

What's in it for Me? An Examination of Accounting Students' Likelihood to Report Faculty Misconduct

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Abstract Since there are so few controls over detecting and preventing faculty misconduct, one of the most common ways in which it is discovered is through student reports (in other words, whistleblowing). Given the importance of student reports in bringing to light faculty's ethical lapses, this paper seeks to understand what factors influence students' likelihood to report faculty misconduct. We develop an empirical model that integrates the decision process of the Prosocial Organizational Behavior (POB) Model with insights from the emotional perspective on whistleblowing. Specifically, we use an experimental survey to examine how students' perceived unfairness of the faculty misconduct, feelings of anger, and the students' self-interest in the situation in conjunction with situational "cues for inaction" lead to the intention to blow the whistle. Overall, the results from our structural model partially support our theoretical model. Interestingly, these findings demonstrate that, in the case of faculty member misconduct, anger and perceptions of unfairness play a greater role than the more rational cost-benefit process of the POB model. These results could aid in development of ethics education for students and could also inform the development of university policies that encourage students to come forward when faced with faculty misconduct.

Keywords Faculty misconduct · Student whistleblowing · Inappropriate grading and testing policies · Anger · Self-interest · Perceptions of unfairness

Introduction

Well-publicized cheating scandals such as recent events at Harvard Business School (Perez-Pena 2012), coupled with a significant stream of research that focuses on the unethical behavior of students (e.g., Christensen Hughes and McCabe 2006; McCabe et al. 2006), tend to suggest the majority of ethical lapses in academe fall within the domain of student misconduct. However, while the actual incidence of faculty member misconduct is difficult to measure (Anderson 1999), the increased frequency of reported ethical lapses suggests that faculty misconduct is a concern that universities should address (Braxton et al. 2002; Decoo 2002).¹

Some of the more recent ethical lapses include: several incidents of academic fraud (from falsifying data to taking credit for another's work) (Elliott et al. 2012); grading scandals (Styles and French 2010; Spooner 2012; Wasley 2010); faculty member harassment of students and other faculty members (Chapell et al. 2004; Twale and De Luca 2008); and fraudulent use of research funds (Rodriguez 2010). There is also a perception among some observers that faculty members have lower ethical standards than many other professionals (Stevens et al. 1993) and that there is a need for university professors to put "their own ethical house in order" (Scrivan 1988 quoted in McKay et al. 2007). The most salient cost of such perceptions is the

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¹ As one study concluded, although faculty member misconduct is not rampant, it is also not rare (Swazey et al. 1993).

loss of public trust and faith in universities (Bruhn et al. 2002). Yet, despite the significant cost associated with faculty members' potential unethical behavior, most university policies focus on student misconduct with little guidance on faculty members' misconduct (Braxton and Bayer 2004; Bray and Del Favero 2004; Kelly et al. 2005). This lack of guidance can be particularly problematic given that faculty members have an exceptionally high degree of autonomy (Cahn 1986) and universities are "not very good police" over faculty behavior (Turner 1999, p. 116 quoted in Kelley and Chang 2007).

Since there are limited formal controls over detecting and preventing faculty member misconduct, one of the most common ways in which misconduct is discovered is through student reports (in other words, whistleblowing) (Braxton 2010; Braxton et al. 2002). Yet, students often do not report for fear of retaliation and/or the belief that the administration will not act upon their reports (Braxton et al. 2011). Anecdotal reports of graduate student experiences with faculty bullying and limited research provide credence to this claim (Anderson et al. 1994; Medina 2011; Rose and Fischer 1998). Given that there does not appear to be much "in it" for most would-be whistleblowers, why do certain students come forward and report faculty misconduct?

This is an important question to address, because it will help universities understand why students do or do not come forward when they observe faculty misconduct. This knowledge can be used to design policies that encourage students to report. It may also aid in developing ethics education programs that can provide guidance to students on how to behave when faced with similar dilemmas in the workplace (Lawson 2004b). However, answering this question has challenged researchers and much remains to be understood about student whistleblowing (Gundlach et al. 2003; Miceli et al. 2008).

Despite the growing number of empirical studies that have considered how individual and situational factors shape the rational decision to blow the whistle, no clear picture has emerged (Mesmer-Magnus and Viswesvaran 2005; Vadera et al. 2009). Blenkinsopp and Edwards (2008) suggest that this is partially attributed to a focus on the single decision to "blow or not to blow" the whistle rather than considering the entire decision process with its underlying cognitive and emotional responses. Similarly, others highlight that the decision to blow the whistle is not simply a cost/benefit analysis (as it is assumed in most studies) but a decision that also involves emotional evaluations and rationalizations (Blenkinsopp and Edwards 2008; Gundlach et al. 2003; Henik 2008).

Based upon that premise, we develop an empirical model that integrates the decision process of the Prosocial Organizational Behavior (POB) Model (Dozier and Miceli 1985; Miceli et al. 2001; Near and Miceli 1985) with

insights from the emotional perspective on whistleblowing (Blenkinsopp and Edwards 2008; Gundlach et al. 2003; Henik 2008; Edwards et al. 2009). Specifically, we use an experimental survey to examine how students' perceived unfairness of the faculty misconduct, feelings of anger, and the students' self-interest in the situation—in conjunction with situational "cues for inaction" (Blenkinsopp and Edwards 2008)—lead to the intention to blow the whistle.

In order to test our model, we examine undergraduate accounting students' whistleblowing intentions when confronted with faculty member misconduct related to testing and grading practices. This type of misconduct, which represents a violation of the basic principles of equal treatment of students (Braxton and Bayer 2004; Dill 2003), is often ambiguous and difficult to detect. Questionable grading and testing practices are more common than the outrageous cases that get reported in the press; yet, like the extreme cases, can have serious implications for the quality of students' overall education and universities' reputations² (Bayer 2000; Macfarlane et al. 2012). Further, since faculty members often function as role models in the classroom, unethical faculty behaviors could encourage students to act inappropriately while at the university as well as in the workplace after graduation (Valentine and Kidwell 2008).

Our study adds and extends on the whistleblowing literature in several ways. First, we consider student reporting of faculty misconduct related to testing and grading practices, an important phenomenon but which has been given limited consideration in the extant literature. Second, we develop and test a model that captures the complexity of the decision process rather than simply focusing on the final decision. Third, we provide evidence that perceptions of fairness and emotional reactions to the faculty member misconduct are key drivers to the students' decision to whistle blow. Finally, our findings have practical implications for the development of university policies related to faculty misconduct (particularly in relation to the role of students) and the development of ethics education.

We organize the remainder of our paper as follows. The next section provides theoretical background and develops our hypotheses, the third section describes our research methodology, the fourth section summarizes our results, and the final section closes with our discussion of the implications of our findings.

² For instance, one Australian university has experienced two "outrageous" grading scandals—one involving "sex for marks" and one involving bribes for grades (Styles and French 2010; Spooner 2012).

Theoretical Background

Student Whistleblowing

Whistleblowing is reporting illegal, immoral, or illegitimate acts to a person with the ability to take corrective action (Near and Miceli 1985). It is a pro-social behavior, meaning it is a behavior that attempts to benefit the people to whom it is directed (Dozier and Miceli 1985; Brief and Motowildo 1986). As two recent reviews highlight, since Miceli and her colleagues' seminal work (Miceli and Near 1985; Dozier and Miceli 1985), a considerable body of work aimed at understanding whistleblowing has accumulated (Mesmer-Magnus and Viswevaran 2005; Vadera et al. 2009). However, the focus has been on employee whistleblowing rather than student whistleblowing (although many whistleblowing studies use student subjects).

Student whistleblowing, which we define as student reporting of misconduct in a university setting, like employee whistleblowing, is a pro-social behavior (Burton and Near 1995; Treviño and Weaver 2003). Yet, as Stone et al. (2012) highlight, there are some key differences between the two contexts. First, the stakes are often lower in student whistleblowing than in employee whistleblowing. Second, students are generally less certain about how to report unethical behavior than employees. Third, norms regarding what is "unethical" are different in the two contexts. For instance, students often consider student cheating and some faculty member misconduct as socially acceptable, while similar business practices are not (Grimes 2004; Stone et al. 2012; Robie and Kidwell 2003).

In the student whistleblowing literature, (we exclude studies that use student subjects to consider ethical transgressions in business), much of the focus has been on the reporting of peer cheating. The insights from those studies fall into four broad categories: characteristics of the observer (the student), policies/processes, contextual features, and, to a lesser extent, features of the wrongdoing. What has been found to date is that a variety of student characteristics affect the likelihood to whistleblow. These characteristics include: gender, confidence, factors related to personal ethics (ethical orientation, moral competence, and moralistic), and connectedness with the university community, as well as past whistleblowing and/or cheating experience (Barnett et al. 1996; Bernardi et al. 2011; Lawson 2004a; Stone et al. 2012; Simon et al. 2004). Other studies have found that grading policies and the presence of honor code can also influence the likelihood to report peer cheating (Jenkel and Haen 2012; Treviño and Victor 1992). While some researchers have considered contextual factors, such as public versus private university as well as perceptions of the learning environment, integrity culture,

and performance culture, no consistent patterns have emerged (Lawson 2004a; Stone et al. 2012; Simon et al. 2004; MacGregor and Steubs 2013). Regarding the misconduct itself, one study found that the willingness to report varies with the severity of the wrongdoing (MacGregor and Steubs 2013).

Although much of student whistleblowing research focuses on peer reporting, two studies have considered students reporting faculty misconduct, specifically misconduct involving faculty members and PhD students (Anderson et al. 1994; Rose and Fischer 1998). While Rose and Fischer (1998) found that demographic variables (with the exception of gender) did not play a significant role in the likelihood to blow the whistle, Anderson et al. (1994) found that foreign students are less likely to whistleblow than those students who are U.S. citizens (and are more likely to expect retaliation). Further, although institutional policies (i.e., authorship guidelines) did have some effect on reporting (Rose and Fischer 1998), the likelihood to report in both studies was very low. Anderson et al. (1994) attributed this low incidence of reporting to fear of retaliation from the faculty member. The low level of reporting is consistent with the peer reporting studies, however, with the exception of Rennie and Crosbie's (2002) study of medical students, who admit they do not want to be involved and that it is not their responsibility to monitor their peers (Burton and Near 1995; Brimble and Stevenson-Clarke 2006).

This "traditional" approach, whereby researchers examine the effect of individual and contextual factors on the decision to speak up, has "had a hard time identifying consistently strong predictors of this type of reporting" (Henik 2008, p. 111) and has resulted in limited understanding of the decision process (Blenkinsopp and Edwards 2008). Further, despite theoretical and supporting qualitative research that demonstrates the importance of emotion, its role has been given limited attention in the empirical studies (Henik 2008). To address this gap, we develop an empirical model that integrates the decision process of the POB Model with those theoretical models that consider the emotional side of whistleblowing.

The Whistleblowing Decision Process

The most influential whistleblowing model is Dozier and Miceli's (1985) POB model with subsequent refinements (Miceli and Near 1985; Miceli et al. 2001; Near and Miceli 2011). The original POB model conceptualizes the decision to blow the whistle as a series of rational steps-determining personal responsibility for reporting the wrongdoing, considering alternative actions, and assessing the costs and benefits (Dozier and Miceli 1985). Subsequent refinements have presented it as three phases: (1) observing the

questionable act and labeling it as a wrongdoing; (2) reacting to the wrongdoing; and (3) deciding what action to take in response (Near and Miceli 2011).

While the POB Model provides a good conceptualization of the decision process, as Blenkinsopp and Edwards (2008) point out, most empirical studies focus only on the decision to “speak up,” the last step in the model, and have neglected the decision process itself. Further, most researchers conceptualize the process as being rational; yet, as noted by Miceli et al. (2001, p. 125), the decision process is “unlikely to be purely rational.” It is a complex decision that is fraught with difficult choices, conflicts of interest, and emotion. As information is processed, rationalization mechanisms, that neutralize and justify decisions, are often employed (Near and Miceli 2011; MacGregor and Steubs 2013; Pershing, 2003). Further, how people evaluate and respond emotionally to a wrongdoing plays an important role in the decision to whistleblow (Gundlach et al. 2003; Henik 2008; Edwards et al. 2009). Building upon these insights, we discuss research relevant to the three phases of the whistleblowing decision and develop hypotheses.

Labeling the Wrongdoing

In the first phase of the POB model, which Near and Miceli (2011) refer to as labeling, the students have encountered questionable faculty member behavior and decide whether it is a wrongdoing that should be reported. Near and Miceli (2011) propose that clear evidence and the seriousness of the misconduct should be positively associated with labeling the questionable activity as misconduct, therefore, potentially increasing the likelihood to report. Past employee whistleblowing research supports this proposition. For instance, Curtis and Taylor (2009), using the construct of moral intensity (which captures multiple dimensions of severity of the wrongdoing), find that auditors’ intentions to report increases with the degree of moral intensity. Similarly, MacGregor and Steubs (2013) find that students’ sense of responsibility to report peer cheating is positively associated with the students’ assessment of the severity of the wrongdoing.

When individuals assess the severity of the wrongdoing, it is often the perceived unfairness, or the sense of injustice, that motivates them to blow the whistle (Miceli and Near 2005; Victor et al. 1993; Youngblood et al. 1992). Fair treatment by professors, especially in the context of grading and testing practices, is particularly salient to students (Flint and Johnson 2011; Houston and Bettencourt 1999). Further, grading and testing practices are a major factor in students’ assessment of instructor fairness (Houston and Bettencourt 1999; Chory-Assad 2002). Therefore, it is reasonable to expect that students who assess a professor’s

grading and testing procedures to be clearly unfair are more likely to be motivated to report to someone of authority. This leads us to hypothesize the following.

Hypothesis 1 The likelihood to whistleblow is positively related to perceptions of unfairness.

Reacting to the Wrongdoing

The next step of what Miceli and Near (1985) refer to as the “subjectively rational” POB Model is, once the questionable act is labeled as a serious wrongdoing, the decision maker weighs the costs and benefits of the decision to blow the whistle. Given that whistleblowing always involves consequences for self and other, self-interest is a significant factor in the decision (MacGregor and Steubs 2013; Knoll and Van Dick 2013). For instance, peer reporting studies often find that students rationalize remaining silent based upon personal costs such as: the fear of retaliation (Rennie and Crosby 2002), the fear of being labeled a tattletale (Burton and Near 1995), not their responsibility (Brimble and Stevenson-Clarke 2006), and not wanting the hassle involved in reporting (Pershing 2003). However, when students feel they are adversely affected by the cheating, which in the case of students would be their grades (Jenkel and Haen 2012), then they are likely to blow the whistle (Burton and Near 1995; Jenkel and Haen 2012; Treviño and Weaver 2003).

When we relate these findings to the context of inappropriate testing and grading practices, they suggest that when the students’ grades benefit from the misconduct (or when their self-interest is high), it is not likely the students would report faculty misconduct. Conversely, when the students feel that the inappropriate testing and grading practices adversely affect them (when their self-interest is low), then they are likely to report the faculty member misconduct. This leads to our second hypothesis:

Hypothesis 2 The likelihood to whistleblow increases (decreases) with low self-interest (high self-interest).

In addition to weighing costs/benefits, several theorists propose that individuals also react emotionally to the wrongdoing and this reaction has a significant impact on the decision to whistleblow (Gundlach et al. 2003; Henik 2008). Studies find that anger, or moral outrage, is the dominant emotional response when judging a perceived wrongdoing, particularly when the act has caused unjustified harm, is unjust, or violates someone’s rights (Haidt et al. 1993; Haidt 2001; Hutcherson and Gross 2011). Further, anger triggers a bias toward seeing oneself as capable and powerful, thus, providing a strong link to action (Lerner and Tiedens 2006). Therefore, once anger is activated, as suggested by several theoretical models, it is

an antecedent to whistleblowing (Blenkinsopp and Edwards 2008; Gundlach et al. 2003; Henik 2008).

Several qualitative studies of employee whistleblowing find that anger is an antecedent to whistleblowing (Henik 2008; Hollings 2012). Further, preliminary findings from student reporting of peer academic misconduct also suggest that emotion plays an important role in the students' decision process. For instance, Lawson (2004a) found a significant relationship between emotion, or "being upset," and reporting student cheating. Similarly, Firmin et al. (2009) found the common emotional responses when students observe peers cheating are anger and frustration. Given that anger is the dominant emotion in the decision to whistleblow and that it biases the decision maker to believe that he/she is capable of whistleblowing, the following hypothesis is suggested.

Hypothesis 3 The likelihood to whistleblow is positively related to the strength of the feelings of anger.

While we argue anger is a reaction to observing the wrongdoing, individuals will experience different degrees of anger depending upon their interpretation of the severity of the wrongdoing. Given that anger results from assessments of fairness (Gundlach et al. 2003; Henik 2008), it is likely that the higher the perceived unfairness or injustice of the faculty member misconduct, the greater the degree of anger or outrage the person will experience. Thus, we hypothesize the following:

Hypothesis 4 Faculty misconduct that is perceived to be unfair will result in stronger feelings of anger than will misconduct that is perceived to be fair.

Although fairness is often judged based upon the ethical principles related to social justice (Greenberg 1987; Schweitzer and Gibson 2007), past research finds that when students are personally affected by the unfair grading practices their self-interest bias appears to come into play and, as a result, despite being aware that the instructor is being unfair to others, the students rationalize when the instructor "flexes" the rules for their benefit (Houston and Bettencourt 1999). This suggests in the case of students who benefit from the unfair grading practices (those with high self-interest), the sense of anger, or moral outrage, will be less. This leads to our next hypothesis.

Hypothesis 5 Low self-interest in the situation will result in stronger feelings of anger than high self-interest.

While our previous hypotheses predict that perceptions of fairness, feelings of anger, and self-interest have a direct effect on the decision to whistleblow, we theorize that the relationship is more complex. We base this upon related recent research, not specifically focusing on whistleblowing, which finds anger mediates the relationship between

perceptions of injustice and behavioral reactions (Murphy and Tyler 2008). Equity theorists propose that this occurs, because when people are confronted with unfairness, they experience emotion, which motivates them to rectify the situation (Mowday 1991). In other words, while perceptions of unfairness will lead one to consider whistleblowing as a viable action, anger is the actual motivator in the decision to whistle blow. Therefore, we hypothesize that anger mediates the relationship between perceptions of unfairness and the decision to whistleblow.

Hypothesis 6a Feelings of anger will mediate the effects of unfairness on the likelihood to whistleblow.

Since we theorize that the degree of self-interest can lead to rationalization of the unfair grading practices and that self-interest influences feelings of anger, we hypothesize that anger mediates the degree of self-interest and the likelihood to whistleblow.

Hypothesis 6b Feelings of anger will mediate the effects of self-interest on the likelihood to whistleblow.

Deciding What Action to Take

The last step of the POB Model is deciding what action to take. While many researchers frame this step as deciding either to speak up or to remain silent; other researchers propose that given the high costs of whistleblowing, at this stage of the process, individuals look for rationalizations to justify their silence (Blenkinsopp and Edwards 2008; MacGregor and Steubs 2013). In their qualitative study, Blenkinsopp and Edwards (2008, p. 199) describe this as searching for "cues for inaction, that is to say, elements of the situation that justify their silence." In the case of peer reporting, many studies find students justify not reporting, because it would not change their grade, it was not their responsibility, or they do not want to get involved (Brimble and Stevenson-Clarke 2006; Burton and Near 1995). In the context of grading and testing, these findings suggest that students' reasons for non-involvement would be further rationalized if policies are in place that are intended to insure that there is fair grading.

A common method to insure fair grading is the establishment of a standardized or uniform grading policy that insures all professors award grades that are within guidelines. This reduces grade variation among different professors (Rosvosky and Hartley 2002). In contrast, discretionary policies, whereby the faculty member is not accountable for anomalies in comparison to other faculty members, would demonstrate that the institution is not monitoring equitable grading practices among faculty members. Given that the type of grading policy can provide rationalization for the students remaining silent, we hypothesize the following:

Hypothesis 7 The likelihood to whistleblow decreases (increases) in the presence of a uniform (discretionary) grading policy.

Control Variables: Individual Differences

Since Stone et al. (2012) find that individual differences have a greater effect on students' whistleblowing intentions than contextual variables, we control for a number of individual variables that have either been shown to have an effect on whistleblowing and/or have been controlled in past student whistleblowing studies. These variables include: general self-efficacy, whistleblowing self-efficacy, ethical orientation (relativism and idealism), ethics training, GPA, nationality, and gender.

Self-efficacy represents individuals' judgments about their ability to perform effectively in specific situations (Kirsch 1995). Self-efficacy also influences individual's decisions to engage or refrain in certain activities (Miceli et al. 2001). Therefore, individuals with high self-efficacy for whistleblowing, that is students who believe they can blow the whistle successfully at the university, are more likely to engage in whistleblowing than those with low self-efficacy (Miceli et al. 2001). MacNab and Worthley (2008) findings, that general self-efficacy is associated with higher likelihood of whistleblowing, support this proposition; therefore, we control for the individual disposition of general self-efficacy. We also control for the more specific whistleblowing self-efficacy variable, which a recent study has been found to effect whistleblowing (Van Scotter et al. 2004). Miceli et al. (2001) argue that this variable is distinct from the general disposition of self-efficacy in that it is partially dispositional and situational.

Many studies find that how individuals frame the ethical dilemma will have an important impact on deciding to blow the whistle (Miceli and Near 2005). A person's

ethical orientation, which captures two dimensions: relativism—the extent to which one rejects universal moral rules to a more relativist approach, and idealism—the extent to which one believes good consequences can be obtained, has been shown to effect how students assess the severity of unethical behavior (Allmon et al. 2000). Further, past student and employee whistleblowing research finds that relativism and idealism have been associated with the likelihood to whistleblow (Barnett et al. 1994, 1996). Therefore, we control for ethical orientation. Other studies have found that education can influence how students assess wrongdoing, which can affect the likelihood to whistleblow (Bloodgood et al. 2008; Kisamore et al. 2007). Therefore, we control for ethics training and GPA.

Our last two control variables are two demographic variables, nationality and gender. Since the student population of the university is very ethnically diverse and past student and employee whistleblowing literature has shown that nationality has an impact on the willingness to report, we also control for nationality (Anderson et al. 1994; Patel 2003). We also control for gender, which has had no consistent pattern and significant effect (Lawson 2004a; Stone et al. 2012) or control effect (Bernardi et al. 2011; MacGregor and Steubs 2013) in the majority of peer reporting studies.

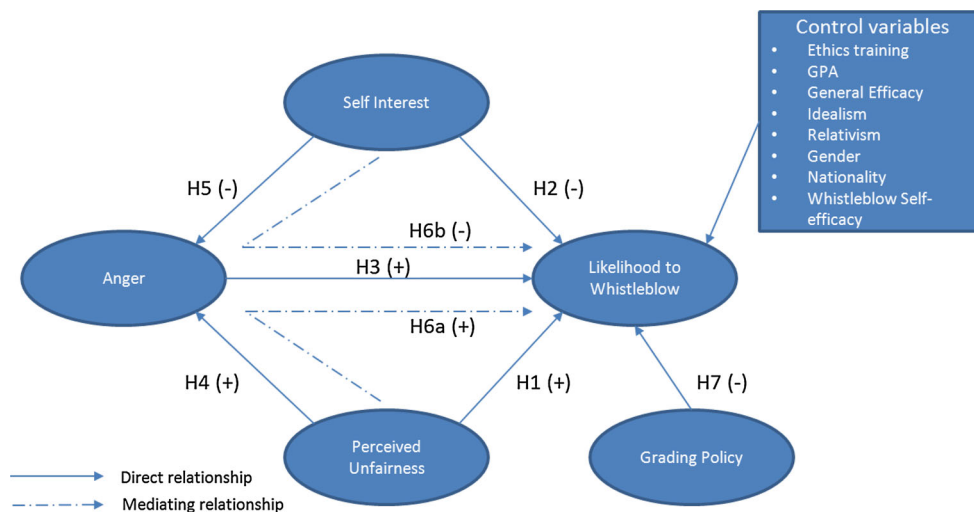
Figure 1 below presents our theoretical model.

Research Methodology

Sample and Participants

Over three semesters, we contacted (via e-mail) students enrolled in an introductory managerial accounting course and invited them to complete our web-based survey that was administered by the research support services of our

Fig. 1 Theoretical model



university. We confined our sample to those students, because they would be familiar with the testing protocol presented in the scenario, that it is the course which has a final examination common to all sections and it is non-disclosed prior to the exam. Therefore, it is expected that all students would realize that the actions of the faculty member presented in the scenario were not within the expected norm and that students in the instructors' class had an unfair advantage over their peers enrolled in other sections.

We also think our focus on undergraduate accounting students can provide important insights. As Loeb (1990) points out, at some point in their future careers as professional accountants, it is very likely that they will come across a whistleblowing dilemma (Loeb 1990). Like in academia, where students are torn between reporting a professor's inappropriate conduct versus keeping quiet, professional accountants are often hesitant to report the ethical transgressions of those who have power over their career (Brennan and Kelly 2007).

The total number of students contacted was 2,261, and the number of respondents was 501 for a response rate of 22.5%.³ Of these, 89 cases had to be deleted due to missing data resulting in 412 valid responses and an effective response rate of 18.2%. The sampling over the three semesters was necessary in order to have an adequate sample for a group-based study that is a follow-up to this one. At the end of the survey, students who completed the survey were also asked if they were willing to participate in a group-based study.

Description of Experimental Task and Independent Variables

Participants were provided with a scenario based upon an actual case reported by Jones and Spraakman (2011). In the case, an instructor of one section of a multi-section accounting course had been revealing weekly quizzes to the students and has now revealed the final multi-section exam to the students, which clearly advantages those students who have seen the examination.⁴ Students in the instructor's section are the only ones who have seen the contents of the final examination. The subjects are told that the final examination is revealed in the last class. The scenario also

³ This calculation is conservative since it only includes those respondents who substantially completed all of the survey.

⁴ Given the nature of the course, introductory managerial accounting, the questions are math type problems which, if given in advance, the students can clearly do better than those students who have not seen the questions. In the actual case, the average of "Professor Lewis's" section was 20% higher than the other sections (Jones and Spraakman 2011).

suggests that the instructor's motivation behind this behavior is to avoid low teaching evaluations from the students. According to Kelley and Chang (2007), this type of faculty misconduct would be considered moderately serious; therefore, given the students' familiarity with the evaluation methods, we expect most students to recognize the inappropriateness of the faculty member's behavior. We will be able to assess whether the students view the instructor's actions to be a serious form of misconduct from the students' overall rating of the unfairness of the instructor's actions.

Students are asked if they would report the actions of the instructor, who revealed the contents of the final examination. Since this is the only instructor who has been revealing examinations, this question gives the students the choice of "fallacious silence" or blowing the whistle (MacGregor and Steubs 2013). We use four versions of the case and vary the context by manipulating the students' degree of self-interest in the situation (either in the class or a member of another class) and the type of grading policy (discretionary versus uniform). Appendix 1 provides the four different versions of the case along with a summary of all the primary measures used in the study.

Manipulations and Measures of Self-Interest and Grading Policy

In the high self-interest conditions (Self-Interest = 1), the student is enrolled in the instructor's class, and despite his/her lack of ability, he/she is confident that he/she will receive an A in the course due to having advance access to the examination.⁵ Given the student's self-interest, the guaranteed high grade, and consistency with the cost/benefit analysis of the POB model, we expect the students in the high self-interest conditions to conclude that there is little benefit and high cost (in other words, there is not much "in it" for them) in doing anything about the instructors' inappropriate testing and grading procedures. Conversely, those students in the low self-interest conditions (Self-Interest = 0), enrolled in another section of the course, will determine that there is benefit to coming forward, that is correcting the injustice of the instructor's unfair practices.

In the uniform grading policy condition (Grading Policy = 1), the instructor does not have final approval of grades and standard grading distributions are expected. Therefore, grades that fall outside the norm will be adjusted once they are reviewed. Although the reason for the higher than average grades may not be discovered, the grading policy acts as means to insure fair grading among

⁵ In order to control for any variation due to gender of the student or the instructor, the names were gender neutral. In addition, the scenario was randomly changed for the student's and/or instructor's gender.

the different sections. In the discretionary grading policy condition (Grading Policy = 0), the instructor has final approval of all grades and no standard grading distributions are used; therefore, the likelihood that the university administration will question the grades and make any grade adjustments will be less likely.

Measures Used for Other Independent Variables (Unfairness and Anger)

The students' *Perceived Unfairness* is measured by asking the students to evaluate the instructor's actions based upon Cohen et al.'s (2007) three-item measure (which is based upon Flory et al.'s (1992) multidimensional ethics scale). This measure focuses on the perceived unfairness of the professor's actions and not on fairness in relation to process or procedures. Consistent with Cohen et al. (2007), we use the mean of the three equity items to measure perceived unfairness. Past studies demonstrate that this scale has had high reliability and discriminant validity (Flory et al. 1992; Cohen et al. 2001). Two of the items in the *Perceived Unfairness* scale (see Appendix 1) were measured using a 7 point scale where a score of 1 represented a just or morally right behavior of the professor and 7 an unjust or morally wrong behavior of the professor. The third item corresponding to fairness was reverse coded; that is, a score of 1 represented a unfair behavior by the professor and a score of 7 a fair behavior (see Appendix 1).⁶

Anger was measured using the average of two 7 point Likert scales, where respondents were asked how unhappy and angry they would feel about how the professor showing the examinations to his students, where 1 represented not at all and 7 very much (see Appendix 1). This two-item measure captures the intensity of the students' anger, or moral outrage, in response to the instructor's actions.

Manipulation Checks

Manipulation checks were performed to insure the students had focused on the self-interest and grading policy manipulations. For self-interest checks, we used the question "*If Chris does not report that Professor Lewis has shown the exam, what difference will it make to his/her grades?*"? Participants indicated their understanding of difference using a

Likert scale, ranging from 1 (no difference) to 7 (large difference). Participants in the high self-interest conditions (enrolled in class) who indicated it would make no difference (score of 1) were eliminated and those in the low self-interest conditions (out of class) who indicated it would make a large difference (score of 7) were eliminated. The logic behind this was that these students did not understand the impact of remaining silent upon their grades.

For grading policy, we used the question: "*If Chris does not report that Professor Lewis has shown the final exam, how likely is it that it will be discovered by the university?*"? Participants indicated their understanding of the difference using a Likert scale, ranging from 1 (very likely) to 7 (very unlikely). Participants in the discretionary grading policy condition who indicated that it would be very likely (1) were eliminated and those in the uniform grading policy condition who indicated it was very unlikely (7) were eliminated.

In total, 114 participants were eliminated with the manipulation checks, however, the significance of the relationships remained the same as with the complete sample of 412 participants with the exception of the relationship between ethics training and likelihood to whistle blow, which became non-significant. We performed additional analysis by further eliminating those respondents with scores of 2 and scores of 6 on both manipulation checks (51 respondents). The results also remained the same as with the complete sample with the exception of the direct relationship between perceived unfairness and likelihood to whistle blow, which became partially significant although the overall total effect of perceived unfairness on likelihood to whistle blow remained significant. Therefore, given that the overall results of the hypothesis testing did not change by performing the manipulation checks, it was decided to proceed with the analyses using the complete sample of 412 cases without missing values. Table 1 summarizes the sample's demographics.

Table 1 Sample description

Variable	Frequency	Percentage
Gender (<i>N</i> = 412)		
Female	182	44
Male	232	56
Born in Canada (<i>N</i> = 412)		
Yes	134	32
No	278	68
Currently employed (<i>N</i> = 412)		
Yes	206	50
No	206	50
	Mean	sd
Age (years) (<i>N</i> = 408)	23.5	5.52
Years in university completed (<i>N</i> = 412)	2.43	1.5

⁶ We used reverse coded items to encourage respondents to actually pay attention to the questions they were reading. However, the use of reverse coded items requires that these items be transformed so that all of the items in a scale are in the same direction. We did this by performing the following transformation: $new\ value = 8 - the\ old\ value$. Therefore a high score (6 or 7) on this scale would represent a perceived unfair behavior of the instructor's actions. Similarly, a low score (1 or 2) would represent a fair behavior by the instructor's actions.

Dependent Variable

Our primary dependent variable is students' intention to whistleblow. Since this variable is likely affected by social desirability bias (a tendency to deny socially unacceptable actions and to admit to socially desirable ones), we ask the question in both the first and third person. To account for the tendency that students will overstate their intentions in ethically sensitive situations, we then compute the intentions to whistleblow as the average of (1) the participants' intention to report and (2) what they think their fellow students report. This approach, which is consistent with other accounting ethics and whistleblowing research (Cohen et al. 2007; Schoderbek and Deshpande 1996; Robinson and Curtis 2012),⁷ captures the "halo effect." We use two questions "what is the likelihood that you would report" and "what do you think your fellow students will do"? We use a seven-point Likert scale ranging from 1 = very likely to 7 = very unlikely (see Appendix 1).⁸ Internal reliability (Cronbach's α) for these two items was a satisfactory 0.71.

Control Variables Measures

For self-efficacy, we use two scales, one to measure the individual disposition for general self-efficacy and one to measure whistleblowing self-efficacy. We use Chen et al.'s (2001) scale, which has been validated and adapted in several organizational studies ($\alpha = 0.86$), to measure general self-efficacy. We also use our adaptation of Van Scotter et al.'s (2004) self-efficacy for organizational whistleblowing, to measure students' beliefs that they can successfully blow the whistle in the university ($\alpha = 0.76$). For idealism and relativism, we use Forsyth's (1980) well-validated ethical orientation scale.

Ethics training was measured by a dicotonomous variable where 1 indicated that the individual student had ethical instruction, i.e., a course or a part of a course, and a score of 0 indicated that the student did not have any previous ethical instruction. GPA was measured by asking students to report their overall GPA score using the university's GPA calculation standard. For our last two

⁷ While others have argued that use of Paulhaus' (1991) impression management scale is a more effective measure of social desirability response bias (SDRB), Cohen et al. (2007) demonstrated that there was no correlation between the "halo effect" and the SBRB.

⁸ Since these two items were reverse coded in the questionnaire a transformation was required in order to insure that high scores of this variable represented high levels of likelihood to whistleblow and low scores to represent low levels of likelihood to whistleblow. Thus, we performed the transformation: $new\ value = 8 - the\ old\ value$. We then calculated the average score for the variable likelihood to whistleblow by adding the individual scores of each item and dividing by the number of items. Therefore, a high score (6 or 7) on this scale would represent a high likelihood to whistle blow. Similarly, a low score (1 or 2) would represent a low likelihood to whistleblow.

variables, nationality and gender, we used dichotomous variables (born in Canada or not and male or female).

Results

Univariate Analysis

The overall mean for perceived unfairness of the instructors' actions is 5.44 (sd = 1.77) (Table 2), which indicates that the students rated the instructor's misconduct to be severe and, therefore, the whistleblowing decision process should be initiated. This follows the logic of Rest's (1986) ethical decision-making model, i.e., in order for the decision maker to engage in ethical decision process, he/she must recognize that the observed behavior has violated certain ethical norms or principles. Similarly, MacGregor and Steubs (2013) build upon Rest's (1986) model and argue that students would not consider whistleblowing if they are unaware that the observed act represents academic misconduct.

In terms of our theoretical model, the correlation between perceived unfairness and likelihood to whistle blow is positive and significant (Table 3), thus providing initial support to accept Hypothesis 1. Also, anger is positively and significantly related to perceived unfairness, and to likelihood to whistleblow, thus providing initial support to accept Hypotheses 4 and 5.

We also performed t-tests to explore the treatment effects of self-interest and grading policy (Table 4). The results also showed that students who had low self-interest were angrier about the misconduct of the professor than those with a high degree of self-interest at a significance level of 5 %, therefore, providing initial evidence to support hypothesis 5. Similarly, we assessed the treatment effects of self-interest and grading policy on the likelihood to whistleblow. We found that students who had a high degree of self-interest were less likely to report than students with a low degree of self-interest, however, the difference was not significant; thus, Hypothesis 1 had to be initially rejected. Similarly, students were more likely to whistleblow when there was no university wide uniform grading policy, however, the difference was not significant; thus, Hypothesis 7 had to be initially rejected.

Test of Theoretical Model

In order to confirm the preliminary results from the correlation and *t*-tests analyses, we test our research model with a more advanced statistical technique. We test and analyze the hypothesized theoretical model in Figure 1 using partial least squares (PLS) structural equation modeling. PLS is a component-based approach (Lohmöller 1989; Ringle et al. 2005) that examines the significance and strength of relationships of each of our hypothesized

Table 2 Descriptive statistics with reliability and AVE

	Mean	sd	<i>N</i>	Items per construct	Conbach's alpha	Composite reliability	AVE
Anger	3.99	2.02	412	2	0.81	0.91	0.84
Ethics training	0.67	n.a.	412	1	n.a.	n.a.	n.a.
GPA	5.77	1.36	412	1	n.a.	n.a.	n.a.
Gender	0.56	n.a.	412	1	n.a.	n.a.	n.a.
General self-efficacy	4.01	0.64	412	5	0.87	0.90	0.64
Idealism	4.07	0.76	412	5	0.86	0.90	0.65
Grading policy	0.53	n.a.	412	1	n.a.	n.a.	n.a.
Likelihood to whistleblow	3.47	1.82	412	2	0.70	0.87	0.77
Nationality	0.33	n.a.	412	1	n.a.	n.a.	n.a.
Relativism	3.23	0.98	412	2	0.74	0.89	0.80
Whistleblow self-efficacy	3.11	0.89	412	3	0.81	0.89	0.72
Self-interest	0.59	n.a.	412	1	n.a.	n.a.	n.a.
Perceived unfairness	5.44	1.77	412	3	0.92	0.95	0.87

Table 3 Correlation matrix

	Anger	GPA	Gral self-effi	Idealism	Likelihood	Relativism	Self-effic	Percp unfair
Anger	0.92							
GPA	0.00	na						
Gral self-Effi	0.09	0.11*	0.80					
Idealism	0.11*	-0.02	0.24**	0.81				
Likelihood	0.35**	-0.06	0.04	0.11*	0.88			
Relativism	-0.11	0.04	-0.08	-0.11	-0.14*	0.89		
Self-effic	0.08	-0.06	0.26**	0.16**	0.28**	-0.08	0.85	
Percp unfair	0.33**	0.06	0.14**	0.14**	0.30**	-0.09	0.13**	0.94

The diagonal elements are the square roots of the AVE of latent variables (in bold), while the off-diagonal elements are the correlations between latent variables

N = 412; * $p < 0.05$; ** $p < 0.01$ two-tailed

Table 4 *T*-tests for self-interest and grading policy

	0 = Low self-interest <i>N</i> = 169 Mean	1 = High interest <i>N</i> = 243 Mean	Mean diff (1-0)	Significance (two-tailed)
Anger	5.11	3.20	1.91	0.00
Likelihood to whistleblow	3.60	3.38	-0.22	0.22
	0 = discretionary grading policy; <i>N</i> = 192 Mean	1 = uniform grading policy; <i>N</i> = 220 Mean	Mean diff (1-0)	Significance (two-tailed)
Likelihood to whistleblow	3.60	3.35	-0.25	0.17

effects.⁹ PLS allows the simultaneous testing of the measurement model (the psychometric properties of the scales used to measure a variable) and the estimation of the structural model (the strength and direction of the

relationships between the variables). PLS has an added advantage over co-variance-based methods (e.g., LISREL) in that it does not depend on multivariate normal distributions, interval scales, or a large sample size (Chin 1998; Fritzsche and Oz 2007; Rabl and Kuhlmann 2008; Venard and Hanafi 2008); thus, it can be used with dichotomous,

⁹ We used the SmartPLS 2.0 software package (Ringle et al. 2005).

discrete, and continuous variables (which we use to measure our constructs). The PLS Model was tested in two stages—the measurement model and structural model.

Measurement Model

We used Cronbach's alpha and Fornell and Larcker's (1981) composite reliability to assess the internal consistency of our scales. Calculating composite reliability and Cronbach's alpha for each construct, all scales met the suggested Fornell and Larcker (1981) tolerances (0.70). The results are reported in Table 2. We also examined the average variance extracted (AVE) to assess convergent validity (Fornell and Larcker 1981). Convergent validity is indicated when AVE exceeds 0.5. Table 2 reports the AVE values for each factor, with all of them being higher than 0.5. In addition, all items but two loaded highly (loading >0.70) on their associated factors and all items had loadings >0.60 (Table 2), providing further evidence of convergent validity (Barclay et al. 1995; Chin 1998).

To assess discriminant validity, Fornell and Larcker (1981) point out that the AVE should be greater than the variance shared between the construct and other constructs in the model (i.e., the squared correlation between two constructs). The diagonal elements in Table 3 represent the square roots of the AVE of latent variables, while the off-diagonal elements are the correlations between latent variables. For adequate discriminant validity, the square root of the AVE of any latent variable should be greater than the correlation between this particular latent variable and other latent variables (Barclay et al. 1995). All construct pairs met this requirement. These results, therefore, confirm that each construct is unidimensional and

factorially distinct and that all items used to operationalize a particular construct are loaded onto a single factor.

Structural Model: Predictive Validity and Hypotheses Tests

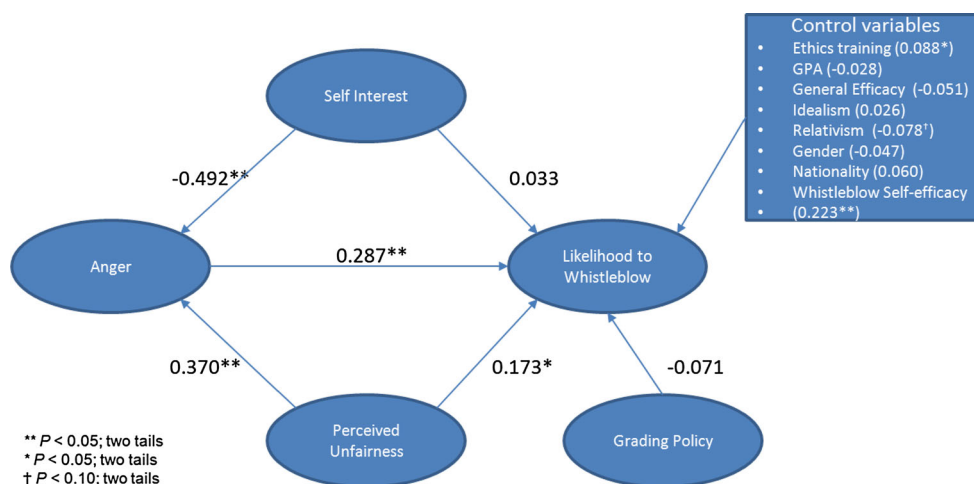
In order to assess the model's predictive validity, we calculated the cross-validated redundancy measure Q^2 (Geisser 1975; Stone 1974). Q^2 represents a synthesis of cross-validation and function fitting and is, therefore, a recommended assessment criterion for PLS applications (Wold 1979). Table 5 shows that all Q^2 values are considerably above zero (Chin 1998), thus providing support for the likelihood to whistleblow model's predictive relevance for the two endogenous constructs, anger and the likelihood to whistleblow. As a relative measure of predictive relevance, values of 0.02, 0.15, and 0.35 indicate that an exogenous construct has a small, medium, or large predictive relevance for a selected endogenous construct (Chin 1998). Thus, according to the Q^2 values for likelihood to whistleblow and anger, our model has large predictive relevance. Further, the variance explained (R^2) for the likelihood to whistleblow is 0.25 and for anger it is 0.35.

Figure 2 shows the results of our PLS model. Each path's significance was estimated using a bootstrapping

Table 5 Results for R^2 and Q^2 values

Dependent variable	R^2	Q^2
Likelihood to whistleblow	0.25	0.19
Anger	0.35	0.35

Fig. 2 Structural model results



technique with 500 resamples (Chin 1998). The bootstrap method allows for the statistical testing of the hypotheses using the standard error derived from the bootstrap distribution (Hair et al. 2013). This allows for the calculation of Student's *t* test.

Tests of Main Effects Hypotheses

The test of hypotheses reported in Table 6 was based on the structural coefficients among the constructs as reported in Table 2. These coefficients were tested at the significance level $p < 0.05$ two-tailed which corresponds to a critical *t* value of 1.96. Based upon the main effects model (Fig. 2), we found that perceived unfairness ($\beta = 0.17$; $p < 0.05$) had a significant effect on the likelihood to whistleblow, thus supporting Hypothesis 1. We also note that all our hypotheses related to anger were supported. In particular, perceived unfairness ($\beta = 0.37$; $p < 0.01$) and self-interest ($\beta = -0.49$; $p < 0.01$) had a significant effect on anger, thus providing support for Hypothesis 4 and Hypothesis 5. Further, the likelihood to whistleblow was influenced significantly by anger ($\beta = 0.29$; $p < 0.01$), thus providing support for Hypothesis 3.

However, we found that the situational variables of self-interest and grading policy did not affect the likelihood to whistleblow as we had theorized. Specifically, self-interest did not have a significant effect on the likelihood to whistleblow ($\beta = 0.03$; $p > 0.10$); thus, Hypothesis 2 was rejected. Finally, given that the effect of grading policy on likelihood to whistleblow was marginally significant ($\beta = -0.07$; $p < 0.10$), we find only partial support for Hypothesis 7.

Control Variables

As Figure 2 highlights, we report our hypothesized relationships after introducing the eight control variables into the model. We note that two of the control variables, ethics training ($\beta = 0.088$; $p < 0.05$) and whistleblowing self-efficacy ($\beta = 0.223$; $p < 0.05$), have a significant effect on likelihood to whistleblow. Interestingly, whistleblowing self-efficacy is one of the stronger predictors in the model and suggests that this individual belief plays an important role in the decision to whistleblow, which is consistent with Miceli et al.'s (2001) proposition and their subsequent study (Van Scotter et al. 2004). We also note that relativism shows a marginal effect on likelihood to whistleblow ($\beta = -0.08$; $p < 0.10$). The negative path is consistent with MacNab and Worthley (2008) finding that relativists are less inclined to report misconduct.

Mediation Test

We also examined whether the effect of perceived unfairness on likelihood to whistleblow is fully or

partially mediated through anger.¹⁰ We utilized Baron and Kenny's (1986) proposed four-step procedure to test for mediation. According to Baron and Kenny (1986), perfect mediation exists if the test meets the following four conditions: (1) the independent variable must be related to the mediating variable; (2) the independent variable must be related to the dependent variable; (3) the mediating variable must be related to the dependent variable; and (4) the previous significant relationship between the independent variable and the dependent variable is no longer significant when the mediator is entered into the equation.

As a first step, perceived unfairness (independent variable) significantly influenced anger (potential mediator) ($\beta = 0.31$; $p < 0.01$; $R^2 = 0.08$). We then tested the direct effect of perceived unfairness (independent variable) on likelihood to whistleblow (dependent variable). The path from perceived unfairness to likelihood to whistleblow was significant with a coefficient of 0.29 ($p < 0.05$; $R^2 = 0.09$). Then, we tested the direct effect of anger (the mediator variable) on likelihood to whistleblow (dependent variable). The path from anger to likelihood to whistleblow was significant with a coefficient of 0.37 ($p < 0.01$; $R^2 = 0.13$). Next, when anger (the potential mediator) was added to the equation together with perceived unfairness to predict likelihood to whistleblow, anger and perceived unfairness were found to have significant effect on the dependent variable ($\beta_1 = 0.30$; $p < 0.01$ and $\beta_2 = 0.18$; $p < 0.01$, respectively; $R^2 = 0.16$). However, although the effect of perceived unfairness on likelihood to whistleblow had decreased, it remained significant. Therefore, anger partially mediates the relationship between perceived unfairness and likelihood to whistleblow and provides partial support for Hypothesis 6a. As explained previously, given the lack of significance between self-interest and the likelihood to whistleblow, Hypothesis 6b was rejected.

When we consider the main effects testing and the mediation test, the results demonstrate that perceptions of unfairness and anger play a significant role in students' decision-making process when observing faculty misconduct related to testing and grading practices. Interestingly, self-interest, which we conceptualized as representing the "rational" cost/benefit analysis of the POB Model, did not have a significant effect in the structural model. Therefore, it appears that our results provide support for those theorists who propose that the decision to whistleblow is far from a rational decision (Blenkinsopp and

¹⁰ Note: Since there was not a significant effect between self-interest and the likelihood to whistleblow; therefore no mediation test was performed for hypothesis 6b.

Table 6 Summary of statistically significant standardized effects and hypotheses tests

Relationship	Direct effect	Standard error	Pseudo <i>T</i> -statistic	Hypothesis
Unfairness → anger	0.37**	0.04	9.15	H1
Self-interest → anger	-0.49**	0.04	13.49	H2
Anger → likelihood to report	0.29**	0.06	4.96	H3
Unfairness → likelihood to report	0.17**	0.05	3.47	H4
Self-interest → likelihood to report	0.03	0.04	0.85	H5
Grading policy → likelihood to report	-0.07 [†]	0.04	1.75	H7
Control variables effects				
Ethics training → likelihood to report	0.09*	0.04	2.04	
GPA → likelihood to report	-0.03	0.03	0.87	
Gender → likelihood to report	-0.05	0.04	1.29	
Gral self-efficacy → likelihood to report	-0.05	0.05	0.95	
Idealism → likelihood to report	0.03	0.03	0.79	
Nationality → likelihood to report	0.06	0.04	1.57	
Relativism → likelihood to report	-0.08 [†]	0.04	1.83	
Self-efficacy → likelihood to report	0.22**	0.05	4.34	
Relationship	Total effect	Standard error	Pseudo <i>T</i> -statistic	Hypothesis
Self-interest → likelihood to report	-0.11*	0.04	2.45	H1
Unfairness → likelihood to report	0.28**	0.05	6.14	H2

** Significant at $p < 0.01$ two-tailed; * significant at $p < 0.05$ two-tailed; [†] significant at $p < 0.10$ two-tailed

Edwards 2008; Gundlach et al. 2003; Edwards et al. 2009; Henik 2008).

Supplemental Analysis

For this supplemental analysis, we explore further the low incidence of reporting despite the relatively high level of the perceived unfairness of the instructors' actions ($M = 5.44$), as shown in Table 2, the likelihood of reporting is relatively low ($M = 3.47$, $sd = 1.82$). A closer look of the frequencies in Table 7 shows that only 5 % of the students indicated it was very likely (score of 7) that they would report the faculty member misconduct. This percentage increases to 13.8 % if we use a cut off score of 6 and if we take the mean value for the scale, that is a score of 4, then 33.4 % of respondents would report the faculty member misconduct, that is one in every three students would report. While the reporting rate is low, this rate of reporting is consistent with peer reporting studies. For instance, Brimble and Stevenson-Clarke (2006) find only 14 % would likely report and 3 % state that they would very likely report. Similarly, Bernardi et al. (2011) find that only 9.2 % of the students would whistleblow even though 83.6 % believed cheating is unethical. While MacGregor and Steubs (2013) find that at a university with an honor

Table 7 Likelihood to whistleblow frequencies

Anchoring	Score	Frequency	Percentage	Cumulative percentage
Very likely	7	22	5.3	5.3
	6.5	16	3.9	9.2
	6	19	4.6	13.8
	5.5	24	5.8	19.6
	5	26	6.3	25.9
	4.5	31	7.5	33.4
	4	39	9.5	42.9
	3.5	33	8	50.9
	3	39	9.5	60.4
	2.5	43	10.4	70.8
Very unlikely	2	29	7	77.8
	1.5	21	5.1	82.9
	1	70	17	99.9
Total		412		99.9

code, the likelihood to report ranges from 19 to 54 %, with the higher rates for the more severe violations of the academic integrity rules.¹¹

¹¹ The students in MacGregor and Steubs (2013) study were enrolled at a university that had a honor code that required students to report academic misconduct. Students who did not report misconduct violated the honor code.

To help understand the potential reasons for not reporting faculty misconduct, we examined responses to an open-ended question in which we asked the students if they had experienced a similar situation and asked them to describe the situation. Thirty-eight students (9.2 % of the respondents) admitted to having faced similar situations. Interestingly, this rate is lower than Anderson et al.'s (1994) earlier study that found between 16 and 21 % of graduate students report direct knowledge of questionable research practices and ~50 % of those same students report exposure to interpersonal misconduct.¹²

Thirteen students (3 % of the respondents) provided a more detailed description of the faculty member misconduct they experienced and their reaction to the misconduct. Each of those students consistently said that they chose to do nothing, because they rationalized that the university and/or faculty members would do nothing and, therefore, it really was not worth the students' time and effort. Consider the following illustrative quotes:

Student 1 I did not do anything as I felt the university and/or faculty would take no concrete actions to rectify this problem and even if they did, my grade would not be changed.

Student 2 I did not report the professor because I thought I was not going to change anything. This is the first time I am actually expressing my experience with that professor.

Student 3 I thought of it as being unfair but I have not reported it because I thought the head of the department would probably support the professor than a student in order to preserve the professor's authority. Also, I did not want to spend any time on it.

Student 4 I felt very upset but I could do nothing to stop it.

This suggests that students rationalize their silence based upon their assumption that reporting the misconduct would not change anything. For instance, Student 1 felt that the university would not take any action and, if any action were taken, it would not change the student's grade. Similarly, Student 3 felt that it was likely that the university administration would side with the professor in order to preserve the professor's authority. There also appears to be a general perception that students perceive themselves to feel somewhat powerless and incapable to stop the misconduct or to change anything. The students' responses tend to convey the university as a "hostile environment" for whistleblowing (Barnett 1992; King 1999).

¹² Anderson et al. (1994) define interpersonal misconduct as sexual harassment, discrimination on the basis of race, ethnicity or gender, or faculty member using their position to manipulate or exploit others.

Interestingly, consistent with the majority of the undergraduate peer reporting literature (Brimble and Stevenson-Clarke 2006; Burton and Near 1995), none of the respondents expressed concern over retaliation for reporting the misconduct, as is the case in employee and graduate student whistleblowing studies (Anderson et al. 1994; Near and Miceli. 1986). This adds credence to Stone et al.'s (2012) argument that undergraduate student whistleblowing is a different phenomenon than employee whistleblowing. Further, undergraduate student whistleblowing is different than graduate student whistleblowing.

Discussion and Implications

This study considers the factors that influence students' decision to blow the whistle on faculty member misconduct related to grading and testing practices. We develop an empirical model based upon the POB model of whistleblowing (Dozier and Miceli 1985; Miceli and Near 1985) and incorporate insights from those theoretical models that highlight emotion and rationalization into the decision process (Gundlach et al. 2003; Henik 2008; Blenkinsopp and Edwards 2008; Edwards et al. 2009). While many studies have considered what students consider to be fair grading and testing practices (Flint and Johnson 2011; Houston and Bettencourt 1999), none has considered what a student would do when faced with the decision to report unfair testing and grading practices. Our study contributes to the whistleblowing literature by examining perceptions of unfairness and anger in whistleblowing. Past whistleblowing has focused on a variety of individual and situational factors that influence the decision to blow or not to blow the whistle; none has considered the role of perceptions of unfairness and anger. Further, none has considered how these factors affect the various steps in the decision process. In addition to our contributions to the general whistleblowing literature, we expand the student whistleblowing literature by moving the focus away from peer cheating, to examining faculty member misconduct in relation to unfair grading and testing practices.

Overall, the results from our structural model partially support our theoretical model. Interestingly, these findings demonstrate that, in the case of faculty member misconduct, anger and perceptions of unfairness play a greater role than the more rational cost-benefit process of the POB model. In addition, the partial mediation of anger on cognitive assessments related to unfairness provides further support to the importance of anger in the decision process, as Miceli et al. (2001, p.125) acknowledge, "...moral outrage, anger, or a sense of betrayal may propel some people to act even though indicators of change do not look promising." So, when attempting to resolve "What's in it

for me"?, it appears that self-interest is not what guides the resolution, rather, consistent with the emotional explanations of whistleblowing (Henik 2008; Hollings 2012) and equity theory (Mowday 1991), it is the sense of injustice and moral outrage that propels students to report faculty member misconduct.

We also found partial support for our hypothesis related to the effect of grading policies that are designed to insure instructors are fair in their grading when compared to other instructors. While we can only speculate on why the hypothesis was only partially supported, when we consider the students' reasons as to why they had not reported similar faculty member misconduct in the past, perhaps the students are somewhat cynical regarding the effectiveness of university policies. However, despite this, when the policy reinforces the unfairness of the instructor's actions (as in the case of the discretionary grading policy), students are more likely to report the faculty member misconduct than when the policy is designed to insure fairness in grading across the various sections. So, again, it seems that fairness plays an important role in student's decision to report faculty member misconduct related to grading and testing practices.

Implications for Ethics Educators and University Administrators

While the debate regarding the effectiveness of ethics education continues, our findings regarding the positive effect of whistleblowing self-efficacy and ethics training on whistleblowing are promising. As Miceli et al. (2001) note, self-efficacy is not entirely dispositional and studies find that self-efficacy training for a particular task can boost success (Eden and Kinnar 1991). Therefore, they argue it is possible to develop training programs that boost whistleblowing self-efficacy. This type of training is not only important in the context of reporting academic misconduct, but also for accounting students in their future careers. Loeb (1990) argues that since it is highly likely that accounting students will come across a whistleblowing situation sometime in their careers, ethics educators should provide students with the basic knowledge about whistleblowing.

However, given that we did not find support for the more rational side of the whistleblowing decision, ethics educators will need to consider how to improve the effectiveness of whistleblowing training. Traditional ethics education, in both general business and accounting, presents ethical decision making as a rational process whereby the decision maker gathers relevant facts, compares and weighs the alternatives, and decides on a course of action (e.g., Mintz and Morris 2011). Rarely is the role of emotion considered. Yet, the results of our study demonstrate anger

plays a significant role in whistleblowing. Educators need to consider how they can encourage students to appreciate that emotion plays an important role in the decision to whistleblow. Activities such as role-playing will help students appreciate the various emotional, cognitive, social, and economic pressures that come into play when one makes the decision to whistleblow.

As recent trends show, while faculty misconduct is not rampant, neither is it a rare event (Anderson et al. 1994; Kelley and Chang 2007; Elliott et al. 2012). Yet, our study demonstrates that universities' reliance upon student reports to unearth misconduct is far from effective. As our study demonstrates, despite the students' awareness that the instructor's actions are inappropriate and the students' high level of moral outrage, most students are not likely to report faculty misconduct. While our structural model demonstrates the importance of perceptions of fairness and anger in the decision process, our supplemental analysis suggests that students are likely to report faculty misconduct if they feel something will be done about it.

From a policy perspective, university administrators need to consider how they can overcome students' perceptions that universities will do nothing with reported faculty misconduct. Universities need to consider what types of practices would be viewed as trustworthy and fair. Reporting mechanisms, such as whistleblower hotlines outside of the academic unit with guaranteed follow-up within a defined period of time, may reduce students' expectations for inertia. Further, given that students are often uncertain as to where to report observed misconduct (Stone et al. 2012), these mechanisms need to be clearly communicated to students. Finally, practices that enable students to have a legitimate voice will enhance students' perceptions of fair treatment regardless of the outcome (Schmidt et al. 2003). However, we are not suggesting that this is a simple task. For instance, if universities adopt the mentality that faculty members are "service providers" and students are "consumers," students may demand all complaints to be investigated, no matter how petty (Naidoo and Jamieson 2005)

Limitations and Future Research

Given the paucity of research that examines students' reporting intentions of faculty misconduct, this study helps to shed some light on what motivates students to come forward and report faculty member misconduct. Given our suggestion that ethics educators and university administrators should consider the role of emotion when developing curriculum and policies, future research should consider the effectiveness of education in aiding students in dealing with whistleblowing situations and of the different

types of policies in promoting whistleblowing when faced with misconduct. This appears particularly important since our findings related to whistleblowing self-efficacy and ethics training suggest that if relevant educational programs are developed, it is possible that students will see whistleblowing as a viable action when confronted with misconduct.

Like all experimental studies, our study is subject to limitations. First, it uses a hypothetical scenario to assess participants' intention to whistleblow and does not assess their behavior in an actual situation. Second, our study captures participants' intentions to whistleblow rather than actual behaviors. Ethics research has firmly established that intentions do not always result in action (Treviño and Weaver 2003). Although some researchers have used simulated situations in a laboratory setting (Jenkel and Haen 2012) and others have tried different types of response techniques (Burton and Near 1995), given the sensitivity of whistleblowing research, the use of hypothetical scenarios is one of the most acceptable methodology in whistleblowing research (Vadera et al. 2009). As Vadera et al. (2009) highlight, this type of methodology helps avoid same source biases and gets closer to causality. Third, while scenarios asking people if they would report a particular wrongdoing are sensitive to social desirability bias, the study attempts to minimize this impact through our multiple measures of the intention to whistleblow. Finally, our sample consists of accounting students at one large Canadian university and may not be generalizable in other universities. Part of the students' sense of the university's lack of will to do anything may be attributable to the size and bureaucratic nature of a large university (King 1999; Rothschild and Meithe 1999) rather than the general perception of all universities. The findings may be quite different in a smaller university where students may feel greater loyalty to their peers, professors, and the institution itself.

Appendix 1

Version 1: Low Self-Interest/Uniform Grading Policy

Chris was going over his/her notes to prepare for his/her Introductory Management Accounting final exam. The course was challenging and, although Chris was a straight A student, he/she was struggling to maintain a B in the course. Chris's friend, who had a much lower GPA than Chris, was confident he/she would get an A in the course but he/she was taking it from Professor Lewis.

Chris's friend said that Professor Lewis didn't have the greatest teaching skills but he/she had the desire to help the students succeed. Of all the professors who taught the

course, only Professor Lewis showed advance copies of the quizzes and exams to his/her students; Chris knew that students in Professor Lewis's section were getting higher grades than students in other sections.

Once word had gotten around about Professor Lewis, students from other sections "unofficially" attended the last class where the final exam was presented. Although his/her friend told Chris about Professor Lewis, Chris did not "unofficially" attend Professor Lewis's class. It bothered Chris that he/she worked so hard and others were going to do better with little effort.

The more Chris thought about Professor Lewis's actions, the more he/she thought that Professor Lewis was trying to make the students happy so that they would not complain about his/her poor teaching skills. Chris figured that since the University's grading policy was to check for class grades that were out of line with the overall average, it was likely that Professor Lewis's students would have their grades reduced. However, he/she was not so sure if the University would be aware that Professor Lewis had shown the exam.

Chris is considering whether or not to report that Professor Lewis had shown the exam to his/her students.

Version 2: Low Self-Interest/Uniform Grading Policy

Chris was going over his/her notes to prepare for his/her Introductory Management Accounting final exam. The course was challenging and, although Chris was a straight A student, he/she was struggling to maintain a B in the course. Chris's friend, who had a much lower GPA than Chris, was confident he/she would get an A in the course but he/she was taking it from Professor Lewis.

Chris's friend said that Professor Lewis didn't have the greatest teaching skills but he/she had the desire to help the students succeed. Of all the professors who taught the course, only Professor Lewis showed advance copies of the quizzes and exams to his/her students, Chris knew that students in Professor Lewis's section were getting higher grades than students in other sections.

Once word had gotten around about Professor Lewis, students from other sections "unofficially" attended the last class where the final exam was presented. Although his/her friend told Chris about Professor Lewis, Chris did not "unofficially" attend Professor Lewis's class. It bothered Chris that he/she worked so hard and others were going to do better with little effort.

The more Chris thought about Professor Lewis's actions, the more he/she thought that Professor Lewis was trying to make the students happy so that they would not complain about his/her poor teaching skills. Chris figured that since the University's grading policy gave the professor total discretion over student grades, it was unlikely

Professor Lewis' students' grades would be reduced, because they were higher than other classes. He/she figured it was also unlikely that the University would be aware that Professor Lewis had shown the exam.

Chris is considering whether or not to report that Professor Lewis had shown the exam to his/her students.

Version 3: High Self-Interest/Discretionary Grading Policy

Chris was going over his/her notes to prepare for his/her Introductory Management Accounting final exam. The course was challenging and, although Chris usually struggled to get a C+ or B- in his/her other courses, he/she was confident he/she would get an A in this course thanks to Professor Lewis.

Chris knew that Professor Lewis didn't have the greatest teaching skills but he/she had a desire to help students succeed. Of all the Professors who taught the course, only Professor Lewis showed advance copies of quizzes and exams to his/her students. Chris knew that students in Professor Lewis's section were getting higher grades than students in other sections.

Once word had gotten around about Professor Lewis, students from other sections "unofficially" attended the last class where the final exam was presented. Chris told his/her friend about Professor Lewis, but his/her friend would not "unofficially" attend class. His/her friend felt that Professor Lewis was trying to make the students happy so that they would not complain about his/her poor teaching skills and it was not fair that students were doing well with little effort.

The more Chris thought about Professor Lewis' actions, the more he/she thought that his/her friend was right. Chris figured that since the University's grading policy gave the professor total discretion over student grades, it was unlikely Professor Lewis' students' grades would be reduced, because they were higher than other classes and Chris would get the A he/she needed to maintain the required GPA. He/she figured it was also unlikely that the University would be aware that Professor Lewis had shown the exam.

Chris is considering whether or not to report that Professor Lewis had shown the final exam to his/her students.

Version 4: High Self-Interest/Uniform Grading Policy

Chris was going over his/her notes to prepare for his/her Introductory Management Accounting final exam. The course was challenging and, although Chris usually struggled to get a C+ or B- in his/her other courses, he/she was confident he/she would get an A in this course thanks to Professor Lewis.

Chris knew that Professor Lewis didn't have the greatest teaching skills but he/she had a desire to help students succeed. Of all the Professors who taught the course, only Professor Lewis showed advance copies of quizzes and exams to his/her students. Chris knew that students in Professor Lewis' section were getting higher grades than students in other sections.

Once word had gotten around about Professor Lewis, students from other sections "unofficially" attended the last class where the final exam was presented. Chris told his/her friend about Professor Lewis, but his/her friend would not "unofficially" attend class. His/her friend felt that Professor Lewis was trying to make the students happy so that they would not complain about his/her poor teaching skills and it was not fair that students were doing well with little effort.

The more Chris thought about Professor Lewis' actions, the more he/she thought that his/her friend was right. Chris figured that since the University's grading policy was to check for class grades that were out of line with the overall average, it was likely Professor Lewis' students would have their grades reduced and he/she may not get the A he/she needed to maintain the required GPA. However, he/she was not so sure if the University would be aware that Professor Lewis had shown the exam.

Chris is considering whether or not to report that Professor Lewis had shown the final exam to his/her students.

Primary measures

Likelihood to whistleblow

- Item 1 If you were Chris, how likely is it that you would report that the Professor has shown the final exam? (1 very likely, 7 very unlikely) (reverse coded)
- Item 2 If my friends were in the same position as Chris, the probability that they would report the Professor is... (1 very likely, 7 very unlikely) (reverse coded)

Perceived unfairness

- Your views on the Professors actions: showing quizzes and final exam is..
- Item 1 1 just; 7 unjust
- Item 2 1 unfair; 7 fair; (reverse coded)
- Item 3 1 morally right; 7 morally wrong

Anger

- If you were Chris, how would you feel about Professor Lewis showing the exams to his/her students:
- Item 1 Happy? (1 not at all/7 very much) (reverse coded)
- Item 2 Angry? (1 not at all/7 very much)

Self-interest

- 0 = Student was not in the classroom where the professor showed the final exam;
- 1 = Student was in the classroom where the professor showed the final exam in the classroom

Grading policy

- 0 = no uniform university wide grading policy;
1 = there is a uniform university wide grading policy

Ethics training

- 0 = The student has not taken any course on ethics;
1 = The student has taken at least one course on ethics

GPA (cumulative GPA scale)

Grade Point Values	
A+	9
A	8
B+	7
B	6
C+	5
C	4
D+	3
D	2
E	1
F	0

Nationality

- 0 = The student was not born in Canada 1 = The student was born in Canada

General self-efficacy

- To what extent do you agree or disagree (1 strongly disagree; 5 strongly agree):

- Item 1 In general, I think that I can obtain outcomes that are important to me.
Item 2 I believe I can succeed at most any endeavor that I set my mind to.
Item 3 I will be able to successfully overcome many challenges
Item 4 I am confident that I can perform effectively many different tasks.
Item 5 Compared to other people, I can do most tasks well.
Item 6 Even when things are tough I can perform quite well

Whistleblowing self-efficacy

- To what extent do you agree or disagree (1 strongly disagree; 5 strongly agree):

- Item 1 If I were to report an improper act committed by a faculty member, I would get results.
Item 2 I know I could get the university to take action if I were to lodge a complaint.
Item 3 When I have problems at the University I know how to get the right people involved to solve them

Ethical orientation: idealism

- To what extent do you agree or disagree (1 strongly disagree; 5 strongly agree):

- Item 1 A person should make certain that their actions never intentionally harm another even to a small degree.
Item 2 Risks to another should never be tolerated, irrespective of how small the risks might be.
Item 3 The existence of potential harm to others is always wrong, irrespective of the benefits to be gained.

- Item 4 One should never psychologically or physically harm another person.
Item 5 One should not perform an action which might in any way threaten the dignity and welfare of another individual.

Ethical orientation: relativism

- To what extent do you agree or disagree (1 strongly disagree; 5 strongly agree):

- Item 1 No rule concerning lying can be formulated; whether a lie is permissible or not permissible totally depends upon the situation
Item 2 Whether a lie is judged to moral or immoral depends upon the circumstances surrounding the action.

Descriptive statistics and measurement model

Construct/item	Mean	Standard deviation	Standardized loads
Likelihood to whistleblow			
Item 1	3.58	2.11	0.90
Item 2	3.36	2.05	0.86
Perceived unfairness			
Item 1	5.29	1.95	0.94
Item 2	5.48	1.91	0.93
Item 3	5.54	1.84	0.92
Anger			
Item 1	4.37	2.19	0.92
Item 2	3.61	2.21	0.91
Self-interest			1
Grading policy			1
Control variables			
Ethical training			1
GPA			1
Nationality			1
Gender			1
General self-efficacy			
Item 1	4.25	0.71	0.81
Item 2	4.21	0.82	0.81
Item 3	4.08	0.74	0.81
Item 4	4.11	0.78	0.76
Item 5	3.87	0.88	0.81
Whistleblowing Self-efficacy			
Item 1	3.22	0.97	0.86
Item 2	3.13	1.09	0.89
Item 3	2.97	1.09	0.80
Idealism			
Item 1	3.96	0.96	0.78
Item 2	3.81	0.98	0.80
Item 3	3.85	1.06	0.82
Item 4	4.38	0.88	0.78
Item 5	4.34	0.83	0.83
Relativism			
Item 1	3.09	1.11	0.88
Item 2	3.37	1.09	0.90

* Standardized factor loadings are significant at $p < 0.01$ two-tailed

Appendix 2

The following tables report the correlation results for the four versions (conditions) of scenario. See Tables 8, 9, 10, and 11.

Table 8 Correlations, self-interest = 0 (not in the classroom)/grading policy = 0 (no uniform grading policy)

	Anger	GPA	Gral self effi	Idealism	Likelihood	Relativism	Whistleblow self effie
Anger	1						
GPA	-0.217	1					
Gral self-effi	0.105	0.092	1				
Idealism	0.040	-0.003	0.124	1			
Likelihood	0.206	-0.080	-0.044	0.008	1		
Relativism	-0.090	0.057	-0.045	0.071	-0.176	1	
Whistleblow self-effie	0.120	0.056	0.447**	0.107	0.214	-0.133	1
Percp unfair	0.444**	0.050	0.242*	0.070	0.396**	0.002	0.121

$N = 68$; * $p < 0.05$, ** $p < 0.01$ two tails

Table 9 Correlations, self-interest = 0 (not in the classroom)/grading policy = 1 (uniform grading policy)

	Anger	GPA	Gral self effi	Idealism	Likelihood	Relativism	Whistleblow self effie
Anger	1						
GPA	0.153	1					
Gral self-effi	0.192	0.112	1				
Idealism	0.192	-0.062	0.300*	1			
Likelihood	0.188	-0.155	0.189	0.047	1		
Relativism	-0.231*	0.144	-0.099	-0.228*	-0.224*	1	
Whistleblow self-effie	-0.029	-0.186	0.104	0.162	0.347**	0.09	1
Percp unfair	0.489**	0.018	0.193	0.187	0.305**	-0.13	0.116

$N = 101$; * $p < 0.05$, ** $p < 0.01$ two tails

Table 10 Correlations, self-interest = 1 (in the classroom)/grading policy = 0 (discretionary grading policy)

	Anger	GPA	Gral self effi	Idealism	Likelihood	Relativism	Whistleblow self effie
Anger	1						
GPA	0.064	1					
Gral self-effi	-0.032	0.127	1				
Idealism	0.078	-0.106	0.219*	1			
Likelihood	0.445**	-0.020	-0.039	0.078	1		
Relativism	-0.127	0.050	-0.031	-0.205*	-0.094	1	
Whistleblow self-effie	0.031	-0.007	0.244*	0.071	0.206**	-0.016	1
Percp unfair	0.376**	0.050	0.088	0.141	0.244**	-0.098	-0.026

$N = 124$; * $p < 0.05$, ** $p < 0.01$ two tails

Table 11 Correlations, self-interest = 1 (in class)/grading policy = 1 (uniform grading policy)

	Anger	GPA	Gral self effi	Idealism	Likelihood	Relativism	Whistleblow self effi
Anger	1						
GPA	-0.081	1					
Gral self-effi	0.197*	0.085	1				
Idealism	0.120	0.087	0.281*	1			
Likelihood	0.562**	0.010	0.061	0.254*	1		
Relativism	-0.174	-0.029	-0.141	-0.027	-0.130	1	
Whistleblow self-effi	0.392**	-0.086	0.333**	0.293**	0.300**	-0.084	1
Percp unfair	0.379**	0.117	0.067	0.136	0.335**	-0.098	-0.283**

$N = 119$; * $p < 0.05$, ** $p < 0.01$ two tails

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