. Hindered from having access to useful information and in the absence of explanations that could assist with her work, Cooper realised that accounting distortions were being performed. However, in narrating her experience Cooper (2008) makes clear that her whistleblowing efforts were driven by a personal moral concern for transparency. Even though she did not anticipate the consequences of her actions, Cooper decided to stand boldly against the accounting alchemies and blow the whistle. Cooper was not aware of the implications of her actions and their later contribution to the collapse of the organisation as a whole.

The case of Enron is a further startling example of whistleblowing activity in which former Vice President Sherron Watkins received serious attention for her role in revealing the corporation's illegitimate accounting practices (Healy and Palepu 2003; Swartz 2003). Watkins is perceived as the *agent* that managed to challenge the vested interests exercised by the powerful board members at the cost of risking her own reputation and welfare (Swartz 2003). Miceli et al. (2008) support this proposition by arguing that "without whistleblowers, we might never have learned of these organisational problems, and we depend on them to alert us to future problems as well. If organisational 'insiders' are essential, then societies must find better mechanisms for encouraging appropriate whistle-blowing" (p. 2).

In each of the organisations mentioned, the act of illegitimate behaviour was performed through a range of activities that involved practices such as (a) manipulating figures, (b) taking advantage of the ignorance of the stakeholders, and (c) disguising the reality of events with the intention of creating impressions in line with the company leaders' interests. The whistleblower is the individual who has partial or full knowledge of the alleged wrongdoing but also remains *affected* by the moral implications of these actions. Concern is raised by alerting the relevant stakeholders and/or regulatory and disciplinary authorities (Near et al. 2004; Seetharaman et al. 2004).

In summary, the study of whistleblowing has practical implications for a firm's reputation, financial prosperity and also corporate governance. For example, Miceli et al. (2008) note that "in the U.S. alone, the financial costs of organisational wrongdoing have been estimated to include \$5 billion in employee theft, \$350 billion attributable to antitrust violations, \$300 billion in tax fraud, and \$100 billion in health care fraud. Around the world, annual costs of corruption have been estimated at \$1 trillion" (p. 2). Indeed, the origins of the global financial crisis of 2008

have been attributed to the mis-selling of sub-prime mortgages in the USA (Jain 2009). In light of this, whistleblowing practices have widespread economic and social implications. Hence, understanding how and why whistleblowing happens has clear implications for society and the welfare of employees and stakeholders who might be directly or indirectly affected.

Whistleblowers as Prophets

The study of prophets informs our understanding of how and why whistleblowers perform their actions in ways that are not currently acknowledged in the literature. In this section, we examine three areas where the work of prophets offers new insights into the actions of whistleblowers. These are (a) challenging the established order of institutions through the disclosure of knowledge, (b) showing prosocial behaviour with reference to the welfare of others, and (c) exercising an agentic role by bringing change to the organisation, with often unprecedented consequences.

Challenging the Established Order of Institutions

Institutional theory provides a framework for understanding how meaning is attached to procedures and regulations that help reinforce a particular order and structure (DiMaggio and Powell 1983; Scott 1995). Institutions are governed by the norms, rules and interests of the members that represent them. Order is maintained through the exercise of formal and informal institutional structure but also through control (DiMaggio and Powell 1983). Corporate and individual interests are *not* free from the application of morality (Bowie and Freeman 1992). Pinto et al. (2008) argue, that "a corrupt organisation is comprised of corrupt individuals", and that organisational corruption "is essentially a scaling up of personally beneficial corrupt behaviours to the organisation level" (p. 685). Hence, the whistleblower challenges an established institutional order by exposing the hidden intentions and actions of individuals. The individual's decisions remain paramount for how actions are performed. Such actions have implications for the individual but also for the organisation as a whole.

Similarly, in the experience of the biblical prophets it is evident that tension exists between the institution's established order and the prophet's act of disclosing the illegitimate actions that ignore moral principles (Nissinen 2003; Nogalski and Sweeney 2000; Davies 1996). For example, in the case of prophet Jeremiah, the king of Judah was operating under a religious system with counsellors and prophets who tried to maintain order and indicate decisions that could be perceived as favourable to the king

(Clements 1993). According to the prophet Jeremiah, these individuals neglected their role as defenders of morality by not exercising fair counselling to the king about the severity of the situation. The counsellors' personal interests seemed to override the people's moral and religious welfare. For this reason Jeremiah announced "From the least to the greatest, all are greedy for gain; prophets and priests alike, all practice deceit" (Jeremiah, 6:13, NIV).

The importance of the established institutions and their exercise of influence and power are as relevant today as they were at the time of the prophets (Clements 1991). For Jeremiah, the false prophets were part of an institutional structure with clearly defined roles that generated organisational stability and order (Clements 1993). False prophets sought to maintain the *status quo* by satisfying the king's desires and by affirming an apparent prosperity. Such individuals played down the growing danger of the surrounding nations waging war by creating a false reality.

Expressing resistance is a common point of resemblance between the work of whistleblowers and prophets. In the case of Enron, the established order was maintained through the cohesion and implicit agreements between senior members (e.g., Jeff Skilling, CEO, and Andy Fastow, CFO), which supported the manipulation of the corporation's accounts (see Arbogast 2008). The process by which Watkins challenged the possibly illegal corporate practices was faced with intense denial (Swartz 2003; Arbogast 2008). The same happened when Cooper raised concerns regarding WorldCom's capital expenditure statements (Cooper 2008). In corporations like RBS, HBOS, WorldCom and Enron, as in the biblical accounts, the moral dimension remains intertwined with institutional structures and decisions. The stability and order of any institution remains interwoven with the creation of policies and procedures which help *disguise* the wrongdoing.

The role of prophets and whistleblowers gains relevance as they remain the minority against the existing establishment and its inherent power structures. The whistleblower's message creates a state of agitation. This is because the individual challenges the credibility of the actions as well as the intentions of the people concerned (Arbogast 2008). The power of the prophet or whistleblower resides in the nature of the message that discloses the hidden motives and actions. The establishment displays an unusual *fragility* once the whistleblower reveals the wrongdoing. Whether the voice of the whistleblower is heard or not the degree of pressure exercised against the people responsible is maximised by the standing of the moral dimension itself and not necessarily because of the formal position of the whistleblower.

This observation implies that for Watkins, her credibility is fostered by supporting a position that went against the well-crafted accounting alchemies (Arbogast 2008). Before

the revelations made on "December 31, 2000, Enron's stock was priced at \$83.13, and its market capitalization exceeded \$60 billion, 70 times earnings and six times book value" (Nam and Lemak 2007, p. 33), whereas only a year later the stock price came close to zero. We do not suggest that the demise of Enron was solely due to the work of Watkins but that her actions contributed to it. The kind of *fragility* that develops from the actions of the whistleblower is an underdeveloped theme in the management and organisation literature, yet it remains dominant in the study of the prophets (Davies and Clines 1993).

The Theory of Prosocial Behaviour

Why people blow the whistle remains poorly appreciated in the literature (Miceli et al. 2008; Pinto et al. 2008). According to Miceli et al. (2008), a widely shared framework with which to understand the whistleblower's motivations is the Prosocial Behaviour (POB) model developed by Brief and Motowidlo (1986). Prosocial behaviour refers to behaviour that is:

- (a) performed by a member of an organisation;
- (b) directed toward an individual, group, or organisation with whom he or she interacts while carrying out his or her organisational role; and (c) performed with the intention of promoting the welfare of the individual, group, or organisation toward which it is directed. (Brief and Motowidlo 1986, p. 711)

The POB model seeks to explain how individuals are driven by moral values where human decisions and their implications matter. The whistleblower is *affected* by the illegitimate corporate behaviour and the implications for people's welfare and prosperity. Unlike a silent observer, the whistleblower perceives that there is some fundamental *association* between the specific event and how it is intertwined with morality (Dozier and Miceli 1985).

A key dimension that has not been studied in this widely shared framework concerns the individual's perception of *duty* (Martin et al. 2010; Bandura 1997, 2000) and how it derives from his/her association with morality. The POB model assumes that people are interested in the wider good of others, but it does not explain this assumption. The study of prophets can help elucidate this issue. It reveals that the degree of concern for the social welfare of others is largely dependent on the individuals' interpretation of the weight of morality and its implications. The decision to act is driven by a personal concern that is based on values that uphold moral principles. In the case of the prophets, we find that the presence of social concern remains an important attribute that encourages them to act (Knight 1995; Petersen 2002). There is an intimate association between the moral act itself and the people's perceived

long-term social prosperity and welfare. The case of the prophet Jeremiah is particularly characteristic and vividly illustrates this point: “From our youth, shameful gods have consumed the fruits of our fathers’ labor—their flocks and herds, their sons and daughters” (Jeremiah 3:24 NIV).

The whistleblower’s belief system may differ from the religious-centred context of the prophets. However, the point we seek to underline is the sense of *duty* that derives from the individual’s association to morality. Though the biblical narratives have distinct differences from organisations, the individual’s attachment to morality and its relevance to daily secular decisions remain decidedly similar.

Prophets, like whistleblowers, only partly understand the implications of their actions of revealing wrongdoing and creating tensions with those that become exposed as a result. However, it is through acknowledging (a) the inherent tension between the self-interests of the people doing the wrongdoing, and (b) the severity of the breach of moral values, that the prophets decide to act. This idea is supported by van Lwijk and Dubbink (2011), who argue that “a morally competent person takes her conclusions seriously, makes them part of her mental and moral life. She identifies with them in an act of mental appropriation” (p. 13). In the case of prophets, there is a distinct understanding about the importance of *social injustice*. In the case of the prophet Amos, injustice leads to the annihilation of the poor, the severity of which cannot be appreciated by the more powerful and wealthy (Carroll 1992, Couey 2008). The whistleblower’s social concern does not develop at random but can be understood as intertwined with morality that generates a perceived sense of duty. The whistleblower’s association between the isolated illegitimate corporate act and his/her perception of morality remains paramount for how interpretations are generated concerning the wider social good (Carroll 1992; Childs 1996).

Agency Theory

Crucial to the decision of the whistleblower to act is his/her ability to effect change (Nam and Lemak 2007). We propose that the whistleblowing act can be understood from a change-agency perspective. Before the concept of *agency*, *change-agent* and *agency theory* were developed (Bamberg and Spremann 1987; Eisenhardt 1989; Bandura 1997, 2000, 2001), the understanding of the role and function of the agent per se was already established in the biblical accounts (Petersen 1981; Dempsey 2000). For instance, the prophet is a change-agent in the sense of disclosing a message from God which is often a warning and call to repentance (Davies 1996; Heschel 1962; Nogalski and Sweeney 2000). The experience of the prophet can shed new light on how this notion of *agency* is understood in the

whistleblowing context. The prophet’s locus of agency is found in his/her perceived ability to *influence* the circumstances of a human situation. This is done through the act of disclosing the hidden reality suppressed by the interests of those exercising control.

Nam and Lemak (2007) argue that “if observers of wrongdoing believe either that they do not have responsibility, or that they do but that nothing they could do would make any difference, then they are less likely to blow the whistle, or to take any action, and the process ends, generally, without their taking action” (p. 14). This observation brings to attention the importance of the individual’s self-awareness for becoming a change-agent (Chiu 2003). As Bandura (1997, 2000, 2001) argues, the agent needs to *believe* that change can be possible through his/her act. The prophet’s intention for change is in alignment with moral values that are perceived as edifying. Moreover, the subjective interpretation of the individual in becoming a change-agent through whistleblowing points to the perception of mission and responsibility as similarly felt by the prophets. Whistleblowers perceive themselves as people that can bring about change whilst exercising resistance against an illegitimate act (Kulik 2005).

The discourse on change-agents and agency theory advanced our understanding of individuals’ different perceptions of risk, and the inherent conflicting interests between the organisational members themselves (Jensen and Meckling 1976; Fama and Jensen 1983; Bandura 2000, 2001). A fundamental assumption that agency theory makes is that the agent does not merely represent the interests of his/her superiors or other stakeholders (Eisenhardt 1989; Leland 1998). Instead, the agent represents a locus of *individuality* where aspirations are intertwined with personal evaluations, different interpretations of risk, and decisions that can be of disadvantage to the interests of superiors (Shankman 1999; Chiu 2003). Consequently, the agent’s interests may be in conflict with the firm’s owner(s) (the principal), creating the *agent problem* (Eisenhardt 1989).

Agency indicates the subjective perception of the one who is perceived to alter the course of events *through* his/her act (Rees 1985a, b). Such perception does not concern the process of raising concern about the act of wrongdoing itself but it is about the perceived ministry of the individual that becomes a *cause* of change for an organisation and its members and stakeholders.

This observation is well illustrated in the analysis of the self and moral agency explored by Martin et al. (2010), who state that:

[O]ur lives are given continuity through a sense of identity, and one’s sense of identity largely is a matter of the extent to which we care about being a

certain kind of person. What we tend to regard as our psychological identities are shaped by deliberating over what matters to us. And what matters is worked out through accepted interpretations of moral goods and standards. (p. 61)

The implication of this argument is that the extent to which whistleblowers perceive their agentic role depends on their self-perception as change-enablers. The argument we propose is that the understanding of oneself as an agent derives from a deeper conceptualisation of oneself as a channel through which impact may be brought to bear upon and shape the conditions *for* change (Martin et al. 2010). Through self-awareness the individual is able to fulfil the application of moral principles in secular life. Agency remains useful for understanding *why* the individual decides to become a whistleblower and how the individual situates the specific act within a wider context of moral principles that remains relevant to business decisions. From the study of the biblical accounts, it is clear that the prophet's own understanding of agency made a significant difference to the fulfilment of God's work (Odell and Strong 2000). As Bandura (2000, 2001) argues, this understanding of the self as an agent remains important for understanding the degree of *persistence* that individuals may display as whistleblowers.

Theoretical Implications

Our exploration of the whistleblowing phenomenon and its association with the study of the biblical prophets highlights a range of dynamics that operate at the individual and institutional level. We now turn to the key theoretical implications emerging from this investigation.

The Relationship Between Power and Knowledge

The study of the biblical prophets helps explain the relationship between the seemingly inferior individual and the 'power' and 'authority' of the institution and its members. Through their knowledge, prophets wield power against authority. Similarly, the whistleblower's power resides in the capacity to reveal *knowledge* of hidden intentions and actions. The public disclosure of the whistleblower's knowledge could jeopardise the secret plans orchestrated by an institution's members. There is a social space of *potentiality* created from the whistleblower's undisclosed intentions for action which exposes the institution's fragility. Once the intention to blow the whistle is detected, this realisation creates agitation for and among the members who initiated the act of wrongdoing (Firth-Cozens et al. 2003). We want to underline the relationship between

(a) the whistleblower's knowledge of the wrongdoing, and (b) how such knowledge can be used to exercise power and resistance against the organisation.

The cases examined indicate that power was exercised against senior organisational members by the *possibility* of publicising the illegal corporate act. In the case of Cooper (2008), her superiors became increasingly agitated about her curiosity. The realisation that she *could* identify the wrongdoing created extreme anger, to the extent that Cooper (2008) states how she felt demoralised by her conversations with the executives:

John says you're probably a decent auditor, but you don't have the business expertise, and you're trying to tell him how to run his business while he has over 27 years' experience. It's you who's driving this! Scott shouts. Each conversation with Scott is worse than the one before. This time, I can't stop the tears, (p. 210)

The relationship between knowledge and power is well illustrated by Foucault (1980), who argues that:

the exercise of power itself creates and causes to emerge new objects of knowledge and accumulates new bodies of information...The exercise of power perpetually creates knowledge and, conversely, knowledge constantly induces effects of power... It is not possible for power to be exercised without knowledge, it is impossible for knowledge not to engender power. (p. 52)

Such an understanding of knowledge and power highlights how the seemingly normative 'balance' of power embedded in the institution may be deeply challenged (Gray and Willmott 2005; Ten Bos 2003; Jones 2003; Parker 1998). Yet the question of how an individual is able to possess and exercise power against the institution and *through* the management of his/her knowledge remains poorly appreciated.

Perry (1998) illustrates this assertion by arguing that "the *efficiency* of all of these [whistleblowing] procedures does, however, depend upon a clear notion of the truth that the deceiver/dissembler wishes to hide and upon the practice of deception remaining selective in use and *unperceived*" (p. 242, italics added). Hence, the whistleblower's course of action, when opposing the orchestrated plan of the wrongdoer, is closely associated with the hidden knowledge that is protected as well as made public. Our analysis indicates that the *imbalance* of power results from the way the whistleblower exercises the hidden knowledge in unexpected ways. Gray and Willmott (2005) suggest that such actions of *anti-performance* represent a key attribute for understanding how opposition is mounted and how new power-tactics are created. "[A]nti-performativity, which is

perhaps a special case of de-naturalization, denies that social relations should (naturally) be thought of as exclusively instrumentally: in terms of maximizing output from a given input” (p. 5). Miceli and Near (2002) also affirm this view by arguing that power can be understood as a resource whose influence is dependent on the way the individual makes use of it in the given circumstances.

The Secular and Moral Spheres

Although whistleblowing practices can be performed as a means of rivalry and revenge between organisational members, the majority of case studies indicate the influence of the individual’s association to morality on the whistleblowing decision (Miceli et al. 2008). This challenges the view that the secularisation of work underpinned by economic profit making is detached from moral concerns. Our argument is that the likelihood of an individual responding to an act of corporate corruption is largely influenced by the degree of association that the individual creates between the act of wrongdoing and his/her understanding of morality. The study of prophets indicates the subjective process of interpretation with which the human event remains part of a wider understanding of morality and its influence on human affairs.

In the case of Cooper (2008), it is evident that her superiors sought to hinder her investigation into the financial statements. This was by suggesting how such efforts were not necessary but a *waste* of time. At that point Cooper could have chosen to follow her superior’s instructions. However, the *possibility* of the company engaging in illegal corporate behaviour triggered an array of deeper moral considerations. Cooper’s association with the accounting professional standards influenced her decision to blow the whistle. It could be argued that she was concerned about the potential legal implications had she not disclosed the manipulation of WorldCom’s accounts. While this may be the case, we seek to underline her moral concerns that led her to the decision to take action *regardless* of the negative consequences for her job and future working life.

Reflecting on her inner struggle, towards the end of her biography Cooper (2008) makes reference to the Golden Rule as representing a biblical principle that she strived to follow: “Treat other people the way you want to be treated” (p. 365). Moral dilemmas remain inevitable in profit-driven business decision making. Yet Cooper (2008) suggests that finding the capacity to make decisions that do not seek to exploit others remains a challenge that must be addressed.

This argument does not presuppose that Cooper adhered to a strict set of moral principles throughout her life. Instead, it underlines the trigger(s) that led her to associate (a) the business event with (b) a moral stance from which

she could either take action or indicate ignorance. Individuals that *could* become whistleblowers demonstrate varying degrees of tolerance towards the accommodation of an illegitimate corporate act, depending on the strength of their attachment to moral values (Nam and Lemak 2007). However, there comes a point at which the individual is compelled to take action. Such a need is not necessarily driven by rational calculations but by a deeper personal intuitive need to act. Hence, the individual’s interpretation of the event takes place within a context of association between (a) the meanings attached to the individual’s moral principles, and (b) the business event itself. The implication of this argument is that work and moral values can remain intertwined in the process of someone becoming a whistleblower.

The Change-Agent’s Persistence Against the Possibility of Retaliation

A key theme discussed in the literature concerns the adverse conditions and retaliation individuals experience as a result of their whistleblowing actions. According to Cortina and Magley (2003), retaliation can take the form of “adverse work-related actions that are often tangible, formal, and documented in employment records” or less tangible “antisocial behaviors, both verbal and nonverbal, that often go undocumented” (p. 248). Nam and Lemak (2007) state that “most whistleblowers have rightly expressed misgivings about potential retaliation. They are blacklisted and often treated as a corporate pariah, unemployed, and persona non grata within their industries” (p. 34). Retaliation happens because people seek to create adverse conditions for those who are seen as responsible when their wrongdoings are revealed (Cortina and Magley 2003).

Our findings reveal that the whistleblower’s *persistence* is related to a subjective understanding of *agency* (Bandura 1997, 2000, 2001). The whistleblower is acutely aware that his/her actions *could* generate adverse conditions because of his/her agentic role. As Bandura (1997) argues, the individual’s persistence in performing an activity is highly associated with perceptions of self-efficacy for accomplishing an act. Hence, we suggest that whistleblowers operate within a specific understanding of becoming *change-enablers*. Such individuals seem to appreciate how their actions produce a powerful message through both the initial opposition and also the public attention attained as a result of their actions.

In the whistleblowing accounts discussed in this article, there is a process of personalising the dimensions of the moral struggle in an agentic context (Brueggemann 1996; Bandura 1997). Both prophets and whistleblowers generate resistance by seeking to introduce change and oppose ill-led intentions. Biblical accounts document the

resistance and retaliation against the prophets, including persecution, torture, flogging, banishment, imprisonment and death (Hebrews, 11: 32-38, NIV).

Experiencing the adverse conditions is perceived to be part of the moral act (Martin et al. 2010). The whistleblowing event is not just situated in the act of disclosure. Public attention is also paid to the circumstances and intentions that led to the wrongdoing. It is not just the whistleblowing act itself but also the whistleblowing *situation* that emerges from the act which triggers an array of new activities. Such activities might concern the formal and/or informal spreading of the event itself and public criticism and appreciation towards and by the various stakeholders. Perry (1998) illustrates this idea by suggesting that “whistleblowing is a speech act in which the act itself speaks” (p. 253).

The individual is caught between actions that seek to manipulate the vulnerable and principles that call for a moral stance. In the same way that the prophet is personally driven to become part of this tension as an agent for change, this article proposes that the whistleblower can be understood as drawing his/her courage from an appreciation that such opposition is necessary to bring change. We argue that understanding how the individual makes sense of this tension becomes a precondition for understanding the sense-making process in which the whistleblower becomes an agent *for* change. Furthermore, the prophet and whistleblower understand that this inherent tension is part of a continuing and ongoing struggle where the desire to apply moral principles remains prone to conflict (Davies 1996; Dozier and Miceli 1985).

This argument does not suggest that whistleblowers are not sensitive to the possibility of retaliation. There are accounts where the act of whistleblowing has been catastrophic for the individual involved. The experience of Fred Alford indicates the emotional turmoil he experienced as a result of his whistleblowing actions. Alford argues that “to run up against the organisation is to risk obliteration” (Alford 2001, p. 4). The whistleblower’s perception of his/her act takes place within an understanding of the inevitability of opposition once the wrongdoing is revealed. Moreover, the legal protection whistleblowers receive today was not available to the prophets. For instance, in the UK under the Public Interest Disclosure Act 1998, whistleblowers receive preferential treatment, which can mean extending their job security or protecting their anonymity.

Today, whistleblowers are in a more advantageous position to publicise their experience and receive beneficial attention when their stories appear in the tabloid press (*The Guardian* 2009; *The Telegraph* 2009). Whistleblowers can even attract rewards. For instance, in the USA the 1986 Amendments to the False Claims Act of 1863 offers whistleblowers financial rewards for disclosing fraud

committed against the government (Carson et al. 2008). Moreover, the public’s interest in whistleblowers helps generate media publicity against the corporations that performed their illegitimate acts in the first place (Cooper 2008). Such public attention is thought to encourage whistleblowing action especially in a country where laws protect the individual from retaliation (Fleming and Zyglidopoulos 2009). Perry (1998) suggests that the whistleblowing act “speaks in context, though, and what it therefore speaks *to* are the narrative conventions, codes and dramatic categories which the media routinely produce” (p. 253, italics in the original). This observation indicates that the publicising of the whistleblower’s account becomes part of the whistleblowing event and can *extend* the influence whistleblowers seek to achieve in the first place. Although the biblical prophets did not have the opportunity to enjoy tabloid newspaper coverage, their experience was captured in narratives which became a point of reference for learning.

Conclusion

This article has argued that the study of the biblical prophets informs our understanding of whistleblowers, and particularly the institutional and personal dynamics that become apparent when individuals seek to raise concern about acts of illegitimate corporate behaviour. The following three themes emerge from the study of prophets and clearly illuminate our understanding of whistleblowing activity. These are: (a) the way an institutional establishment’s order and power is challenged through the disclosure of the illegitimate corporate behaviour, (b) the individual’s personal concern regarding the wider social good which motivates them to blow the whistle, and (c) the individual’s potential to become an agent for change.

These themes have wider theoretical implications for how we understand the motives of whistleblowers as well as the organisational factors that influence the development of whistleblowing activity. The act of disclosure indicates a nuanced power relation between the whistleblower and those involved in the wrongdoing. Different degrees of power can be exercised by the whistleblower depending on how information is communicated to third parties. However, it is evident that through the whistleblower’s revelation the ‘powerful’ become ‘powerless’.

In addition, the article underlines that the individual’s understanding, interpretation and attachment to moral principles creates the perceived sense of duty for action. In practical terms, this would mean that when corruption takes place the people that might have knowledge of the event are more likely to challenge or react against the

wrongdoing because of their degree of personal attachment to moral values. The whistleblower's association with morality is not an experience that becomes detached from their workplace. Whistleblowers, like prophets, consider how the wrongdoing might affect the social welfare of the people impacted.

Finally, the article argues that the *persistence* whistleblowers demonstrate in the face of retaliation can be attributed to their perception of themselves as *agents* of change. The perceived efficacy represents a powerful force for prophets and whistleblowers alike to persist in spite of possible retaliation. Whistleblowers, like prophets, believe that they can alter the state of events *through* their actions.

The article's argument remains limited in associating prophets with whistleblowers in that the prophets operated within a distinct religious context of experience (Heschel 1962; Brueggemann 1994), which cannot be assumed to be replicated in the case of the whistleblower. For the Hebrew Bible prophets, God has an active participation in history and how they perceive their role within its development. The mission of the prophets develops through acts of revelation and divine calling. This article does not seek to equate the prophets' religious experience with that of the whistleblower. There are distinct differences underpinned by the specific religious contexts and values. However, the article has argued that the study of the prophets offers a profound contribution to understandings of the experience, role and attributes of those individuals who become whistleblowers.

Acknowledgements The authors would like to acknowledge the invaluable support, including comments received on earlier versions of the paper, from Alex Michalos, Geoff Moore, Richard Slack and Laurence Turner.

References

- Aberbach, D. (1993). *Imperialism and biblical prophecy 750–500 BCE*. New York: Routledge.
- Achtemeier, P. J. (1996). *The Harper Collins bible dictionary*. San Francisco: Harper Collins.
- Alford, F. C. (2001). *Whistleblowers: Broken lives and organizational power*. London: Cornell University Press.
- Arbogast, S. S. (2008). *Corporate Corruption*. Massachusetts, MA: M&M Scrivener Press Salem.
- Armstrong, K. (2002). *Islam. A short history*. New York: Modern Library.
- Auld, G. A. (1988). Word of God and words of man: Prophets and canon. In L. Eslinger & G. Taylor (Eds.), *Ascribe to the lord, JSOTSup 67* (pp. 237–251). Sheffield: Sheffield Academic Press.
- Bamberg, G., & Spremann, K. (Eds.). (1987). *Agency theory, information, and incentives*. Berlin: Springer-Verlag.
- Bandura, A. (1997). *Self-efficacy: The exercise of control*. New York: Freeman.
- Bandura, A. (2000). Exercise of human agency through collective efficacy. *Current Directions in Psychological Science*, 9(3), 75–78.
- Bandura, A. (2001). Social cognitive theory: An agentic perspective. *Annual Review of Psychology*, 52, 1–26.
- Barnett, T. (1992). A preliminary investigation of the relationship between selected organizational characteristics and external whistle-blowing by employees. *Journal of Business Ethics*, 11, 949–959.
- Barr, J. (1999). *The concept of biblical theology: An old testament perspective*. Minneapolis, MN: Fortress Press.
- BBC. (2010). *Britain's streets of debt whistleblower*. Accessed September 30, 2010, from www.bbc.co.uk.
- Ben Zvi, E., & Floyd, M. H. (2000). *Writing and speech in Israelite and ancient near eastern prophecy*. Atlanta: Society of Biblical Literature.
- Bishop, Bobby. F. J. T., & Hydoski, F. E. (2009). *Corporate resiliency*. Hoboken, NJ: Wiley.
- Blenkinsopp, J. (1983). *A history of prophecy in Israel*. Philadelphia: Fortress.
- Boje, D. M. (1991). The storytelling organization: A study of story performance in an office-supply firm. *Administrative Science Quarterly*, 36(1), 106–126.
- Bowie, N. E., & Freeman, E. R. (Eds.). (1992). *Ethics and agency theory: An introduction*. New York, NY: Oxford University Press.
- Bremer, J. (2009). *RBS executives claim they were intimidated*. Accessed September 16, 2010, from www.thefirstpost.co.uk.
- Brief, A. P., & Motowidlo, S. J. (1986). Prosocial organizational behaviors. *Academy of Management Review*, 11(4), 710–725.
- Brueggemann, W. (1994). *A social reading of the Old Testament: Prophetic approaches to Israel's communal life*. Minneapolis: Fortress.
- Brueggemann, W. (1996). *The threat of life: Sermons on pain, power and weakness*. Minneapolis, MN: Augsburg Fortress.
- Buckley, C., Derry, C., & Hutchinson, M. (2008). Whistle-blowing. An Irish FS case study. *Accountancy Ireland*, 40(6), 22–24.
- Burke, R. J., & Cooper, C. L. (2009). *Research companion to corruption in organizations*. Cheltenham, UK: Edward Elgar.
- Carroll, D. (1992). *Contexts for Amos. Prophetic poetics in Latin American perspective*. Journal for the Study of the Old Testament Supplement Series 132. Sheffield: JSOT Press.
- Carson, T. L., Verdu, M. E., & Wokutch, R. E. (2008). Whistle-blowing for profit: An ethical analysis of the Federal False Claims Act. *Journal of Business Ethics*, 77, 361–376.
- Childs, B. S. (1996). Retrospective reading of the Old Testament prophets. *ZAW*, 108, 362–377.
- Chiu, R. (2003). Ethical judgement and whistleblowing intension: Examining the moderating role of locus of control. *Journal of Business Ethics*, 43(1/2), 65–74.
- Clements, R. E. (1991). *The world of ancient Israel: Sociological, anthropological and political perspectives: Essays by of members the society for Old Testament study*. Cambridge, UK: Cambridge University Press.
- Clements, R. E. (1993). Jeremiah 1–25 and the Deuteronomistic History. In G. A. Auld (Ed.), *Understanding poets and prophets. Essay in honour of George Wishart Anderson* (pp. 93–113). Sheffield: JSOT.
- Coady, M., & Bloch, S. (1996). *Codes of ethics and the professions*. Melbourne: University Press Melbourne.
- Cooper, C. (2008). *Extraordinary circumstances. The journey of a corporate whistleblower*. Hoboken, NJ: Wiley.
- Cortina, L. M., & Magley, V. J. (2003). Raising Voice, Risking Retaliation: Events Following Interpersonal Mistreatment in the Workplace. *Journal of Occupational Health Psychology*, 8(4), 247–265.
- Couey, B. J. (2008). Amos vii 10–17 and Royal attitudes toward prophecy in the ancient near East. *Vetus Testamentum*, 58, 300–314.

- Davies, P. R. (1996). *The prophets*. Sheffield: Sheffield Academic Press.
- Davies, P., & Clines, D. J. A. (1993). *Among the prophets. Language, image and structure in the prophetic writings*. Sheffield: JSOT Press.
- Dempsey, C. J. (2000). *The prophets: A liberation-critical reading*. Minneapolis: Fortress Press.
- DiMaggio, P., & Powell, W. W. (1983). The Iron Cage revisited: Institutional isomorphism and collective rationality in organisational fields. *American Sociological Review*, 48, 147–160.
- Dozier, J. B., & Miceli, M. P. (1985). Potential predictors of whistleblowing: A prosocial behaviour perspective. *Academy of Management Review*, 10(4), 823–836.
- Eicher, S. (2009). *Corruption in international business. The challenge of cultural and legal diversity*. Surrey: Gower Publishing.
- Eisenhardt, K. M. (1989). Agency theory: An assessment and review. *Academy of Management Review*, 14(1), 57–74.
- Fama, E., & Jensen, M. C. (1983). Agency problems and residual claims. *Journal of Law and Economics*, 26, 327–349.
- Firth-Cozens, J. R., Firth, A., & Booth, S. (2003). Attitudes to and experiences of reporting poor care. *Clinical Governance: An International Journal*, 8(4), 331–336.
- Fleming, P., & Zyglidopoulos, S. C. (2009). *Charting corporate corruption. Agency, structure and escalation*. Cheltenham, UK: Edward Elgar.
- Foucault, M. (1980). *Power/knowledge: Selected interviews and other writings by Michel Foucault, 1972–1977*. New York: Pantheon Books.
- Grant, C. (2002). Whistle blowers: Saints of secular culture. *Journal of Business Ethics*, 39, 391–399.
- Gray, C., & Willmott, H. (2005). *Critical management studies. A reader*. Oxford: Oxford University Press.
- Greenberg, D. B., Miceli, M. P., & Cohen, D. J. (1987). Oppositionists and group norms: The reciprocal influence of whistleblowers and co-workers. *Journal of Business Ethics*, 6, 527–542.
- Guy, M. E. (1990). *Ethical decision making in everyday work situations*. London: Quorum Books.
- Healy, P. M., & Palepu, K. G. (2003). The fall of Enron. *The Journal of Economic Perspectives*, 17(2), 3–26.
- Heschel, A. J. (1962). *The prophets* (Vol. 2). New York: Harper Collins.
- Jain, A. K. (2009). Regulation and subprime turmoil. *Critical Perspectives on International Business*, 5(1/2), 98–106.
- Jensen, M. C., & Meckling, W. H. (1976). The theory of the firm: Managerial behaviour, agency costs and ownership structure. *Journal of Financial Economics*, 3, 305–360.
- Johnson, R. A. (2004). *The struggle against corruption: A comparative study*. New York: Palgrave.
- Jones, C. (2003). As if business ethics were possible, “within such limits”. *Organization*, 10(2), 223–248.
- Knight, D. (Ed.). (1995). *Ethics and politics in the Hebrew Bible*. Atlanta, GA: Scholars Press.
- Koch, K. (1980). *The prophets* (2 vols). Philadelphia: Fortress.
- Kulik, B. W. (2005). Agency theory, reasoning and culture at Enron: In search of a solution. *Journal of Business Ethics*, 59(4), 347–360.
- Lee, J.-Y., Heilmann, S. G., & Near, J. P. (2004). Blowing the whistle on sexual harassment: Test of a model of predictors and outcomes. *Human Relations*, 57(3), 297–322.
- Leland, H. E. (1998). Agency costs, risk management, and capital structure. *The Journal of Finance*, 53(4), 1213–1243.
- Lindblom, J. (1962). *Prophecy in ancient Israel*. Philadelphia: Fortress.
- Mansbach, A. (2010). Internal or external whistleblowing: Nurses’ willingness to report wrongdoing. *Nursing Ethics*, 7(17), 483–490.
- Martin, J., Sugarman, J. H., & Hickinbottom, S. (2010). *Persons: Understanding psychological selfhood and agency*. New York: Springer.
- McDonald, L. G., & Robinson, P. (2009). *A colossal failure of common sense*. New York: Crown.
- Miceli, M. P., & Near, J. P. (2002). What makes whistle-blowers effective? Three field studies. *Human Relations*, 55(4), 455–479.
- Miceli, M. P., Near, J. P., & Dworkin, T. M. (2008). *Whistle-blowing in organizations*. London: Routledge.
- Miceli, M. P., Scotter, J. V., Near, R. J. P., & Rehg, M. (2001). Responses to perceived organizational wrongdoing: Do perceiver characteristics matter? In J. M. Darley, D. M. Messick, & T. R. Tyler (Eds.), *Social influences on ethical behaviour* (pp. 119–135). Mahwah, NJ: Lawrence Erlbaum.
- Molyneux, D. (2003). ‘Blessed Are the Meek, for They Shall Inherit the Earth’—an aspiration applicable to business? *Journal of Business Ethics*, 48, 347–363.
- Nam, D., & Lemak, D. J. (2007). The whistle-blowing zone: Applying Barnard’s insights to a modern ethical dilemma. *Journal of Management History*, 13(1), 33–42.
- Near, J. P., & Miceli, M. P. (1985). Organizational dissidence: The case of whistle-blowing. *Journal of Business Ethics*, 4, 1–16.
- Near, J. P., Rehg, M. T., Scotter, K. R. V., & Miceli, M. P. (2004). Does type of wrongdoing affect the whistle-blowing process? *Business Ethics Quarterly*, 14(2), 219–242.
- Nissinen, M. (2003). *Prophets and prophecy in the ancient near East*. Atlanta, GA: Society of Biblical Literature.
- Nogalski, J. D., & Sweeney, M. A. (2000). *Reading and hearing the Book of the Twelve, No. 15*. Atlanta, GA: Society of Biblical Literature.
- Odell, M. S., & Strong, J. T. (2000). *The Book of Ezekiel: Theological and anthropological perspectives*. Atlanta, GA: Society of Biblical Literature.
- Parker, M. (1998). *Ethics and organizations*. London: Sage.
- Patient, D., Laurence, T. B., & Maitlis, S. (2003). Understanding workplace envy through narrative fiction. *Organization Studies*, 24(7), 1015–1044.
- Pava, M. L. (2002). The path of moral growth. *Journal of Business Ethics*, 38, 43–54.
- Perry, N. (1998). Indecent exposures: Theorizing whistleblowing. *Organization Studies*, 19(2), 235–257.
- Petersen, D. L. (1981). *The roles of Israel’s prophets. Journal for the Study of the Old Testament Supplement Series No 1*. Sheffield: JSOT Press.
- Petersen, D. L. (2002). *The prophetic literature: An introduction*. Louisville, KY: Westminster John Knox Press.
- Pinto, J., Leana, C., & Pil, F. K. (2008). Corrupt organizations or organizations of corrupt individuals? Two types of organization-level corruption. *Academy of Management Review*, 33(3), 685–709.
- Rees, R. (1985a). The theory of principal and agent—part I. *Bulletin of Economic Research*, 37(1), 3–26.
- Rees, R. (1985b). The theory of principal and agent—part II. *Bulletin of Economic Research*, 37(2), 75–97.
- Riessman, C. K. (1993). *Narrative analysis*. London: Sage.
- Robertson, S. (2010). Reasons, values, and morality. In J. Skorupski (Ed.), *The Routledge companion to ethics* (pp. 433–443). London: Routledge.
- Ryken, L., Wilhoit, J. C., & Longman, T. (1998). *Dictionary of biblical imagery*. Leicester: InterVarsity Press.
- Scott, R. W. (1995). *Institutions and organizations*. Thousand Oaks, CA: Sage Publications.
- Seetharaman, A., Senthilvelmurugan, M., & Peryanayagam, R. (2004). Anatomy of computer accounting frauds. *Managerial Auditing Journal*, 19(8), 1055–1072.

- Shankman, N. A. (1999). Reframing the debate between agency and stakeholder theories of the firm. *Journal of Business Ethics*, 19(4), 319–334.
- Sohail, K. (2005). *Prophets of peace. Understanding the roots of contemporary political violence*. Toronto: Whist Knight Publications.
- Somers, M. J., & Casal, J. C. (1994). Organizational commitment and whistle-blowing: A test of the reformer and the organization man hypothesis. *Group & Organization Management*, 19(3), 270–284.
- Sparks, A. T. (2000). *A classic study on the nature of a prophet*. Shippensburg, PA: MercyPlace.
- Swartz, M. (2003). *Power failure: The inside story of the collapse of Enron*. New York, NY: Doubleday.
- Ten Bos, R. (2003). Business ethics, accounting and the fear of melancholy. *Organization*, 10(2), 267–286.
- Teo, H., & Caspersz, D. (2011). Dissenting discourse: Exploring alternatives to the whistleblowing/silence dichotomy. *Journal of Business Ethics*, 104, 237–249.
- The Guardian*. (2009). *Banking inquisition intensifies after whistleblower allegations by Graeme Wearden*. Accessed on February 11, 2009, from www.guardian.co.uk.
- The Telegraph*. (2009, Feb 11). *FSA about bank risks by Cockcroft*. Accessed September 16, 2010, from www.telegraph.co.uk.
- Van Luijk, H., & Dubbink, W. (2011). Moral competence. In W. Van Dubbink, L. Liedekerke, & H. Van Luijk (Eds.), *European business ethics casebook. The morality of corporate decision making* (pp. 11–18). London: Springer.
- Williams, M. (2010). *Uncontrolled risk*. New York: McGraw Hill.
- Wilson, R. R. (1980). *Prophecy and society in ancient Israel*. York, NY: Fortress.
- Zinbarg, E. D. (2001). *Faith, morals, and money: What the world's religions tell us about ethics in the marketplace*. New York: Continuum.