Burdur Mehmet Akif Ersoy University Press

Bucak İşletme Fakültesi Dergisi, 2026, 9(2), Sayfa: 126-139
Journal of Bucak Business Administration Faculty, 2026, 9(2), Page: 126-139

The Relationship Between Ethical Climate, Professional Commitment and Whistleblowing Intention Among Accountants

Muhasebecilerde Etik İklim, Mesleki Bağlılık ve Bilgi Uçurma Niyeti Arasındaki İlişki

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Abstract: This study examines the mediating role of professional commitment in the relationship between ethical climate and whistleblowing intention among accounting professionals in Konya, Türkiye. The aim of the study is to reveal the mechanisms through which the perception of ethical climate influences whistleblowing intention, and to test the mediating role of professional commitment in this process. Drawing on the theoretical frameworks of Victor and Cullen (1988), Aranya and Ferris (1984), and Near and Miceli (1985), the research was tested through structural equation modeling using data collected from 358 accounting professionals consisting of Certified Public Accountants (SMMM) and Sworn-in Certified Public Accountants (YMM). The measurement model demonstrated an acceptable level of fit; all factor loadings, composite reliability, and average variance extracted values met the accepted psychometric thresholds. The structural results show that ethical climate has a significant and positive effect on whistleblowing intention, both directly and indirectly through professional commitment; moreover, professional commitment positively predicts whistleblowing intention. Bootstrap analysis confirmed that the indirect effect of ethical climate on whistleblowing intention through professional commitment was significant, and that complementary mediation was found according to the classification of Zhao, Lynch, and Chen (2010). These findings indicate that ethical climate fosters whistleblowing both directly, by establishing organizational norms that legitimize disclosure, and indirectly, by strengthening accounting professionals' sense of professional responsibility.
Anahtar Kelimeler: Whistleblowing, Ethical Climate, Professional Commitment, Structural Equation Modeling.

Abstract: Bu çalışma, Konya'daki muhasebe meslek mensupları arasında etik iklim ile bilgi uçurma niyeti arasındaki ilişkide mesleki bağlılığın aracı rolünü incelemektedir. Çalışmanın amacı, etik iklim algısının bilgi uçurma niyetini hangi mekanizmalar aracılığıyla etkilediğini ortaya koymak ve bu süreçte mesleki bağlılığın aracılık rolünü test etmektir. Victor ve Cullen (1988), Aranya ve Ferris (1984) ve Near ve Miceli'nin (1985) teorik çerçevelerine dayanan araştırma, Serbest Muhasebeci Mali Müşavir (SMMM) ve Yeminli Mali Müşavirlerden (YMM) oluşan 358 muhasebe meslek mensubundan toplanan verilerle yapısal eşitlik modellemesi aracılığıyla test edilmiştir. Ölçüm modeli kabul edilebilir düzeyde uyum göstermiş; tüm faktör yükleri, bileşik güvenilirlik ve açıklanan ortalama varyans değerleri kabul edilen psikometrik eşikleri karşılamıştır. Yapısal sonuçlar, etik iklimin bilgi uçurma niyeti üzerinde hem doğrudan hem de mesleki bağlılık aracılığıyla dolaylı olarak anlamlı ve pozitif bir etkiye sahip olduğunu; ayrıca mesleki bağlılığın bilgi uçurma niyetini pozitif yönde yordadığını göstermektedir. Bootstrap analizi, etik iklimin mesleki bağlılık aracılığıyla bilgi uçurma niyeti üzerindeki dolaylı etkisinin anlamlı olduğunu ve Zhao, Lynch ve Chen'in (2010) sınıflandırmasına göre tamamlayıcı aracılık bulunduğunu doğrulamıştır. Bu bulgular, etik iklimin bilgi uçurmayı hem bildirimi meşrulaştıran örgütsel normlar oluşturarak doğrudan, hem de meslek mensuplarının mesleki sorumluluk duygusunu güçlendirerek dolaylı olarak teşvik ettiğine işaret etmektedir.
Keywords: Bilgi Uçurma, Etik İklim, Mesleki Bağlılık, Yapısal Eşitlik Modellemesi.

1. Giriş

Whistleblowing, that is, the disclosure by current or former members of an organization of illegal, immoral or illegitimate practices to parties who can take corrective action, has emerged as one of the most important mechanisms for detecting and deterring organizational misconduct (Near & Miceli, 1985). In the Turkish literature, the English term does not have a single, universally adopted equivalent. Following the bibliometric review of Sayğan Tunçay and Sayğan Yağız (2020), who identify "bilgi uçurma" as the most frequently used Turkish translation, this study adopts this term in the Turkish-language sections of the article (title, abstract, and keywords) and retains the original English term in the English text for consistency with the international literature. In the accounting profession where the integrity of financial information forms the basis of public trust in markets and institutions, the decision to report observed wrongdoing is of particular importance. High-profile corporate scandals in recent decades have consistently highlighted the conditions under which accountants are willing to act as ethical gatekeepers however, the organizational and professional factors that enable or hinder this behavior are still not fully understood.

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Geliş Tarihi / Submitted: 21.06.2026
İlk Revizyon / First Revision: 06.08.2026
Son Revizyon/ Last Revision: 01.09.2026
Kabul Tarihi / Accepted Date: 08.09.2026 **Yayın Tarihi / Published Online:** 29.10.2026

Atıf/Cite as: Kurşunmaden, F., İ. (2026). The relationship between ethical climate, professional commitment and whistleblowing intention among accountants. Bucak İşletme Fakültesi Dergisi, *9*(2): 126-139.

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https://doi.org/10.38057/bifd.1975790

Among variables that consistently attract academic interest, ethical climate, defined as shared perceptions of morally sound organizational practices and procedures (Victor & Cullen, 1988), has been identified as a key contextual determinant of whistleblowing intention. Organizations characterized by strong ethical climates provide implicit normative signals that legitimize reporting malpractice and reduce perceived personal costs associated with disclosure. Simultaneously, professional commitment has been shown to function as a strong intrinsic motivator for ethical action among accounting professionals (Aranya & Ferris, 1984).

Despite the growing evidence linking each of these variables to whistleblowing intention, the mechanism by which ethical climate translates into whistleblowing intentions has not been sufficiently investigated. In particular, whether professional commitment mediates the relationship between ethical climate and whistleblowing intention that is, whether a positive ethical climate partially encourages whistleblowing by strengthening individuals' sense of professional obligation, is an under-explored question in the accounting ethics literature. This gap is particularly evident in non-Western contexts, where cultural norms, regulatory environments, and professional socialization processes may shape whistleblowing dynamics in ways different from those documented in Western settings.

In this context, the present study examines the mediating role of professional commitment in the relationship between ethical climate and whistleblowing intention among certified public accountants (SMMM) and sworn-in certified public accountants (YMM) in Konya, Türkiye. Data were collected from 358 accounting professionals and analyzed using structural equation modeling with bootstrap method to test the proposed mediating model. The findings contribute to the whistleblowing literature by demonstrating empirical evidence of the indirect way in which organizational ethical conditions influence the whistleblowing intention of accounting professionals and offer practical implications for professional organizations and institutions aiming to promote a culture of transparency and accountability.

The remainder of the study is structured as follows: The second section presents a review of the relevant theoretical and empirical literature on whistleblowing, ethical climate, and professional commitment, culminating in the development of research hypotheses. The third section describes the research methodology, including the sampling procedure, data collection process, measurement tools and analytical approach. The fourth section reports the empirical findings, starting with an evaluation of the measurement model through confirmatory factor analysis and continuing to structural equation modeling results and mediation analysis. The fifth section discusses the theoretical and practical implications of the findings in light of the existing literature. The study concludes with a summary of key contributions, a discussion of the limitations of the current research and recommendations for future studies in this area.

2. Literature Review

The accounting profession, due to its function of ensuring the accuracy and reliability of financial information, is among those requiring the highest level of ethical sensitivity. In this context, the attitudes and behaviors exhibited by accounting professionals in the face of ethical violations and irregularities are of great importance, both professionally and socially. Whistleblowing, defined as individuals reporting practices that violate organizational or professional norms to authorities or the public, is attracting increasing attention in the organizational behavior literature regarding the conditions under which this behavior occurs. Below, the conceptual and empirical literature related to the main variables of the research is systematically reviewed under two headings: studies examining the direct relationship between ethical climate and whistleblowing, and studies examining the mediating role of professional commitment in this relationship.

2.1. Ethical Climate and Whistleblowing

Sayğan and Bedük (2013) examined the relationship between the disclosure of unethical behavior and ethical climate among Turkish employees and found a significant relationship between ethical climate and the disclosure of unethical practices, indicating that a more favorable ethical climate is associated with a greater propensity to disclose wrongdoing.

Demirtaş (2014) investigated the effect of disclosing negative workplace situations on ethical climate among Turkish employees, testing the moderating role of perceived bullying; the findings indicated that the perception of being bullied shapes the strength of the relationship between disclosure behavior and ethical climate.

Bıçkes and Toker (2021) conducted a field study examining the effect of ethical climate perceptions on the intention to disclose negative situations among Turkish employees, reporting that stronger ethical climate perceptions were associated with a greater intention to disclose wrongdoing.

Batga and Özdemir (2022) conducted a comparative study in the health sector examining political behavior, information disclosure, and perceived ethical work climate, highlighting how organizational political dynamics intersect with ethical climate in shaping employees' disclosure behavior.

Rothwell and Baldwin (2006) tested ethical climate theory together with eight contextual predictors of whistleblowing willingness and frequency among police officers. Although three of the ethical climates examined were related to whistleblowing intentions and actions, ethical climate generally failed to predict whistleblowing consistently. Instead, supervisory status emerged as the most consistent predictor, suggesting that contextual and positional factors can outweigh climate perceptions in some occupational settings.

Rothwell and Baldwin (2007) extended this line of inquiry to police agencies in the state of Georgia, examining ethical climate theory in relation to whistle-blowing and the informal code of silence, and underscored the role of occupational subculture in shaping willingness to report misconduct.

Ahmad et al. (2014) examined whistleblowing behavior through the lens of ethical climate theory, drawing on the egoistic, benevolent, and principled climate typology proposed by Cullen

et al. (2003), and discussed the conditions under which different climate types are more or less supportive of internal disclosure. Potipiroon and Wongpreedee (2021), using multilevel survey data from 365 employees across 40 local governments in Thailand, found that the relationship between ethical climate and both internal and external whistleblowing intentions operated indirectly, mediated by public service motivation and perceptions of psychological safety, with psychological safety mediating the relationship at both the individual and organizational levels.

Zhou et al. (2018) investigated the psychological mechanisms linking ethical climate to employees' whistle-blowing intention, contributing to the theoretical understanding of the cognitive and motivational pathways through which organizational climate translates into reporting intentions.

Ray (2006) discussed whistleblowing and organizational ethics within the nursing profession, highlighting the ethical and professional considerations that shape healthcare workers' decisions to disclose wrongdoing and the organizational conditions that support or discourage such disclosure.

Alleyne et al. (2013) addressed a significant gap in the existing professional ethics literature by developing a conceptual model of whistleblowing intent, specifically tailored to the context of external auditors. Drawing on a review of auditing and whistleblowing literature, the authors identified a range of individual, organizational and contextual factors likely to shape auditors' propensity to report malpractice, including personal values, ethical principles, group norms, professional ethics rules and institutional status. The model positioned whistleblowing as an internal control mechanism that can enhance the detection and prevention of financial statement fraud and called for further empirical investigation of the conditions under which external auditors are willing to whistle.

Erkmen et al. (2014) examined whistleblowing behavior among accounting professionals in Türkiye using a scenario-based research design, with the aim of determining whether whistleblowing was a behavioral reality in the Turkish accounting context and whether demographic characteristics accounted for differences in reporting intentions. Three whistleblowing scenarios were presented to participants, who indicated the likelihood of blowing the whistle on a seven-point scale. The findings revealed significant differences in whistleblowing intentions across demographic variables including employment status, tenure, gender, age, professional membership and the number of clients served, with more experienced and professionally established accountants demonstrating a greater inclination to report wrongdoing.

Gao and Brink (2017), reviewing the empirical whistleblowing literature in accounting research, structured their synthesis around five determinants of whistleblowing first defined by Near and Miceli (1995). These are the characteristics of the whistleblower, the report recipient, the wrongdoer, the wrongdoing itself and the organization. The review revealed that the severity of the offense, the reliability of the evidence and the prevailing organizational climate were among the most consistent and significant determinants of whistleblowing intentions across the studies.

Bernawati and Saputra (2020) investigated the impact of ethical work climate on whistleblowing intention, incorporating job satisfaction and self-efficacy as mediating variables within the framework of the Theory of Planned Behavior. The study was conducted at a state-owned bank in Jakarta, Indonesia, with data collected from 210 banking employees through purposive sampling. Structural equation modeling with the Lisrel program was used for hypothesis testing. The findings indicated that ethical work climate exerted a positive influence on job satisfaction, self-efficacy and whistleblowing intention, demonstrating that a supportive ethical work environment enhances both the motivation and the confidence of employees to report organizational misconduct.

Antoh et al. (2024) investigated whistleblowing intentions among internal auditors in Indonesia using the integrated ethical decision-making model (I-EDM), integrating attitude from the Theory of Planned Behavior into the ethical judgment stage and examining whether perceived ethical climate influences each step of the whistleblowing decision-making process. Data were collected from both external and internal auditors working in audit firms and manufacturing and financial services companies. The findings provided empirical evidence that attitude toward whistleblowing plays a critical role in the process, with auditors who hold more favorable views toward reporting being significantly more likely to intend to blow the whistle. Importantly, perceived ethical climate was found to moderate the relationship between ethical awareness and the attitude toward whistleblowing as well as the connection between attitude and external whistleblowing intention, demonstrating that organizational ethical context shapes whistleblowing decision-making at multiple stages.

Wang et al. (2024) examined the relationship between ethical leadership and whistleblowing intentions among accountants, treating ethical leadership as a critical factor in shaping the ethical climate within organizations. Employing a mixed-methods approach combining surveys and semi-structured interviews, the study investigated whether ethical leadership practices influence accountants' willingness to report ethical misconduct and organizational wrongdoing. The findings indicated that ethical leadership was significantly and positively associated with greater whistleblowing intentions, suggesting that leaders who model ethical behaviour and foster open communication create an environment in which accountants feel both morally obligated and organizationally supported to disclose wrongdoing.

Santos and Larasati (2025) conducted a cross-national empirical study examining the whistleblowing intentions of accountants and auditors in the Philippines and Indonesia, focusing on factors including independence commitment, rationalization and ethical decision-making. The findings revealed meaningful cross-cultural differences in the determinants of internal and external whistleblowing intentions, with independence commitment emerging as a significant predictor in both contexts. The study highlighted the importance of establishing organization-specific reporting mechanisms and

whistleblowing systems that are aligned with the professional values of accountants and called for ethical leadership to serve as a moral compass in shaping a culture conducive to disclosure.

2.2. The Mediating Role of Professional Commitment in the Effect of Ethical Climate on Whistleblowing

Hayati and Wulanditya (2018) examined attitudes toward whistleblowers, organizational commitment, ethical climate principles, and self-efficacy as joint determinants of fraud disclosure, providing evidence that organizational commitment operates alongside ethical climate perceptions in shaping employees' willingness to disclose fraudulent practices.
Shafer, Poon, and Tjosvold (2013) examined ethical climate, goal interdependence, and commitment among Asian auditors, finding that ethical climate perceptions were associated with auditors' organizational commitment and that cooperative goal structures further reinforced this relationship.

Cullen, Parboteeah, and Victor (2003), in a two-study analysis, examined the effects of ethical climates on organizational commitment and found that climates emphasizing benevolence and principled reasoning were positively associated with commitment, while climates emphasizing self-interest were negatively associated with it.

McManus and Subramaniam (2014) examined the organizational and professional commitment of early-career accountants, testing whether mentoring and organizational ethical climate matter; the findings indicated that a supportive ethical climate was positively associated with both organizational and professional commitment among early-career professionals.

English (2008) examined the tension between "climate for ethics" and occupational-organizational commitment conflict, highlighting circumstances under which strong ethical climates and professional versus organizational loyalties can pull in different directions.

Okpara and Wynn (2008), in the Nigerian context, examined the impact of ethical climate on job satisfaction and organizational commitment, with implications for management development, and found that a positive ethical climate was associated with higher levels of both job satisfaction and commitment.

Taylor and Curtis (2010) employed the Layers of Workplace Influence theory to examine whistleblowing among public accounting audit seniors, focusing specifically on the roles of professional commitment, organizational commitment, colleague commitment and moral intensity. The study found that moral intensity was positively related to both the likelihood of initially reporting an observed violation and the perseverance in doing so. Importantly, high levels of professional identity increased the likelihood of initial reporting, whereas organizational commitment drove perseverance in reporting over time. These findings underscored the multidimensional nature of commitment-based influences on whistleblowing and highlighted the need to distinguish between different types of commitment when predicting reporting behavior in public accounting settings.

Elias (2008) examined professional commitment and anticipatory socialization as two determinants of whistleblowing among auditing students. The findings showed that students who were close to graduation, more committed to the profession, and held more positive perceptions of financial reporting (the study's measure of anticipatory socialization) were more likely to blow the whistle on illegal management actions.

Tuan Mansor et al. (2020) examined the whistleblowing intentions of external auditors in Malaysia and investigated the influence of professional commitment and independence commitment on this intention. Data were collected from 274 external auditors using a structured questionnaire administered by post and SmartPLS was employed for the analysis. The findings demonstrated that both professional commitment and independence commitment had a significant and positive influence on whistleblowing intention, providing empirical support for the argument that professional factors can meaningfully increase auditors' propensity to report organizational wrongdoing.

Rogošić and Perica (2023) explored the relationship between affective professional commitment and adherence to accounting ethics principles among accounting professionals, with particular attention to the mediating role of the professional code of ethics. Using data from practicing accountants, the authors found that higher levels of affective professional commitment were positively associated with greater sensitivity to accounting ethics principles. The code of ethics was found to partially mediate this relationship, suggesting that professional commitment and formal ethical codes operate together as complementary mechanisms in shaping accountants' ethical orientations and behavioral standards.

Namazi et al. (2023) examined the effects of anticipatory socialization on internal whistleblowing intentions among Iranian undergraduate accounting students, with professional commitment serving as a mediator and perceived moral intensity as a moderator. This study adopted a quantitative research design based on post-evaluation. Data were collected from students close to graduation. The results confirmed that professional commitment significantly mediated the relationship between anticipatory socialization and whistleblowing intention while perceived moral intensity moderated this mediation. These findings highlighted the developmental and contextual conditions under which professional commitment translates into a meaningful propensity to report ethical violations and contributed novel evidence regarding the role of professional socialization processes in shaping whistleblowing behavior among future accounting professionals.

The literature reviewed above demonstrates that whistleblowing in the accounting profession is a multidimensional phenomenon shaped by the interaction of individual, organizational and contextual factors. Evidence from studies spanning over two decades consistently points to two key antecedents: the ethical climate of the organization and the professional commitment of the individual. While earlier research independently established the theoretical foundations of these constructs, more recent

empirical studies have begun to investigate the mechanisms by which they collectively influence whistleblowing intention. A particularly noteworthy gap in the current literature concerns the mediating ways in which ethical climate influences whistleblowing intention specifically, the question arises as to whether the influence of ethical climate operates indirectly through the strengthening of professional commitment. This study aims to address this gap by testing a mediating model, illustrated in Figure 1, in which professional commitment serves as the mechanism by which ethical climate influences whistleblowing intention. This work not only expands the theoretical framework of whistleblowing research into a context that has received limited empirical attention, but also provides practitioners and professional organizations with evidence-based insights to create more conducive organizational environments for the disclosure of wrongdoing.

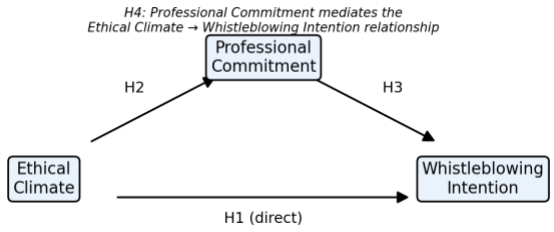


Figure 1. Conceptual model

3. Methodology

This study adopts a quantitative research design grounded in the positivist paradigm, aiming to test theoretically derived hypotheses through the statistical analysis of data collected with a structured survey instrument. The research examines the mediating role of professional commitment in the relationship between ethical climate and whistleblowing intention among accounting professionals in Türkiye. Ethical climate is posited as the independent variable, professional commitment as the mediating variable, and whistleblowing intention as the dependent variable. The model tests both the direct effect of ethical climate on whistleblowing intention and the indirect effect operating through professional commitment.

On the basis of this theoretical framework and the reviewed literature, the following hypotheses are proposed:
H_1: Ethical climate perception has a significant and positive effect on whistleblowing intention among accounting professionals.
H_2: Ethical climate perception has a significant and positive effect on professional commitment among accounting professionals.
H_3: Professional commitment has a significant and positive effect on whistleblowing intention among accounting professionals.
H_4: Professional commitment mediates the relationship between ethical climate perception and whistleblowing intention among accounting professionals.

The sample for this study consists of all active CPAs and Sworn-in CPAs operating in Konya and registered with TÜRMOB. Data were collected through an online survey distributed over a period of approximately four weeks. A total of 358 usable responses were obtained and included in the final analysis. This sample size is considered sufficient for structural equation modeling because it exceeds the commonly recommended minimum of 200 observations for mediation analyses (Hayes, 2017) and meets the rule of ten observations per indicator applied to the 36 measurement items included in the instrument (Hair et al., 2019).

Data were collected using a two-part, self-administered questionnaire. The first part included demographic information such as gender, age, job title, years of experience, type of employment, and education level. The second part included Likert-type measurement scales for three study constructs. All items were rated on a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). Ethical climate was measured using 13 items adapted from the Ethical Climate Questionnaire (ECQ), developed by Victor and Cullen (1988) and revised by Cullen et al. (1993), encompassing three sub-dimensions: individual ethics, professional ethics, and organizational ethics. Professional commitment was measured using 11 items adapted from scales developed by Aranya and Ferris (1984) and Blau (1985); the three-component structure of emotional (affective), normative, and continuance commitment follows the conceptualization of Meyer, Allen, and Smith (1993). Whistleblowing intention was measured using 12 items adapted from the scales of Near and Miceli (1985) and Park and Blenkinsopp (2009), encompassing internal whistleblowing, external whistleblowing, and perceived barriers to whistleblowing. Items WB9-WB12, originally worded to reflect perceived barriers to reporting, were reverse-coded prior to their inclusion in the composite Whistleblowing Intention factor, such that higher scores indicate fewer perceived barriers and, consistent with the other items in the scale, greater whistleblowing intention. Turkish adaptations of all scales were performed using a back-and-forth translation procedure to ensure linguistic equivalence, and content validity was ensured through expert review by academics specializing in accounting ethics and organizational behavior.

Data were analyzed using the R programming language. The analytical procedure was performed in several sequential stages. First, descriptive statistics and Pearson correlation coefficients were calculated to characterize the sample and examine the pairwise relationships between the study variables. Second, the underlying statistical assumptions of structural equation modeling were evaluated, including tests for univariate and multivariate normality, multicollinearity, and autocorrelation. Third, confirmatory factor analysis (CFA) was performed using the lavaan package to evaluate the psychometric properties of the measurement model. Fourth, the structural model was estimated to test for hypothesized direct and indirect relationships.

4. Findings

4.1. Demographic Findings

The demographic characteristics of 358 respondents were examined through frequency analysis. The results are presented in Table 1.

Table 1. Demographic information about the respondents

Variable	Category	f	%
Gender	Male	319	89.1%
	Female	39	10.9%
Age	25-34	88	24.6%
	35-44	134	37.4%
	45-54	97	27.1%
	55+	39	10.9%
Title	CPA	295	82.4%
	Sworn-in CPA	63	17.6%
Experience	1-5 years	64	17.9%
	6-10 years	107	29.9%
	11-20 years	113	31.6%
	20+ years	74	20.7%
Employment Type	Employed in a firm	120	33.5%
	Public institution	40	11.2%
	Self-employed	198	55.3%
Education Level	Doctoral Degree	25	7%
	Bachelor's Degree	198	55.3%
	Master's Degree	105	29.3%
	Associate Degree	30	8.4%

An analysis of the demographic characteristics of the 358 accounting professionals participating in the study reveals that the majority of respondents (89.1%) are male, while female respondents constitute 10.9% of the sample. Regarding age distribution, the 35-44 age group constitutes the largest segment with 37.4%, followed by the 45-54 age group with 27.1%; this indicates that the sample is predominantly composed of individuals in the professional maturity stage of their careers. In terms of professional title, the vast majority of respondents (82.4%) hold the title of Certified Public Accountant (SMMM), while Sworn-in CPA (YMM) constitutes 17.6% of the sample. The consistency of these percentages with the general distribution of accounting professionals in Türkiye can be considered a positive indicator of the sample's representativeness. In terms of professional experience, respondents with 11-20 years of experience constituted the largest group at 31.6%, closely followed by those with 6-10 years of experience at 29.9%, indicating that the sample generally has a relatively experienced professional profile. Regarding employment type, more than half of the respondents (55.3%) were self-employed, while those employed by a firm made up 33.5% of the sample. The proportion of accounting professionals working in public institutions remained relatively low at 11.2%. In terms of education level, those with a bachelor's degree were the dominant group at 55.3%, followed by master's degree holders at 29.3%. Respondents with associate's degrees (8.4%) and doctorates (7.0%) were relatively limited but represented similar proportions within the sample.

4.2. Confirmatory factor analysis (CFA) and validation of the measurement model

Confirmatory Factor Analysis (CFA) was performed to assess the psychometric adequacy of the measurement model, which included three latent constructs: Ethical Climate, Professional Commitment and Whistleblowing Intention. Each construct was estimated as a single first-order latent factor, with its items loading directly onto the corresponding construct: the 13 Ethical Climate items loaded directly on Ethical Climate, the 11 Professional Commitment items loaded directly on Professional Commitment, and the 12 Whistleblowing Intention items loaded directly on Whistleblowing Intention. Although each construct was conceptually informed by three theoretically distinct content areas – Individual Ethics, Professional Ethics and Organizational Ethics for Ethical Climate; Emotional Commitment, Normative Commitment and Continuance Commitment for Professional Commitment; and Internal Whistleblowing, External Whistleblowing and Perceived Barriers for Whistleblowing Intention – these content areas were not estimated as separate first-order factors within a second-order (hierarchical) structure. Item-level statistics disaggregated by these content areas are reported in Table 2 for descriptive purposes only, alongside construct-level reliability and validity statistics for the three single-factor constructs used in the structural model reported in Section 4.5. This modeling choice is consistent with the theoretical frameworks proposed by Victor and Cullen (1988), Aranya and Ferris (1984) and Near and Miceli (1985), respectively. Construct validity refers to how accurately a measurement instrument captures the theoretical concept it aims to assess (Sekaran & Bougie, 2010). To examine construct validity, CFA was performed using robust maximum likelihood estimation (MLR), which provides robust standard errors and a scaled test statistic, and global model fit indices were evaluated along with standardized factor loadings. Convergent validity was assessed by calculating Composite Reliability (CR) and Average Variance Extracted (AVE) values, while discriminant validity was examined by comparing AVE values with Maximum Shared Variance (MSV) and Mean Shared Variance (ASV). Additionally, internal consistency reliability was examined using Cronbach's alpha coefficients, calculated separately for each of the nine content areas listed above, to ensure the stability and consistency of the measurement scales.

Table 2. Item-level factor loadings, content-area-level statistics, and construct-level reliability and validity

Factor	Items	λ	CR	AVE	MSV	ASV	Cronbach's α
Individual Ethics	EI1	.796	0.848	0.583	0.389	0.251	0.848
	EI2	.748					
	EI3	.762					
	EI4	.747					
Professional Ethics	EI5	.765	0.861	0.549	0.386	0.262	0.858
	EI6	.763					
	EI7	.700					
	EI8	.790					
	EI9	.681					
Organizational Ethics	EI10	.795	0.849	0.585	0.389	0.251	0.849
	EI11	.776					
	EI12	.725					
	EI13	.761					
Emotional Commitment	MB1	.822	0.877	0.641	0.482	0.284	0.877
	MB2	.796					
	MB3	.815					
	MB4	.768					
Normative Commitment	MB5	.824	0.873	0.633	0.482	0.290	0.873
	MB6	.789					
	MB7	.798					
	MB8	.769					
Continuance Commitment	MB9	.749	0.804	0.577	0.482	0.255	0.803
	MB10	.760					
	MB11	.771					
Internal WB	WB1	.805	0.884	0.656	0.548	0.323	0.883
	WB2	.833					
	WB3	.834					
	WB4	.765					
External WB	WB5	.800	0.867	0.621	0.587	0.582	0.868
	WB6	.777					
	WB7	.815					
	WB8	.759					
Perceived Barriers	WB9	.795	0.867	0.619	0.297	0.307	0.866
	WB10	.755					
	WB11	.812					
	WB12	.785					
Construct-level reliability and validity (single-factor model)							
Ethical Climate	(13 items)		0.945	0.570			
Professional Commitment	(11 items)		0.947	0.621			
Whistleblowing Intention	(12 items)		0.954	0.632			

The results of the confirmatory factor analysis revealed that the measurement model demonstrated good fit to the data, as evidenced by the obtained fit indices ($\chi^2/df = 2.14$, CFI = 0.961, TLI = 0.957, RMSEA=0.056 [90% CI: 0.048, 0.064], SRMR=0.058); all of these indices met or exceeded the threshold values recommended in the literature (Hair et al., 2019; Hu & Bentler, 1999). The χ^2/df ratio of 2.14 falls within the commonly accepted range of 1-3, indicating a reasonable model-to-data correspondence without over-fitting. The CFI and TLI values both exceed the 0.95 threshold, reflecting strong incremental fit relative to the null model. The RMSEA value of 0.056 falls below the 0.06 boundary recommended by Hu and Bentler (1999), and its 90% confidence interval does not include values above 0.08, further supporting the adequacy of the measurement structure. The SRMR of 0.058 is likewise below the 0.08 threshold, indicating that the average standardized residual covariance is acceptably small.

In terms of convergent validity, all standardized factor loadings ranged from .681 to .834, exceeding the minimum threshold of 0.50 suggested by Hair et al. (2019) and demonstrating statistical significance at $p < 0.001$. Composite reliability (CR) values for the nine content areas ranged from 0.804 to 0.884 and mean variance inference (AVE) values ranged from 0.549 to 0.656, both exceeding the thresholds of 0.70 and 0.50, respectively. These findings provide strong evidence of convergent validity across all constructs. Furthermore, Cronbach's alpha coefficients ranged from 0.803 to 0.883, indicating a high level of internal consistency reliability for all measurement scales. At the content-area level, the AVE values reported in Table 2 exceed the corresponding maximum shared variance (MSV) and mean shared variance (ASV) values for each of the nine content areas, which is descriptively consistent with adequate separation among these areas; however, because the content areas were not estimated as separate first-order factors, these comparisons do not by themselves constitute a formal test of discriminant validity among latent constructs. At the level of the three latent constructs used in the structural model, discriminant validity was supported by the Fornell-Larcker criterion, with the square root of AVE for each construct (Table 4) exceeding its correlations with the other two constructs.

4.3. Assessment of Statistical Assumptions

In perception-based survey research, statistical problems such as multicollinearity and autocorrelation can threaten the robustness of the findings. Various diagnostic procedures were applied to reduce these potential biases. The independence of the residuals was examined using the Durbin-Watson statistic, which yielded a value of 1.881 with an autocorrelation coefficient of 0.053 and a p-value of 0.248. Since values between 1.5 and 2.5 are generally interpreted as indicating the absence of autocorrelation and the p-value exceeded the significance threshold of 0.05, this result confirms that the residuals are statistically independent (Hair et al., 2019).

Table 3. Regression diagnostics

	D-W Statistic	Autocorrelation	p-value	Result
Panel A: Autocorrelation Test (Durbin-Watson)				
Residuals	1.881	0.053	0.248	No autocorrelation
Panel B: Multicollinearity Diagnostics (VIF & Tolerance)				
Variable	**Tolerance**	**VIF**	**Tolerance Threshold**	**VIF Threshold**
Ethical Climate (EI)	0.683	1.464	>0.10	<5.0
Professional Commitment (MB)	0.683	1.464	>0.10	<5.0
Multivariate Normality				
Test	**b1p (Skewness)**	**b2p (Kurtosis)**	**Critical Value p(p+2)**	**Result**
Mardia's Coefficient	136.34	1346.07	1368 (36×38)	MLR Estimator Applied

For the two predictor variables included in the structural model, Variance Inflation Factor (VIF) and Tolerance statistics were calculated to assess the presence of multicollinearity between the predictor variables. Both Ethical Climate and Professional Commitment yielded the same Tolerance values of 0.683 and VIF values of 1.464. Established criteria indicate that Tolerance values above 0.10 (Menard, 2002) and VIF values below 5.0 (Hair et al., 2019; Shrestha, 2020) reflect the absence of problematic multicollinearity. Accordingly, the results confirm that multicollinearity does not pose a problem in the current model.

4.4. Descriptive statistics and correlations

Descriptive statistics and bivariate relationships among the study variables are summarized in Table 4. Table 4 reports means, standard deviations, Pearson correlation coefficients, skewness and kurtosis values, along with the square roots of the construct-level Average Variance Extracted (AVE) values (reported in Table 2) on the diagonal, which serve as an indicator of discriminant validity.

Table 4. Descriptive statistics and correlation coefficients of variables

Variables		1	2	3	Mean	SD	Skew.	Kur.
1. Ethical Climate	*r*	(0.755)			2.97	0.68	0.03	-0.07
2. Professional Commitment	*r*	0.563**	(0.788)		3.02	0.76	0.10	-0.26
3. Whistleblowing Intention	*r*	0.573**	.595**	(0.795)	2.98	0.76	-0.01	-0.44

The mean scores for Ethical Climate (M=2.97, SD=0.68), Professional Commitment (M=3.02, SD=0.76) and Whistleblowing Intention (M=2.98, SD=0.76) are close to the midpoint of the scale, indicating moderate levels in all constructs. Skewness and kurtosis values remained within acceptable ranges, further supporting the assumption of univariate normality. The correlation matrix reveals statistically significant and positive relationships between the three study variables. Ethical Climate showed a significant positive correlation with both Professional Commitment (r=0.563, < 0.01) and Whistleblowing Intention (r=0.573, p<0.01), indicating that a more positive ethical climate is associated with higher levels of professional commitment and greater willingness to whistleblow. Similarly, Professional Commitment showed a significant positive correlation with Whistleblowing Intention (r=0.595, p<0.01), suggesting that individuals with stronger professional commitment are more likely to report organizational misconduct. Collectively, these correlations provide preliminary support for the presumed structural relationships and are consistent with the theoretical framework underlying the present study.

4.5. Structural Equation Model and Mediating Effect Analysis

In the first stage of the analysis, the measurement model was estimated and confirmed to exhibit satisfactory psychometric properties as detailed in the previous section. Following the validation of the measurement structure, the structural model was examined to test the presumed relationships between the three latent constructs.

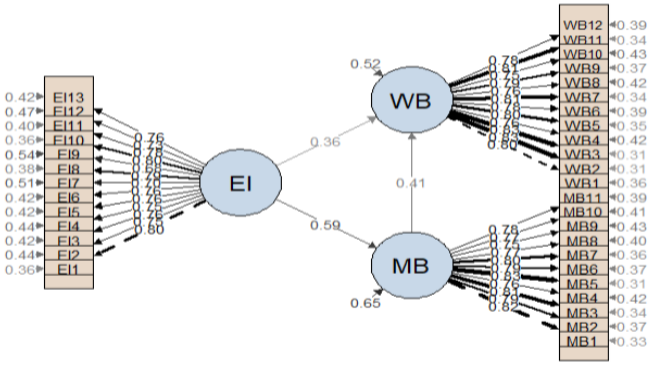


Figure 2. Structural equation model results.

Goodness-of-fit statistics for the structural model indicate acceptable fit (χ^2/df=2.21; CFI=0.958; TLI=0.953; RMSEA=0.058 [90% CI: 0.051, 0.066]; SRMR=0.061), with all values meeting the proposed thresholds, thus confirming that the proposed structural framework adequately represents the observed data. Parameter estimates of the structural equation model are presented in Table 5.

Table 5. Parameter estimates for the structural equation model

Dependent Variable	Independent Variable	β	S.E.	z	p
Professional Commitment	Ethical Climate (a)	0.593	0.065	9.12	***
Whistleblowing Intention	Professional Commitment (b)	0.412	0.058	7.10	***
Whistleblowing Intention	Ethical Climate (c)	0.360	0.059	6.10	***

Note. β = standardized beta coefficient; S.E. = standard error; z = critical ratio. *** p < 0.001.

As reported in Table 5, Ethical Climate has a statistically significant and positive effect on Professional Commitment (β=0.593, p<0.001), indicating that a more favorable ethical climate is associated with higher levels of professional commitment among accounting professionals. Furthermore, Professional Commitment has a significant positive effect on Whistleblowing Intention (β=0.412, p<0.001), suggesting that individuals with stronger professional commitment are more likely to report organizational misconduct. Additionally, Ethical Climate has a significant direct effect on Whistleblowing Intention (β=0.360, p<0.001), supporting the assumed direct pathway in the structural model. To assess the mediating role of professional commitment in the relationship between ethical environment and whistleblowing intention, the structural model was re-estimated using the Bootstrap procedure with 5000 resamples and a 95% bias-corrected confidence interval. This approach is considered more robust and statistically reliable than traditional methods such as the Baron and Kenny procedure or the Sobel test, particularly for assessing indirect effects (Hayes, 2017).

Table 6. Mediating effect of professional commitment

Independent Variable	Mediator	Dependent Variable	β (indirect)	Lower (95% CI)	Upper (95% CI)	Mediation Type

Ethical Climate	Professional Commitment	Whistleblowing Intention	0.244	0.182	0.348	Complementary Mediation

Note: **** p <.001. CI = 95% Bias-Corrected Confidence Interval.*

As reported in Table 6, the indirect effect of Ethical Climate on Whistleblowing Intention through Professional Commitment is statistically significant (β=0.244, 95% CI [0.182, 0.348]). Since the confidence interval does not include zero, the significance of the indirect effect has been confirmed (Hayes, 2017). A summary of the direct, indirect and total effects is presented in Table 7.

Table 7. Summary of direct, indirect and total effects

Effect Type	Path	β	95% CI	p
Direct Effect	EI → MB (a)	0.593	[0.520, 0.778]	***
Direct Effect	MB → WB (b)	0.412	[0.290, 0.522]	***
Direct Effect	EI → WB (c)	0.360	[0.273, 0.504]	***
Indirect Effect	EI → MB → WB (a×b)	0.244	[0.182, 0.348]	***
Total Effect	EI → WB (c + a×b)	0.604	[0.543, 0.753]	***

Note: **** p <.001. CI = 95% Bias-Corrected Confidence Interval.*

According to Zhao et al. (2010), when both the direct effect (c) and the indirect effect (a × b) are significant and point in the same direction, the mediation model is classified as complementary mediation. In this study, the direct effect of Ethical Climate on Whistleblowing Intention is significant and positive (β=0.360) and the indirect effect through Professional Commitment is also significant and positive (β=0.244). Both effects are theoretically consistent, demonstrating that Professional Commitment partially mediates the relationship between Ethical Climate and Whistleblowing Intention through complementary mediation. The total effect of Ethical Climate on Whistleblowing Intention is β=0.604 (95% CI [0.543, 0.753]).

These findings demonstrate that Ethical Climate is related to Whistleblowing Intention through two pathways. First, a positive ethical environment is directly associated with accountants' willingness to report irregularities, consistent with organizational norms that legitimize disclosure. Secondly, it is indirectly related to whistleblowing through its association with professional commitment. This is associated with individuals' sense of professional responsibility and ethical obligation to act against observed irregularities.

5. Discussion

This study investigated the mediating role of professional commitment in the relationship between ethical climate and whistleblowing intention among accounting professionals in Konya, Türkiye. Structural equation modeling results provided empirical support for all four hypotheses, and bootstrap analysis confirmed the existence of complementary mediation. Rather than restating these results, the following discussion situates them within the broader literature on whistleblowing and accounting ethics, considering where the present findings converge with, extend, or diverge from prior evidence.

The finding that ethical climate exerts a direct positive influence on whistleblowing intention is consistent with the theoretical propositions of Victor and Cullen (1988) and with empirical evidence reported by Antoh et al. (2024) and Scheetz and Fogarty (2019), who likewise found that a supportive ethical climate is associated with greater willingness to report wrongdoing. This convergence suggests that accounting professionals who perceive their work environments as ethically sound are more likely to report observed malpractice, with the corporate ethics context functioning as a normative signal that mitigates the perceived personal risk of disclosure. The present result stands in contrast, however, to Rothwell and Baldwin (2006), who found that ethical climate generally failed to predict whistle-blowing consistently among police officers, with supervisory status emerging as the stronger predictor instead. This divergence may reflect occupational differences between accounting and law-enforcement settings, or the fact that the present study models ethical climate's effect jointly with professional commitment rather than in isolation. In the Turkish accounting context, where the culture of whistleblowing is relatively underdeveloped compared to Anglo-American environments, this direct effect underscores the importance of developing ethically supportive work environments as a condition for disclosure.

The finding that ethical climate positively influences professional commitment aligns with the logic that organizations governed by principled ethical norms create conditions that strengthen professionals' identification with the values and standards of their profession, and is consistent with Cullen, Parboteeah, and Victor (2003), McManus and Subramaniam (2014), and Okpara and Wynn (2008), who similarly reported positive associations between ethical climate and organizational or professional commitment in other occupational and national contexts. The present result also extends the work of Rogošić and Perica (2023), which showed that affective professional commitment is closely related to the internalization of accounting ethics principles, by suggesting that the organizational ethical context itself is a significant antecedent of professional commitment formation, rather than only a correlate of it. At the same time, English (2008) cautions that a strong climate for ethics can occasionally come into tension with occupational-organizational commitment; the present cross-sectional design cannot rule out such tensions, which future research could usefully examine.

The finding that professional commitment positively predicts whistleblowing intention is consistent with Taylor and Curtis (2010), who showed that professional identity increased the likelihood of initial whistleblowing among senior public accounting auditors, with Tuan Mansor et al. (2020), who found that professional commitment significantly predicted whistleblowing intention among external auditors in Malaysia, and with Elias (2008), who reported a similar association between professional commitment and whistleblowing tendencies among auditing students. Extending this evidence to the Turkish CPA and sworn-in CPA population, the current findings suggest that accounting professionals who strongly identify with the ethical standards of their profession perceive whistleblowing not only as permissible but also as an expression of professional duty, with professional commitment functioning as an internalized moral compass associated with the translation of the profession's abstract ethical norms into concrete behavioral tendencies.

The mediating role of professional commitment in the relationship between ethical climate and whistleblowing intention, the fourth and central hypothesis, was supported by the bootstrap analysis, consistent with the complementary mediating framework proposed by Zhao, Lynch, and Chen (2010). This pattern suggests that ethical climate is related to whistleblowing intention through two pathways: a direct normative pathway in which a supportive ethical context is associated with disclosure, and an indirect motivational pathway in which a positive ethical climate is associated with stronger professional commitment, which in turn is associated with a greater sense of professional obligation to report wrongdoing. These findings are consistent with the mediating model proposed by Namazi, Ebrahimi, and Sarikhani (2023), who identified professional commitment as a significant mediating mechanism in the whistleblowing process among accounting students, and with Hayati and Wulanditya (2018), who likewise found that organizational commitment operates alongside ethical climate perceptions in shaping disclosure behavior; the present study extends this evidence to a professional sample of practicing accountants.

6. Conclusion

The accounting profession occupies a unique and significant position in the architecture of financial accountability, and the willingness of its practitioners to report observed malpractice represents one of the most direct expressions of this accountability in practice. This study aimed not to investigate whether ethical climate and professional commitment predict whistleblowing intention, but rather how these forces interact, and specifically whether the organizational ethical environment partly shapes whistleblowing intention by fostering a deeper sense of professional obligation in the individual. The structural evidence presented here is consistent with an affirmative answer, through the indirect pathway via professional commitment. The present study did not directly measure identity transformation, internalization, or the subjective experience of whistleblowing, so the following interpretation should be read as a theoretical proposition for future research rather than a direct finding: whistleblowing in the accounting profession may be neither a purely rational calculation nor a purely inclinational act, but rather an outcome shaped by the intersection between the moral atmosphere created by organizations and the professional identity that individuals internalize throughout their careers. On this reading, a positive ethical climate may do more than reduce the perceived cost of whistleblowing; it could also shape professional identity in ways that make disclosure feel less like an act of extraordinary courage and more like an expression of professional duty. Testing this interpretation directly would require measures of identity and lived experience that were beyond the scope of the present cross-sectional design.

The implications of this perspective may plausibly extend beyond the accounting profession, although this remains a theoretical proposition to be tested rather than a finding of the present study. In other professional contexts where ethical breaches have systemic consequences, such as healthcare, law, or public administration, fostering strong professional identities in ethically supportive organizational environments could in principle be one strategy for maintaining a culture of accountability. Rules and compliance mechanisms remain important; the present findings do not show that they are ineffective, but rather suggest that they may not be sufficient on their own, and that they are likely to operate together with, rather than as a substitute for, the ethical and professional conditions examined here. This reading is consistent with prior evidence that organizational support, formal disclosure policies, procedural fairness, and internal rewards can each shape whistleblowing intentions and the choice of reporting channel (Barnett, Cochran, & Taylor, 1993; Seifert, Sweeney, Joireman, & Thornton, 2010; Brink, Lowe, & Victoravich, 2013; Cho & Song, 2015); this literature indicates that rules alone may not be sufficient, but it does not indicate that they are ineffective or merely superficial. For the CPAs and sworn-in CPAs sampled in Konya, particularly amid ongoing reforms in financial regulation and professional governance, these findings point to a modest, context-specific agenda. Alongside whistleblower protection legislation, investment in the professional training of accountants and the ethical quality of the environments in which they work may be worth considering. TÜRMOB and related institutions may find these findings a useful starting point for such efforts, though broader, representative evidence would be needed before drawing firm policy conclusions.

There are some limitations to consider when interpreting the findings of this study. The cross-sectional survey design hinders causal inferences and does not allow for an examination of how perceptions of ethical climate and professional commitment evolve over time. The sample was drawn only from CPAs and sworn-in CPAs registered with TÜRMOB in Konya; the findings should accordingly be read as applying to this regional sample rather than to Türkiye as a whole, and this may further limit generalizability to accounting professionals operating in different national, regulatory or cultural contexts. In addition, ethical climate was operationalized as each respondent's individual perception of their working environment rather than as a validated shared, organizational-level construct, and the sample mixed self-employed practitioners (55.3%), firm employees (33.5%), and public-sector employees (11.2%); the organization or work context to which each participant's ethical-climate ratings refer, particularly for the self-employed, was not recorded. Conclusions about ethical climate are therefore best

understood as pertaining to perceived ethical climate at the individual level, rather than to any shared organizational climate. A further limitation concerns the operationalization of the outcome construct: internal and external whistleblowing were combined into a single latent variable together with perceived barriers, whereas prior research indicates that internal and external whistleblowing follow different dynamics and are shaped by different determinants (Dworkin & Baucus, 1998; Park & Blenkinsopp, 2009), and that organizational ethical culture relates differently to inaction, internal reporting, and external whistleblowing (Kaptein, 2011). Perceived barriers, in particular, are conceptually closer to an antecedent or constraint on whistleblowing than to a dimension of the behavior itself. Future studies should model internal whistleblowing, external whistleblowing, and perceived barriers as separate constructs to allow a more precise test of the mechanisms proposed here. Furthermore, self-report-based measures introduce the possibility of common methodological bias and social acceptability effects, especially given that whistleblowing is a sensitive research topic. Finally, the model examined professional commitment as a single mediating pathway; other potential mechanisms such as perceptions of organizational justice, ethical self-efficacy or fear of retaliation were not included and may lead to additional variance in whistleblowing intention. Additionally, the sample is heavily skewed toward male respondents (89.1%), which may limit the generalizability of the findings given that prior research has demonstrated significant gender differences in whistleblowing behavior among accounting professionals in Türkiye (Erkmen et al., 2014).

Future studies should seek more gender-balanced samples to examine whether the mediation pathway identified here operates equivalently across male and female accountants.
Future research in this area will benefit from longitudinal designs that can track over time how professional commitment evolves in response to changing ethical environments, and qualitative approaches that illuminate the lived experiences of accountants faced with the decision to speak out or remain silent. International comparative studies examining how cultural and regulatory factors influence the mediation pathway described here will further enrich the theoretical framework. Ultimately, understanding why some professionals become whistleblowers and others do not require only better data but also a broader understanding of the organizational and institutional forces that enable ethical action.

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Information
Conflict of Interest: The author declares that there is no conflict of interest among the authors.
Derived Publication: This study has not been derived from any previously published work.
Funding: No financial support was received during the preparation of this article.
Ethical Considerations: Ethical approval for this study was obtained from the Scientific Ethics Evaluation Board of Selçuk University, Faculty of Economics and Administrative Sciences, with decision number 10/92, dated June 16, 2026.

Author Contribution: As the article was written by a single author, the author's contribution rate is 100%.
Declaration of Artificial Intelligence Use: During the preparation of this article, the artificial intelligence tool ChatGPT was used to improve language fluency and make spelling and grammatical revisions. The tool was not used to generate the scientific content, data analysis, or findings of the research; its use was limited to improving the language and expression of the manuscript.

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