

Sharing one's conviction: features of the discourses employed in external whistleblowing

FANCHINI Mahaut

Université Paris-Dauphine, DRM-MOST

Mahaut.fanchini@dauphine.fr

Abstract

This paper seeks to understand how whistleblowers package their claims to increase awareness of their case. Why some cases of external whistleblowing catch the media's attention while others remain largely unknown or ignored? We present the results of an inductive study that offers insight into five qualitative cases from the French banking industry between 1998 and 2013. In these cases, present or former employees have sought to unveil organizational frauds to an external audience.

Our findings show that stories of whistleblowing are based on different kinds of framing assets: in terms of discourse, issues that are framed as explicitly shocking, serious, high stakes or indisputably illegal are more likely to be effectively "bought" by the audience. The seller's ability to deliver a clear, coherent, rational, and chronological discourse is also of major importance. In terms of practices, transgressing organizational rules in order to blow the whistle, for example stealing confidential documents, is likely to be a double-edged sword. However, contextual factors, such as the issues being "fashionable", or already included on the political agenda, are likely to influence the outcome of the process. We draw on our findings to build an empirically grounded framework showing how whistleblowers sell their stories, with the aim to guiding future business ethics and research in this area.

Keywords

Whistleblowing; Business ethics; Case study; inductive research;

Sharing one's conviction: features of the discourses employed in external whistleblowing

INTRODUCTION

Edward Snowden, Chelsea Manning, and Herve Falciani – all three have been highlighted by the media under the epithet of “whistleblower”, i.e., “organization members (former or current) who disclose illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action” (Miceli, Near, & Dworkin, 2008). These specific cases have been turned into high-profile stories, but have other cases of similar importance remained in the shadows, and for what reasons: Why are some cases of whistleblowing picked up by the media, brought to the public's awareness as organizational wrongdoings, and turned into international “scandals”, while other stories remain largely unknown?

To address this question, we suggest that whistleblowers can be seen as “players” (Ocasio, 1997) who make a “bet” that what strikes them as a moral dilemma (Alford, 2007; Lindblom, 2007) is likely to be shared and adopted by others. We examine the conditions under which such a move can transform an isolated personal assessment that an organizational activity is wrongful (Dozier & Miceli, 1985) into a case of whistleblowing. The challenge of this question is to understand how an employee can actually make others share his or her conviction that what is happening in the organization must be assessed as unethical.

In order to address this question, we present five cases from the French banking industry, from 1998 to 2013. In these specific cases, the whistleblowers were looking to attract external attention, especially from the media. They may have firstly tried to resolve the malpractice internally, but at the time we met them, they had shifted their focus to an external audience. Three of the cases we present have provoked massive scandals throughout Europe, with the creation of a special investigation Commission at the European Parliament. Conversely, the two other cases went relatively unnoticed, with the employee being dismissed without managing to change the rules he denounced.

Our findings show that external whistleblowing discourses that successfully catch the media's attention are the product of different kinds of features. Some of these features might be put forward by the whistleblower: issues that are framed as explicitly shocking, serious, high stakes or indisputably illegal are more likely to raise interest in the chosen audience. Our analysis of the cases shows that the seller's ability to deliver a clear, coherent, rational, and chronological discourse is of major importance. Some practices, such as transgressing organizational rules (disobeying, stealing confidential documents, talking to journalists when it is explicitly forbidden) are likely to be a double-edged sword, adding tensions and raising interest in the case, but possibly confusing the audience. Contextual factors, such as the "fashionable nature", the seriousness, or the perceived gravity of the issues, which might already have been put on the political agenda, are also likely to influence the outcome of the process. We thus show that the cases of "whistleblowing-selling" that successfully attract attention benefit from a mix of clever choices made by the seller of the issue; but also from external features one has less control of.

We provide unique empirical data by recounting whistleblowing stories, and the features of "effective communication" that we put forward are likely to be useful for potential whistleblowers and for managers willing to raise awareness of this question.

The paper is organized as follows: in the following section, we give a brief overview of the current state of research on whistleblowing. In particular, we emphasize the latest research trends that conceptualize whistleblowers as truth-tellers (Mansbach, 2009; Munro, 2016; Weiskopf & Willmott, 2013) or political figures of resistance (Contu, 2008, 2014). We then develop our methodology and present our cases. A core contribution of our study is to analyze the features of the discourses that are likely to characterize the external whistleblowing process. We then discuss these findings and their implications.

BLOWING THE WHISTLE: AN INTRA- AND EXTRA-ORGANIZATIONAL PRACTICE

PREDICTING THE ORGANIZATIONAL WARNING

The literature concerning whistleblowers and whistleblowing episodes has largely studied individual whistleblower characteristics with the explicit aim of predicting “who blows the whistle” (Dyck, Morse, & Zingales, 2010; McCutcheon, 2000; Miceli, Near, & Schwenk, 1991), for example “key personal factors” (Miceli & Near, 1992) such as employees’ moral values (Brabeck, 1984) or religious convictions have been examined (Barnett, Bass, & Brown, 1996). Scholars appear to be interested in determining how the employee arrives at the decision to blow the whistle, in other words the mechanisms of “intentions” (Gao, Greenberg, & Wong-On-Wing, 2015) that take place immediately *before* the actual “whistleblowing”. Researchers have built on these individual characteristics to offer several decision-making process models for whistleblowing episodes, through different perspectives: the nature of the witnessed wrongdoing is considered to have significant implications (Miceli & Near, 1984); contextual aspects, such as organizational climate or perceptions of top management support are also key factors that have been analyzed; the perceived retaliation is also assumed to have a major impact on the likelihood that the individual will blow the whistle (Gravley, Richardson, & Allison, 2015).

THE DIFFERENT PHASES OF THE WHISTLEBLOWING EPISODE

Ethical decision process models have suggested that the whistleblower goes through a set of fixed and sequential stages, consisting of moral perception, judgment, intention, and behavior (Zhang, Randy, & Liqun, 2009). All of these models try to recall as precisely as possible the mechanisms that led the employee to make the decision to blow the whistle (or not). For example, pro-social organizational behavior (Dozier & Miceli, 1985) posits that, when questionable activity occurs, organizational members experience up to three general phases of decision-making or affective reactions that influence their actions:

- phase 1- organization members assess whether the activity is wrongful;
- phase 2 – organization members observe whether wrongdoing is corrected or reported and question their responsibility to act on it; and
- phase 3 – observers of wrongdoing make the decision to blow the whistle or not.

In phases 2 and 3, the organizational member must choose who to blow the whistle to, for example to a senior manager, to another organizational member, or to an external

audience. Some scholars have restricted the definition of whistleblowing to *external* whistleblowing (Elliston, Keenan, Lockhart, & Schaick, 1985); others have stated that *internal* whistleblowing can be considered as such in light of the convenience of different channels (Chiasson, Johnson, & Byington, 1995; Miceli & Near, 1992). According to Miceli and Near (1992), external whistleblowing is likely to follow internal whistleblowing if the internal attempts were not effective. For these authors, “the reasons and evidence for considering internal and external behavior comprise a more compelling argument than the argument that they are two essentially unrelated behaviors” (Miceli and Near, 1992, p.8). In this paper, we focus on cases where the whistleblower wants to attract an external audience. Three of these individuals explained that they had tried to resolve the problem internally but were unable to do so, which is in line with the literature. However, the extant literature does not explore the specific features of such discourses in their own right.

WHISTLEBLOWING AS A CRITICAL PRACTICE

Another stream of research has recently re-conceptualized whistleblowing as a “critical practice” (Weiskopf & Tobias-Miersch, 2016), embedded in a wider political and cultural context (Kenny & Portfliet, 2016). Here, the circulation of the whistleblower’s discourse in the “outside organization” space and its implications are investigated, with whistleblowing being as much a “political practice” (Rothschild & Miethe, 1994, 1999) as “an organizational one”. For example, whistleblowing has a long history of being assessed from the viewpoint of morality (Bouville, 2007) and conflicting loyalties (Andrade, 2015). Lindblom (2007) has explored the tenets of the ethical dilemma the employee faces, between “the duty of loyalty to the organization” and the right to political free speech. Based on John Rawls’s theory of justice (Rawls, 1971), Lindblom discusses the “design” of institutions, which should not “conflict” with “basic liberties”. Such a standpoint is in line with previous works that have denounced the almost systematic retaliation, in various forms, that the whistleblower faces (Alford, 2002, 2007; De Maria, 1994).

From another perspective, whistleblowing has been seen as a renewed form of resistance to power (Rothschild & Miethe, 1994). Debates about forms of resistance at the

workplace have opposed micro-practices of resistance (Ackroyd & Thompson, 1999; Thomas & Davies, 2005) with collective strategies (Jermier, Knights, & Nord, 1994; O’Doherty & Willmott, 2001). Some scholars have regretted that resistance at work expressed as forms of cynicism or humor could amount to mere “decaf resistance” (Contu, 2008), in other words resistance “which changes very little”. Contu challenges this “micro” view of resistance, using whistleblowing as an example of “real resistance”:

“A Real act of resistance is exactly an act of the impossible. This is because it cannot be accounted for and presupposed in and by the Law and its obscene undergrowth; as such, it is an impossible act.”

Research on whistleblowing has recently opened a new avenue by discussing the idea that the whistleblower could be a “truth-teller” (Mansbach, 2009; Munro, 2016; Weiskopf & Tobias-Miersch, 2016; Willmott & Weiskopf, 2013). Most of these works are based on the Ancient Greek concept of *parrésia*, as developed by Michel Foucault (Foucault, 1983, 1984), which qualifies a modality of discourse in the context of asymmetrical power relations (Weiskopf & Tobias-Miersch, 2016). Being a parrhesiast involves a certain amount of courage, that of speaking truth to power, a quality that is often used to describe whistleblowers (Munro, 2016). However, the qualification of truth-teller goes beyond the sole subjectivity of the speaker, and needs to be understood “as formed and shaped, yet not determined, by the discursive context in which it emerges” (Weiskopf & Tobias-Miersch, 2016).

We position our research in the same perspective, meaning that we do not consider whistleblowing as the individual journey of a determined person, but rather as a political and organizational phenomenon that takes the form of a process enacted through the discourse of the whistleblower. Examining whistleblowers’ discourses is also a way to focus on what they “need” and “want” (Martin, 2014), which is consistent with the call for a political (Kenny & Portfliet, 2016) positioning of organization theory in relation to whistleblowing cases.

METHODS

The focus of our research is to understand why some cases of external whistleblowing catch the media's attention, while others remain unknown. We consider that exploring what people actually say when blowing the whistle and when trying to "sell" their story to others might be explanatory. According to Yin (2013), multiple case-study analysis is recommended for answering "why" and "how" questions. Indeed, our aim here is to "describe" but also to "explain". We provide below more information about the way we conducted this research.

OVERVIEW

This paper's research question emerged from our fieldwork. When attending a conference in Paris about the protection of whistleblowers, a man approached us with the statement, *"If you are interested in whistleblowers' stories we should meet, because I am a whistleblower myself"*. We met shortly after and listened to him for two hours. After twenty minutes of listening we had doubts: Was he a "whistleblower"? Or was he just someone who had set up a complex real estate loan with his bank and was now having trouble meeting the repayments? Some anecdotes can be revealing (Gabriel, 2000), and this encounter made us think about the fact that whistleblowers need to be credible if they want to be considered as such and if they want to make their story known. How does this happen? What factors can explain why some people succeed in attracting the attention of the media while others desperately attempt to be called whistleblowers? Is it just a matter of individual skill?

We decided to compare the narratives of our whistleblowing cases, following an inductive approach. These accounts, grounded in the whistleblowers' actual experiences, generated insights regarding how whistleblowers frame their discourses in order to attract attention.

COLLECTION OF NARRATIVES

We firstly needed to identify "whistleblowers" who would be likely to answer our questions. To do this, we adopted various different approaches. We identified a number

of people who had been named as “whistleblowers” in the main national newspapers in France, such as *Le Monde*, *Le Figaro*, and *Liberation* (Case 1 and Case 3). In both cases, the employees denounced unethical organizational practices in the French banking sector, from 1998 to 2013. We were put in touch with the employee from Case 2 by the “whistleblower” from Case 1. After meeting the employee from Case 3 (we contacted him directly) we decided to focus on the French banking sector, which served as a homogeneous contextual background for our cases. In 2014 a new financial scandal broke involving a French bank. We contacted one of the people who seemed to have been the trigger via Twitter. It turned out that three employees were “blowing the whistle”. We interviewed two of them (WB4 and WB5) via Skype (Case 4).

The person from Case 5 approached us spontaneously at a meeting about the protection of whistleblowers. He presented himself as a whistleblower and we met so that he could tell his story. We provide a summary of the five cases examined in Table 1. below.

Before meeting each person, we gathered secondary data (mostly press releases and newspaper articles, based on a Factiva research that generated a corpus of 129 newspaper documents) related to the whistleblowing episodes.

We asked the interviewees to tell us about their professional and personal lives, using temporal bracketing to structure our interviews (Langley, 1999). We were looking for an extended vision of their personal paths (Essers, 2009). Interviews were non-directive, following a chronological path, and we aimed to let interviewees tell their stories freely, expressing ambiguities on their own. Questions were mostly kept open, following a semi-structured guide that allowed us to react according to the responses of the interviewees.

One of the interviewees handed us a file with documents he had gathered about his case. He also printed us all of the emails he had exchanged with his superior while blowing the whistle (Case 3).

A few elements of the interviews were kept off the record, as requested by the whistleblowers (mostly names). The interviews were fully recorded, transcribed and anonymized. The interviews were conducted in French; the verbatim statements presented in this article have therefore been translated into English.

We then “made a case” out of each story, based on the interviews and the secondary data that we gathered. The level of analysis for each case depended on the issue disclosed, in

other words the type of fraud exposed. For example, Case 1 is an issue of tax evasion. This case comprises our interview of the former employee who was dismissed for revealing it, the related press articles, and the book he wrote about this story. Another example is Case 4, where the two people interviewed denounced the same issue of money laundering.

CONTENT ANALYSIS

We started our analysis by identifying key ideas that would address the following question: to what extent was the discourse credible and convincing? We read the transcripts to attempt to identify rhetorical features that could be understood as helping to “sell” the story. For this step, we used NVivo 11, a qualitative data analysis program, to break down the interviews into elemental “thought units”, using an open-coding method (Corbin & Strauss, 1998). For example, the sentence: “*I did not expect to open a major state case*” (Case 1) would be coded under the thought units “*serious*” (as in “significant” or “important”) and “*unexpected*”. We thus identified emerging categories in the first transcript that we simultaneously tried to find in the other transcripts. We searched for similarities between these categories and assembled them into higher-order themes. In the previous example, the code “unexpected” would be part of a higher category named “shocking”. About 1,048 thought units were coded into 58 categories. We sought to maximize differences across categories while minimizing differences within categories. Sometimes, similar categories would be merged. We were cautious about ensuring adherence to the data’s meaning, while trying to achieve “abstraction”. In the last step, we grouped all of the categories into higher-order categories, or themes, to aid analysis and data presentation. Similar to the categorizing step, the classification process involved negotiation and reformulation to ensure that the themes fit the data. Since our research is based on four cases of whistleblowing episodes, our findings are interpretative propositions of how whistleblowers frame their discourses and how they are likely to catch their audience’s attention by so doing. As is always possible with interpretive research, however, other researchers might draw somewhat different conclusions from the empirical materials that we analyzed.

CASES

Figure 2 offers an overview of the cases that we investigated. We describe them in detail below.

Case 1 – In 1999 Julien was hired as head of Marketing and Communication for the French subsidiary of a foreign bank in Paris. The home country of the bank is known to have “preferential” tax laws. His mission was to help open local offices in Lyon, Marseille, Bordeaux, Toulouse, etc. to help the bank to contact wealthy French prospects. In summer 2007, a tax fraud scandal broke in the United States when an American banker from the bank’s American subsidiary revealed how the bank had set up a vast system of fiscal fraud by helping American tax evaders to move undeclared income offshore. A few internal press releases were circulated in the French subsidiary to reassure employees about the integrity of their local branch.

On Wednesday June 25, 2008, Julien’s boss showed up in his office and ordered him to “delete all of the computer content” he had been working on for nine years. These documents, such as invitations to events, photographs, and sales bills could have been used to probe the joint presence of foreign bankers, French bankers, and wealthy French clients of the bank. Such joint presence is controversial, since foreign bankers are likely to “suggest” that clients move their assets offshore. Not quite sure that he had fully understood the order, and afraid that he might be accused of destroying evidence, Julien disobeyed and pretended to erase the documents while actually making a copy of them.

From that day on, he progressively started having doubts and tried to gather information about what was going on in the bank. He wrote several emails to the CEO of the bank to question him, alerted health and safety committees about stress and employee turnover, and gathered testimonies from former employees. In December 2008, he began to think that there might be a tax evasion system within the bank. One year later, he filed a complaint in court for “organized perpetration of tax fraud”. He was suspended from his position in January 2012 and eventually resigned. In June 2012, two French investigating magistrates opened a formal judicial investigation. The bank now risks a record €4.88 billion fine.

Case 2 – Max had been working for two years in one of the “Big Four” accountancy firms when he left his job for other professional opportunities. The day before he left, while looking for training documents on the firm’s internal website, he found and copied unprotected confidential tax ruling files.¹

"Perhaps I should not have had access to those files, but it's not my fault [if the file was left unprotected]. Without any particular plan, I copied them because I was dismayed by their content. [While working there], I progressively discovered the reality of the massive practice of fiscal optimization"; "I didn't want to contribute to that."

Max approached NGOs with the information he had gleaned from the 28,000 pages of computer files, with no results. In 2012, he gave a copy of the tax rulings to a French journalist. Two years later they were posted in full on the website of the International Consortium of Investigative Journalists (ICIJ). These revelations created a huge scandal, and featured on the front pages of many of the main European newspapers.

As a direct result of Max’s actions, the European Parliament created a special commission to investigate the tax practices exposed by these documents.

Max is supported by a large number of people around the world, from left-wing politicians to journalists, tax transparency associations, and random citizens concerned by tax “optimization”. More than 60,000 people have signed his support petition, including Thomas Piketty and Edward Snowden.

¹. A tax ruling is a tool for multinational corporations, for clarifying and confirming particular taxation arrangements. In this case, it provided insights into the strategies developed by corporations to avoid taxes.

Table 1. Summary of cases

	Name of the employee who blew the whistle	Nature of the organizational practices unveiled	Accuses the organization?	Does the employee transgress rules in blowing the whistle ?	Is the WB alone?	Did the WB sue the organization in a Labor Court?
Case 1	Julien	Tax evasion system / Illegal	Yes	No, but disobeys	Yes, but many concordant testimonies	Yes, won by WB
Case 2	Max	Tax Rulings / Not illegal so far	Yes	Yes, copies and pastes confidential documents	Yes	No
Case 3	Gabriel	Systematic undervaluation of financial risks / Not illegal so far	No, accuses his direct manager	No	Yes	Yes, to be held
Case 4	Pierre, Jean, and Julia	Money Laundering / Illegal	Yes	No	No, there are three WBs	Yes, to be held
Case 5	Basile	Fraudulent loan / Not illegal so far	No	No	Yes	No

Case 3 – Gabriel worked as a Risk Analyst in a French bank. He was in charge of evaluating the banks “counterparties”, in other words the firms to which the bank loaned money, using financial documents such as balance sheets, statements of profit and loss, and so on. If the loans are higher risk, the rating, or grade, should be lower. European regulations also exist regarding these grades, meaning that a bank cannot loan money to a firm whose grade is too low.

Gabriel had worked at the bank for 15 years when a new manager arrived. Their risk appreciations begin to diverge when his manager appeared to systematically write up the grade of clients evaluated by Gabriel. This created difficulties between Gabriel and his manager. The manager accused Gabriel of “*not favoring the commercial interests of the bank*”, while Gabriel judged that such behavior went against the fundamental role of a Risk Analyst, and that they were putting “*the bank at risk*”.

This conflict gradually hardened: Gabriel’s personal evaluation was downgraded and his bonuses suppressed. Gabriel wrote several emails to his managers and the General Manager of the bank, as well as to HR, to set out his views. He was finally dismissed for “professional misconduct” on the basis that he could no longer work with his manager.

Gabriel sued the bank for “unfair dismissal” and for “corruption and attempted corruption”. He explained that he was explicitly asked to align his behavior to that of his manager or face losing his bonus – a threat he qualifies as “corruption”.

The trial will not be held before 2017. Gabriel has not yet been able to find a new job.

Case 4 – Pierre, Jean, and Julia are experienced bankers who had worked in Monaco for more than twenty years when they were hired by a small private bank. They had been working there for two years when a new manager arrived. The new manager tightened the constraints on their work. In an attempt to understand how this manager was able to expand his clientele under such constraints, they discovered that he was breaching regulations by recruiting black-listed clients, contributing to a system of money laundering. They managed to record the top manager of the bank, who acknowledged these facts. They confronted the auctioneer of the bank (which was in the process of being sold) who promised to close the litigious accounts, but instead the three employees were suddenly dismissed overnight.

They have sued the bank at the Monaco Labor Court and at the Criminal Court in France. The bank is currently being prosecuted for money laundering.

Case 5 – Basile is a French audit and accountancy consultant. In 1998, during one of his missions, he met a Swiss land developer who offered him the opportunity to buy an apartment off-plan in a Swiss chalet. The land developer's bank would finance up to 75% of the transaction. There were two specific contractual clauses that Basile understood and agreed with. First of all, foreign guarantees were prohibited: the bank required Swiss assets as a guarantee. Secondly, if Basile had trouble repaying the loan, the bank would sell the apartment at auction. Basile reimbursed the loan for seven years before running into problems with his repayments. He then had to sell the apartment, as explained in the contract. The apartment was sold at auction for one quarter of its initial value. The buyer of the apartment was ... the bank, which then also sued Basile for the money he still had to pay due to the initial loss in value of the apartment. The bank finally resold the apartment at a price near to its initial evaluation. When we met, Basile was gathering documents to sue the bank at the European Court of Human Rights.

MARKETING YOUR CONVICTION: WHISTLEBLOWING AS A FRAMING PROCESS

The whistleblowers we met offered reflexive recollections of how they framed their stories. We firstly present their respective objectives in order to discuss the way in which they framed their discourses. We observe that the marketing of one's conviction is as much about the issue as it is about the exposition of oneself. However, the mindset of the audience, or the "fashionable nature" of the issue, is likely to influence the outcome of the process.

WHISTLEBLOWERS' EXPECTATIONS IN TERMS OF OUTCOMES

According to our interviewees, they expected three main objectives from the whistleblowing process:

- To unveil illegal organizational practices and to enforce the existing law: "*We just want them to be convicted as the law provides*" (Case 4);
- To challenge legal but questionable organizational practices: "*The problem is that so far it is permitted by law*"; "*The stakes are political, this is an issue for citizens, we need to have the law changed*" (Case 2);

- To go back to previous work conditions: *“What I was noticing was that my manager was slightly changing the meaning of our job. So I would tell myself ‘No, that’s not what I am supposed to do as a Risk Analyst’”* (Case 3).

These are the ultimate objectives that the employees want to achieve in blowing the whistle. There are two secondary objectives that are highlighted in the data and that strongly encourage employees to blow the whistle. Some of the interviewees expressed the feeling that they had been put *“under risk”* (Case 1, Case 4) by what they had discovered in their organization, meaning that if they had not exposed the fraudulent practices, they could have faced charges for being associated with the fraud. Another objective of the whistleblowing process is therefore to dispose of this risk: *“When I understood that something unclear was going on I thought, OK so what happens if the police turn up? Top-management is never there, so am I the one who gets handcuffed?”* (Case 1); *“We had a metaphysical problem. If we had said ‘OK, let’s turn a blind eye, let’s continue like this’, but what if tomorrow there is a client that goes through the border with a large amount of cash, gets caught, and is stupid enough to have documentation about the bank? So what? The police turn up, and we are in the middle? And so what, our bank makes the headlines? And my clients will call me and tell me ‘OK you’re a nice guy, but you are a small bank so don’t tell me you didn’t know’, and now it’s my reputation that’s at stake? We don’t want to be shattered by these operations when we have nothing to do with them.”* (Case 4)

The second indirect objective seems to be to turn the warning into a high-profile media case. All of the whistleblowers we met were eager to make their stories as widely known as possible, as if that could influence the way they would reach their objectives, in particular regarding enforcing the law.

We provide below (Table 2) an analysis of the number of articles that were published in the public media in relation to each of the cases:

Table 2. Impact of whistleblowing cases in the media

	Keywords used	Occurrences in Factiva	Occurrences in Google	Total
Case 1	"Name of the whistleblower" or "Name of the bank" or "Name of the bank" + "tax evasion"	942	397 200	398 142
Case 2	"Name of the whistleblower" or "xxleaks"	991	739 000	739 991
Case 3	"Name of the whistleblower" or "Name of the bank" or "risks underevaluation"	2	6 820	6 822
Case 4	"Name of the bank" or "Name of the bank" + "Name of the documentary" or "Name of the bank" + "money laundering" + "Name of one of the whistleblowers"	48	269 500	269 548
Case 5	"Name of the whistleblower"	0	0	0

Cases 1, 2, and 4 were highly mediatized. An example of this mediatization is that Cases 1 and 2 were commonly referred as the “Bank XX scandal”. Case 2 was even given a specific name in

the form of “XX+leaks”. Case 4 benefited from a TV documentary that was aired on a famous TV show dedicated to investigative cases. Very few articles mention Case 3 or Case 5.

We also strongly felt that the fact that the legal authorities pursued the whistleblowers’ former organizations based on their testimony was a very important signal of success for them, which could provide some comfort and legitimate the risks they had taken: *“They were fined more than 10 million, which is the biggest fine a bank has ever received! The judgment has become final and conclusive. So, you see, everything I said was right!”* (Case 1)

Table 3 below provides an overview of the five cases we describe in terms of the involvement of the legal system in the process. We consider that Cases 1, 2, and 4 managed to reach their goal with respect to this objective, since the legal authorities or another important institution, launched an investigation based on their direct testimony.

Table 3. Impact of whistleblowing cases on the French legal authorities

Was the organization sued by the French legal authorities as a direct result of the whistleblowing process?	
Case 1	Yes, the company is being prosecuted
Case 2	No, but the European Commission is considering changing the law
Case 3	No
Case 4	Yes, the company is being prosecuted
Case 5	No

According to these findings, Cases 1, 2, and 4 managed to achieve at least one of the main objectives desired. The fact that the legal authorities prosecuted the company is likely to have led to numerous press articles.

In Case 3, one article supporting the case was published in a large circulation weekly issue; a second article was displayed on a more confidential website. However, the case remains

relatively unknown to the public. Why have Cases 3 and 5 failed to convince the legal authorities so far, or to catch the media's attention?

SHOCKING! ISSUE-FRAMING AS A CRITICAL ASPECT OF WHISTLEBLOWING DISCOURSES

How do whistleblowers frame their issue when trying to catch their audience's attention?

In the cases we present, the attribute most often used to qualify the issue is "shocking". It is used at least once by all of the respondents and the interviewee from Case 2 used it more than seven times during our meeting. Shocking refers to the surprise of making an unexpected discovery: "*surprising*", "*abnormal*", "*anomaly*", "*grotesque*", "*problematic*", "*crazy*". (Cases 1, 2, 3) The employees' transcripts support this idea of shock: "*I had never seen this*"; "*I had never seen anything like this*"; "*it blew my mind*"; "*I was completely scared*"; "*I was horrified when I saw this*" (Cases 1, 2, 3). They also considered the issue to be shocking because it was forbidden: "*It was totally forbidden*"; "*prohibited, forbidden plain and simple*"; "*rules are very strict towards such a thing*"; "*it was impossible*" (Case 4). Finally, their shock is a way of translating their disagreement regarding values: "*This is something I disapproved of*"; "*It was related to drug trafficking and prostitution, I denounce that.*" (Cases 2 and 4)

Secondly, the issue is framed in terms of its importance: "*It was a huge decrease in the effective tax rates*"; "*as a senior banker, I had never seen anything like this*"; "*he told us, 'we have always been doing stuff like this'*", "*we accept all the clients the World does not want to accept*" (Cases 3, 4). The importance may also be increased by the complexity of the case, making the issue appear sophisticated: "*Do you have financial skills? Because for someone who's not in the know, it's very technical to read*"; "*it's complicated to get*"; "*it's very precise*"; "*when I talk about it, I sometimes need twenty minutes to explain*"; "*the documents are clear but still technical*" (Cases 2, 3, 4). The importance of the fraud is also related to its nature. For Cases 1 and 4, the fact that we can name the type of fraud (respectively tax evasion and money laundering) makes it easier to understand. For Cases 3 and 5, the whistleblowers must explain why they were shocked, since there is no simple way to name and frame the issue. Another recurring feature is confidentiality. Some issues are framed as something that should not have been discovered: "*The day before I left, I accidentally found a file with documents*"; "*that week I had to fill in for my colleague who was away on vacation*" (Cases 2 and 4). This

aspect increases the appeal of the case, which had been “kept hidden”. At the same time, the employees contend that “everyone knew”, which again increases the stakes of the issue: “*We learned afterward that our bank was nicknamed the Cash Machine bank*”; “*it’s an organizational culture to do so*”; “*everyone knows, they stand together*”; “*such practices are well known*”; “*in the banking sector everyone knows, politicians must know for sure*” (Cases 4, 3, 2). We understand here that telling the audience that “everyone knew”, when the audience were clearly not “insiders” might contribute to the appeal of the story. In other words, it might make the audience feel that they are “learning” something big. The whistleblowers then appear as people who are going to tell the public something that is kept hidden by “insiders”: “*What was ignored was the importance of the fraud*”; “*the details were not known*”; “*the documents I showed are proof of the details*”.

Beyond the shocking aspect of the issue discovered, its importance, and the opportunity to learn something confidential, whistleblowers often explain the risks they have taken to make the issue public. Some of them have done something illegal (transferring confidential documents to third parties) and all have taken risks: “*So we decided to ask the boss and to record his answers. It was in a bar, no, it was at the bank*” (Case 4). In Case 1, the whistleblower decided to disobey the order given by his manager, and to keep a copy of the deleted documents. By describing the risks they have taken, they increase the importance of the issue. In sum, the issue was so serious it was “worth it”. Secondly, by taking some risks, the individual can often gather documents to serve as proof. In Cases 3 and 4 in particular, the whistleblowers were able to give precise figures about their cases, adding weight to their argument.

More broadly, some of the whistleblowers were able to put their issue into perspective, to link it to contemporary issues, and to give factual and rational arguments: “*There are a lot of social reasons*”; “*it questions the split of tax among citizens*”; “*it seemed unfair given the Greek crisis*”. Most of them directly linked their issue to the question of “public interest”, some insisting on this aspect more than others.

MARKETING ONESELF AS PART OF THE WHISTLEBLOWING NARRATIVE

The way the issue is framed is also directly linked to the traits and abilities of the whistleblower trying to “sell” his or her story. We noticed that, quite rapidly at the beginning of the interview, the interviewee would affirm their legitimacy to talk about the issue. Either they would recall

their professional experience: *“I have been doing this job for twenty years”* (Cases 3 and 4); even exaggerating: *“We have worked in every bank in the city, in private banking, but also in classic banking”*;² *“I have a professional background in audit and accountancy”* (Case 5); or they would strongly emphasize the level of information they had access to: *“I was at the head of Communications so I knew everything about everyone”* (Case 1). They also describe good relationships with the organization and with their former managers, which is in line with academic studies of whistleblowers as individuals, who are often high-profile, promising employees (Near & Miceli, 1996): *“I used to love my job”*; *“I was hired immediately”*; *“I was appreciated”*; *“they made me an offer when I quit”*; *“We worked very well for two years”*; *“we had lots of clients, doing great operations, we had lots of clients coming from other banks, we made the activity more dynamic, we developed the activity well”* (Cases 2, 3, and 4). This way of positioning themselves regarding the organization shows that they are skilled, they know what they are talking about, and they are not trying to damage the organization.

The second feature associated with whistleblowers seems to be their ability to tell an interesting story about the issue. We suggest that this ability is highly dependent on the whistleblower’s personality and communication style. First of all, do they manage to describe the context of the issue? Do they tell a good story? They must be able to explain an issue that may be technical or complex. Do they manage to clearly present the events in a comprehensible way? Some of them were able to provide temporal and factual information (*“It happened the two first weeks of September 2008”* – Case 4) that helped to reconstruct the process they had followed. This helps to convince the audience that the choices they made were unavoidable or coherent and therefore convincing. Some of them tell their story in a factual, chronological, progressive, rational, and organized way that cannot help but convince the audience that they are right: *“First we wanted to alert the Compliance service. But they are supposed to double-check every operation. How could they not notice the fraudulent ones? To miss one operation is OK. But to miss ten, twenty, hundreds! They must have been involved.”* (Case 4) Or they recall the precautions they took: *“Our lawyer told us ‘first you need to write down your doubts. Then you send a copy to the Labor Inspectorate. Only then will we be able to sue.’ So this is exactly how we proceeded.”* (Case 4) Do they answer the question by providing satisfying answers? Are they able to offer

² There are more than 40 different banks in the city they mention.

two-sided arguments when challenged? We managed to meet the whistleblower from Case 2 twice, and we also noticed that his story hardly changed (regarding vocabulary and words used), which may help him to be more clearly heard and understood over time. His discourse was quite the same from one meeting to another.

To make their stories interesting, whistleblowers need to choose not only their arguments but also the way they frame their discourse. Does the audience wonder what they would have done in the whistleblower's position? Does the story arouse emotions? Some of the interviewees told real, dramatic stories, with drama, characters, and surprises: *"So the President of the bank called me and told me to meet him discretely in a hotel"* (Case 4); *"At that moment I felt I was probably under surveillance"* (Case 2); *"Yeah, so the client arrives and puts his luggage full of cash, €380,000 of cash, on the desk"* (Case 4); *"My cell phone was wired by three different legal services"* (Case 1). *"We didn't find a dead rat in our car, but we were not far from it"* (Case 4); *"our lawyer told us 'I need inside tips'"* (Case 4). Some of them manage to generate excitement, for example by name-dropping politicians or famous personalities: *"Out of curiosity we Googled him and guess what? Well done! Four pages of trafficking, corruption, and so on!"* (Case 4) Some stories may also generate empathy and support: *"I am not here to take the money of a guy who puts underage girls on the street corner"* (Case 4); or recall good vignettes that illustrate their point: *"There was this manager, we used to call him Mister Rulings. He was supposed to assess every tax ruling. How do you manage to assess hundreds and hundreds of tax rulings all on your own? It's all about guesstimation!"* (Case 2) Some may even use irony: *"And we were dismissed for an extremely serious matter – using my professional phone for a personal call"* (Case 4) or use rhetorical questions to establish a strong point: *"So you're going to ask me: what is a shabby open market seller doing as a client of a fancy private bank?"* (Case 4)

Part of the framing process is also to decide what to make of the word "whistleblower", a term that conveys drama and suspicion. Interestingly, some interviewees seemed a bit suspicious of the label: *"I don't claim to be as such, but maybe I am, yes"* (Case 3); *"I don't consider myself a whistleblower"* (Case 4). Although they sometimes admitted afterwards that they might be covered by the label: *"Yes that matches the definition"* (Case 2). Another interviewee implied that, given the lack of legal protection, he might have wanted to position himself otherwise: *"If we had known what it was about in terms of the law, we would maybe have positioned our issue*

differently.” (Case 4) Other interviewees, however, definitely labeled themselves as such: “*When I saw the story of WBI, I thought, OK, this is me, I am the next one.*” (Case 3)

CRITICAL EXTERNAL FEATURES

The success of the whistleblowing process also depends on the mindset of the audience, something that the whistleblower cannot fully control. As they state themselves regarding the media: “*There would be much to say!*” (Case 4) The media appears to have its own agenda towards whistleblowing cases: “*They have their own business*” (Case 4). Many of the media players simply ignore whistleblowers’ attempts to contact them. Others clearly indicate that they are not interested depending on what the whistleblowers have to say. However whistleblowers feel the media have ‘*their own constraints*’, with some of them explaining that the accused bank is also an important advertiser: “*We were told ‘we don’t want to alienate the advertiser’*” (Case 4). This point could actually reinforce the determination of the whistleblower by showing that “he or she’s got something”. Another point is that whistleblowers need to sell their anonymity. As one interviewee pointed out: “*You cannot write to a journalist, saying some stuff but not everything, being partly anonymous.*” Finally, even if a journalist listens to the whistleblower, there might be other features explaining why the press would not “buy” the story. One of the whistleblowers said, for example, that he felt reluctant to be personally exposed because he felt the journalist wanted to “make a story”, whereas the whistleblower wanted to share “factual documents” (Case 2).

Other external features may also be involved in the process, especially those linked to the “accused” organization, which could put pressure on the potential “buyers” of the story. Timing and chance are also likely to be involved at some point: “*Our story almost fell by the wayside, but luckily, the timing was right*” (Case 4); “*I was really lucky because this journalist...*” (Case 2). For Case 2 in particular, we suggest that the issue was also on the European Commission’s agenda at the time, meaning that journalists were likely to be interested in the story.

According to our findings, the warnings that are more likely to attract media attention are those that are immediately perceived as controversial or illegal. For example, tax evasion and money laundering are words that immediately suggest criminality in the collective imagination,

increasing the seriousness of the fraud. As soon as the employee pronounces such a word, the audience immediately understands what the doubts are about. Conversely, the malpractice of “systematically downgrading a client to favor pricey loans” (Case 3) is a less clear fraud that is yet to be evaluated legally in terms of risks and damages. Not only must the fraud be serious, but it should also be massive, preferably with figures to illustrate the case. If the fraud is not immediately illegal, but the whistleblower is seeking to shed light on it with the aim of changing the regulation, then the whistleblower must demonstrate an excellent ability to explain why he or she is shocked by the inadequacy of the regulation. It is easier to denounce a fraud or organizational practices that are already on the civil society agenda.

We wonder whether transgression increases the likelihood of being heard in the whistleblowing process. On the one hand, it shows the whistleblower’s determination; on the other hand, it worsens his or her situation with respect to the organization, with the risk of being sued by the organization. In terms of legal actions, we noticed that such actions appeared in nearly every case we encountered (all but Case 5). If the whistleblower transgressed no rules in blowing the whistle, he or she can only be sued for defamation. However, we also noticed that some organizations would wait before suing the whistleblower to see how the case “worked” in the media. Another option for the organization is to “keep quiet”, hoping that the case will not “make it” in the media. For example in Case 1, the organization has been convicted, and the whistleblower explained that every time he appeared in the media, he would receive a new complaint for defamation, aimed at preventing him from increasing the mediatization of the case. Conversely, suing an employee for defamation if the warning has not reached the public would add “noise” and could, therefore, run contrary to the interests of the organization.

How do we explain that Case 3 and Case 5 did not manage to catch the media’s attention? In Case 3, the gravity of the fraud is not clearly presented. It is hard to evaluate clearly because of its technical nature. Either the fraud is not as serious as the others or the whistleblower has not succeeded in bringing it to public attention. It is hard to classify, and therefore, hard to re-explain after the interview. Clear evidence or documents were not brought to the attention of the audience, which could have given some strength to the argument. For Case 5, we were not convinced that the fraud was an organizational problem. In our opinion, the person we interviewed was communicating a problem he had encountered with a bank. Were the bank’s organizational systemic practices dishonest? If so, the whistleblower failed to convince us. More

importantly, the argument of “public interest” was hardly put forward. Basile’s discourse was not clear, we had trouble understanding exactly what the fraud was about; but we also felt that he had taken a risky bet, perhaps in a legal grey zone, and that he had lost. Furthermore, his story was more than fifteen years old, which failed to attract our interest.

Interestingly, Gabriel (Case 3) and Basile (Case 5) were the fastest to label themselves as “whistleblowers”, and were the most comfortable with this label of all the people we met, whereas the “whistleblowers” from the other cases were more skeptical about the term. Julien (Case 1), for example, would say that he preferred to call himself an “insider”, rather than a whistleblower as if he were not at ease with the label. We also had the feeling that the less serious the interviewees’ cases were, the more likely they were to promptly label themselves as “whistleblowers”, as if to give credence to their actions. The individuals from Cases 1, 2, and 4, where the accusations were much more credible, did not “need” to be labeled as “whistleblowers”, because what they had to tell was convincing enough to speak for itself.

DISCUSSION

Framing the whistleblowing process as an organizational practice helps to decentralize the focus from the individual (Miceli et al., 1991) to the organization and to consider whistleblowing cases as specific organizational events. It also moves the emphasis from individual motives (Dyck et al., 2010) to the actual organizational practices that are part of the whistleblowing process. More recently, another approach has focused on a “practice-based understanding of ethics” (Weiskopf & Willmott, 2013; Willmott & Weiskopf, 2013). We strongly concur with this perspective, which aims to consider whistleblowing as a political and organizational phenomenon rather than as the individual journey of a determined person (Kenny & Portfliet, 2016). However, such studies, or those that seek to conceptualize whistleblowing episodes using the notions of *parrêsia* or truth (Mansbach, 2009; Weiskopf & Tobias-Miersch, 2016), remain highly intangible. On the one hand, these studies no longer point to the implicit “responsibility” of the employee in the dissident act of blowing the whistle; on the other hand, we still do not dare to promote whistleblowing, to help whistleblowers, in short, to conceptualize whistleblowing in a truly optimistic and desirable way. In this perspective, we align ourselves more precisely with Brian Martin’s calls for “how research can benefit whistleblowers” (Martin, 2014). In particular, the author wonders how research might inform us how whistleblowers

could “deal with the media”. Our work takes up such recommendations by opening the way for concrete research on whistleblowing cases.

In our opinion, two limitations can be highlighted with respect to our study. The first limitation regards the positioning of the paper. Our aim is to get away from the whistleblower’s personal traits, yet our findings highlight that certain personal traits are more likely to lead to an effective external whistleblowing process. For example, our work highlights that whistleblowers who are able to clarify and to be consistent in their discourses are more likely to be heard. We would not want this work to be used to pinpoint the personal limitations of someone in a whistleblowing position, or worse, to imply that some whistleblowers should take responsibility for the “failure” of their cases. According to Martin’s claim, we believe it is important to be clear about the features that are more likely to help highlight the whistleblower’s discourses, even if these features are based on personal capabilities. The second limitation regards our methodology. The features highlighted in our findings are based on the features we identified when meeting the whistleblowers from our cases. However, it could be countered that these whistleblowers could have framed the same story in a different way, according to the specific audience they were delivering the discourse to. Indeed, whistleblowers are likely to adapt their discourses depending on whether their audience comprises the legal authorities, the media, or scholars interested in their story. Further research could aim to explore these changes from one audience to another, their significance, and their outcomes on the whistleblowing process.

To conclude, we think it is important to show that whistleblowing can be a genuine path for organizations to embrace, rather than an accidental journey they fall into and suffer from. Our findings could be useful for teaching or advising on the best practices associated with successful cases of external whistleblowing.

References

- Ackroyd, S., & Thompson, P. (1999). *Organizational misbehaviour*. London: Sage.
- Alford, C. (2002). *Whistleblowers: Broken lives and organizational power*. Cornell University.
- Alford, C. (2007). Whistle-blower narratives: The experience of choiceless choice. *Social Research: An International Quarterly*, 74(1), 19–21.
- Andrade, J. (2015). Reconceptualising Whistleblowing in a Complex World. *Journal of Business Ethics*, 128(2), 321–335.
- Barnett, T., Bass, K., & Brown, G. (1996). Religiosity, ethical ideology, and intentions to report a peer's wrongdoing. *Journal of Business Ethics*, 15(11), 1161–1174.
- Bouville, M. (2007). Whistle-Blowing and Morality. *Journal of Business Ethics*, 81(3), 579–585.
- Brabeck, M. (1984). Ethical characteristics of whistle blowers. *Journal of Research in Personality*, 18(1), 41–53.
- Chiasson, M., Johnson, H. G., & Byington, J. R. (1995). Blowing the Whistle: Accountants in Industry. *CPA Journal*, 2, 24–27.
- Contu, A. (2008). Decaf Resistance. *Management Communication Quarterly*, 21, 364–379.
- Contu, A. (2014). Rationality and Relationality in the Process of Whistleblowing: Recasting Whistleblowing Through Readings of Antigone. *Journal of Management Inquiry*.
- Corbin, J. M., & Strauss, A. L. (1998). *Basics of qualitative research: techniques and procedures for developing grounded theory*.
- De Maria, W. (1994). *Unshielding the Shadow Culture*. Department of Social Work and Social Policy, University of Queensland.
- Dozier, J., & Miceli, M. P. (1985). Potential Predictors of Whistle-Blowing: A Prosocial Behavior Perspective. *The Academy of Management Review*, 10(4), 823–836.
- Dyck, A., Morse, A., & Zingales, L. (2010). Who Blows the Whistle on Corporate Fraud? *The Journal of Finance*, LXV(6), 2213–2252.
- Elliston, F. ., Keenan, J., Lockhart, P., & Schaick, J. Van. (1985). *Whistleblowing Research: Methodological and Moral Issues*. New York: Praeger.
- Essers, C. (2009). Reflections on the Narrative Approach: Dilemmas of Power, Emotions and Social Location While Constructing Life-Stories. *Organization*, 16(2), 163–181.
- Foucault, M. (1983). *Le Gouvernement de soi et des autres, Cours au Collège de France, 1982-*

1983. Paris: Gallimard, Hautes Etudes, Seuil.
- Foucault, M. (1984). *Le Courage de la vérité, Cours au Collège de France, 1983-1984*. (F. Gros, Ed.) (2010th ed.). Paris: Gallimard, Hautes Etudes, Seuil.
- Gabriel, Y. (2000). *Storytelling in organizations: facts, fictions, and fantasies*. Oxford University Press.
- Gao, J., Greenberg, R., & Wong-On-Wing, B. (2015). Whistleblowing Intentions of Lower-Level Employees: The Effect of Reporting Channel, Bystanders, and Wrongdoer Power Status. *Journal of Business Ethics, 126*(1), 85–99.
- Gravley, D., Richardson, B., & Allison, J. (2015). Navigating the “Abyss”: A Narrative Analysis of Whistle-Blowing, Retaliation, and Identity Within Texas Public School Systems. *Management Communication Quarterly, 29*(2), p171-197.
- Jermier, J., Knights, D., & Nord, W. (Eds.). (1994). *Resistance and Power in Organizations*. London: Routledge.
- Kenny, K., & Portfliet, M. Van. (2016). Speaking truth to power? Theorizing whistleblowing. In *Ephemera workshop*. Ephemera.
- Langley, A. (1999). Strategies for theorizing from process data. *Academy of Management Review, 24*(4), 691–710.
- Lindblom, L. (2007). Dissolving the Moral Dilemma of Whistleblowing. *Journal of Business Ethics, 76*(4), 413–426.
- Mansbach, A. (2009). Keeping Democracy Vibrant: Whistleblowing as Truth-Telling in the Workplace. *Constellations, 16*(3), 363–376.
- Martin, B. (2014). Research the whistleblowers want - and what they need. In J. Brown, D. Lewis, R. Moberly, & W. Vandekerckhove (Eds.), *International Handbook on Whistleblowing Research* (pp. 497–521). United Kingdom: Edward Elgar.
- McCutcheon, L. E. (2000). Is there a “whistle-blower” personality? *Psychology: A Journal of Human Behavior, 37*(2), 2–9.
- Miceli, M. P., & Near, J. P. (1984). The relationships among beliefs, organizational position, and whistle-blowing status: A discriminant analysis. *Academy of Management Journal, 27*(4), 687–705.
- Miceli, M. P., & Near, J. P. (1992). *Blowing the Whistle: The Organizational and Legal Implications for Companies and Employees*. Washington DC: Lexington Books.

- Miceli, M. P., Near, J. P., & Dworkin, T. M. (2008). *Whistle-blowing in organizations*. London: Routledge.
- Miceli, M. P., Near, J. P., & Schwenk, C. R. (1991). Who blows the whistle and why? *Industrial & Labor Relations Review*, 45(1), 113–130.
- Munro, I. (2016). Whistle-blowing and the politics of truth: Mobilizing 'truth games in the WikiLeaks case. *Human Relations*, 1–25.
- Near, J. P., & Miceli, M. P. (1996). Whistle-Blowing: Myth and Reality. *Journal of Management*, 22(3), 507.
- O'Doherty, D., & Willmott, H. (2001). Debating Labour Process Theory: The Issue of Subjectivity and the Relevance of Poststructuralism. *Sociology*, 35(2).
- Ocasio, W. (1997). Towards an attention-based view of the firm. *Strategic Management Journal*, 187–206.
- Rawls, J. (1971). *A Theory of Justice* (1999th ed.). Oxford: Belknap Press.
- Rothschild, J., & Miethe, T. D. (1994). Whistleblowing as resistance in modern work organizations. In *Resistance and Power in Organizations* (pp. 252–273). London: Routledge.
- Rothschild, J., & Miethe, T. D. (1999). Whistle-Blower Disclosures and Management Retaliation: The Battle to Control Information about Organization Corruption. *Work and Occupations*, 26(1), 107–128.
- Thomas, R., & Davies, A. (2005). Theorizing the Micro-politics of Resistance: New Public Management and Managerial Identities in the UK Public Services. *Organization Studies*, 26(5), 683–706.
- Weiskopf, R., & Tobias-Miersch, Y. (2016). Whistleblowing , Parrhesia and the Contestation of Truth in the Workplace. *Organization Studies*, 1–20.
- Weiskopf, R., & Willmott, H. (2013). Ethics as critical practice: The Pentagon papers, deciding responsibly, truth-telling, and the unsettling of organizational morality. *Organization Studies*, 34, 469–493.
- Willmott, H., & Weiskopf, R. (2013). Ethics as critical practice: The Pentagon papers, deciding responsibly, truth-telling, and the unsettling of organizational morality. *Organization Studies*, 34(4), 469–493.
- Yin, R. K. (2013). *Case Study Research: Design and Methods* (5th Editio). SAGE Publications.

Zhang, J., Randy, C., & Liqun, W. (2009). Decision-Making Process of Internal Whistleblowing Behavior in China: Empirical Evidence and Implications. *Journal of Business Ethics*, 88(1), 25–41.