



The Effect of Affective Commitment, Whistleblowing and Turnover Intention on Ethical Decision Making of Accounting Professionals

Zülküf ÇEVİK¹

Abstract

Ethics has become an increasingly emphasized issue in recent years. Ethical decision-making is an action needed in both social and work life. One of the most critical issues in the professional life of accounting professionals is making ethical decisions. This study aimed to examine (i) the ethical decision-making levels of professional accountants and (ii) the impact of affective commitment, whistleblowing, and turnover intention on the ethical decision-making levels of accounting professionals. In this context, quantitative research was conducted with the participation of 147 professional accountants working in Sakarya. Frequency analysis, exploratory factor analysis, internal consistency test, descriptive statistics, independent samples T-Test, Hedge's g test, correlation, and multiple regression analysis were used to analyze the data. According to the findings, the ethical decision-making levels of professional accountants were pretty high. Ethical decision-making was positively associated with affective commitment and external whistleblowing. Female accountants' levels of ethical decision-making, external whistleblowing, and affective commitment to the organization were significantly higher than their male colleagues. In the multiple regression analysis, external whistleblowing and affective commitment positively affected ethical decision-making, while no action in whistleblowing had a negative effect. The research findings were discussed, and some suggestions were provided for further study in the field.

Keywords: Ethics, Ethical Decision-making, Affective Commitment, Whistleblowing, Turnover Intention, Accounting Ethics.

JEL Codes: M10

Duygusal Bağlılık, İhbarcılık ve İşten Ayrılma Niyetinin Muhasebe Meslek Mensuplarının Etik Karar Vermeleri Üzerindeki Etkisi

Öz

Etik konusu son dönemlerde giderek daha fazla üzerinde durulan konulardan biri haline gelmiştir. Etik karar verme hem sosyal yaşamda hem de çalışma yaşamında ihtiyaç duyulan bir eylemdir. Özellikle muhasebe meslek mensuplarının profesyonel hayatında son derece önemli konulardan biri etik kararlar vermektir. Bu çalışmada; muhasebe meslek mensuplarının (i) etik karar verme düzeylerinin ve (ii) duygusal bağlılık, ihbarcılık ve işten ayrılma niyetinin, muhasebe meslek mensuplarının etik karar verme düzeylerine etkisinin incelenmesi amaçlanmıştır. Bu kapsamda Sakarya'da çalışan 147 muhasebe meslek mensubunun katılımıyla nicel bir araştırma gerçekleştirilmiştir. Verilerin analizinde frekans analizi, açıklayıcı faktör analizi, içsel tutarlılık testi, tanımlayıcı istatistikler (ortalama, standart sapma), bağımsız örneklem T Testi, Hedge g testi, korelasyon ve çoklu regresyon analizlerinden yararlanılmıştır. Bulgulara göre, muhasebe meslek mensuplarının etik karar verme düzeylerinin oldukça yüksek olduğu tespit edilmiştir. Etik karar verme, duygusal bağlılık ve dışsal ihbarcılık ile pozitif ilişkilendirilmiştir. Kadın muhasebe meslek mensuplarının, erkek meslektaşlarına göre etik karar verme, dışsal ihbarcılık ve örgüte duygusal bağlılık düzeyleri anlamlı bir şekilde daha yüksek tespit edilmiştir. Çoklu regresyon analizinde, dışsal ihbarcılık ve duygusal bağlılık etik karar vermeyi pozitif yönde etkilerken, ihbarcılıkta eylemsizlik ise negatif yönde etkilemiştir. Araştırma kapsamında elde edilen bulgular tartışılmış ve gelecek çalışmalar için önerilerde bulunulmuştur.

Anahtar Sözcükler: Etik, Etik Karar Verme, Duygusal Bağlılık, İhbarcılık, İşten Ayrılma Niyeti, Muhasebe Etiği

JEL Kodları: M10

¹ Sorumlu Yazar (Corresponding Author): Zülküf ÇEVİK, Dr., Öğr. Üyesi, Sakarya Üniversitesi, İşletme Fakültesi, İşletme Bölümü, Sakarya/Türkiye, zcevik@sakarya.edu.tr; ORCID ID: 0000-0002-1445-0518.

APA 6 Stili Kaynak Gösterimi: (To Cite This Article)

Çevik, Z. (2025). The effect of affective commitment, whistleblowing and turnover intention on ethical decision making of accounting professionals. *Muhasebe ve Vergi Uygulamaları Dergisi*, 18(1), 37-57. doi: <https://doi.org/10.29067/muvu.1487163>.



1. INTRODUCTION

Accounting professional ethics is crucial for the integrity and trustworthiness of the profession, as it cultivates the inherent quality of accountants and shapes their public image (Ying-shuan, 2015). The principles of ethics, including integrity, objectivity, professional secrecy, competence, and professional behavior, are essential for accounting professionals in their decision-making and in gaining trust and respect (Yarahmadi & Bohloli, 2015). Accounting ethics plays a vital role in ensuring the integrity and reliability of financial information. Ethical behavior among accountants is essential to prevent fraud and maintain the quality of financial reports (Edi & Enzelin, 2022; Goklas & Manurung, 2022; Kiradoo, 2020; Osunwole et al., 2020). The information accountants provide is vital to assisting managers, investors, and other users of financial statements in making rational economic decisions. The accuracy and reliability of this information also play an essential role in making these decisions accurate. Therefore, ethical improprieties by accountants can harm society, erode public trust, and disrupt the efficient functioning of capital markets (Williams & Elson, 2010). As intermediaries in capital markets, accountants are expected to prioritize their primary obligations to the public interest when reporting financial data. However, personal interest, not the public interest, prevails in some cases. Although many standards and legal and professional regulations guide the accounting profession, accounting scandals and ethical abuses in the business world are witnessed to continue, with examples such as Enron, WorldCom, Adelphia, and Tyco. Accounting frauds have significantly disrupted the functionality of the global economic system (Lail et al., 2017). According to Oboh (2019), the process by which accounting professionals make ethical decisions is heavily impacted by factors such as age, economic status, upbringing, moral idealism, relativism, the magnitude of consequences, and social consensus.

Although the importance of professional accountants' ethical decision-making for organizations and states is well-recognized (Bobek et al., 2015; Buchan, 2005), its intra-organizational reflections still need to be adequately examined. In particular, variables such as affective commitment, whistleblowing, and turnover intention, which are thought to be related to ethical decision-making, and the ethical decision-making levels of professional accountants need to be sufficiently researched.

There are various sets of variables that can influence ethical decision-making. These variables can be categorized as individual personality traits at the micro level (Antes et al., 2007); organizational factors at the meso level (Ahmad et al., 2003; Minett et al., 2009); and cultural (Vitell et al., 1993) and environmental factors (Mumford et al., 2007) at the macro level. This study aims to examine the predictive level of employee-organization interaction variables in the ethical decision-making processes of accountants. Specifically, variables such as affective commitment, which refers to an employee's emotional attachment and positive attitude toward the organization (Klein & Park, 2015); whistleblowing, which refers to reporting unethical or undesirable behaviors to internal or external authorities (Miceli & Near, 2002); and turnover intention, which develops due to dissatisfaction with working conditions and management processes (Islam & Alam, 2014), are expected to play a role in ethical decision-making.

By investigating the effects of these variables on accountants' ethical decision-making, the study seeks to contribute to a better understanding of the antecedents of ethical decision-making. The study began with a comprehensive literature review, which was followed by a detailed explanation of the research background, outlining the theoretical and empirical foundations of the hypotheses. Afterward, the empirical findings were presented and analyzed from theoretical, practical, and empirical perspectives.

2. LITERATURE REVIEW

In this section of the study, we examined research on whistleblowing, affective commitment, and turnover intention as factors influencing the process by which accounting professionals make ethical decisions.

There are many legal and professional regulations in accounting; whistleblowing is one of the types

of ethical behavior that can prevent unethical behavior. Whistleblowing is defined as “The disclosure by organizational members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers to persons or organizations that can influence the action” (Near & Miceli, 1985). Nader et al. (1972) defines whistleblowing as; “an act of a man or woman who, believing that the public interest overrides the interest of the organization he serves, blows the whistle that the organization is involved in corrupt, illegal, fraudulent or harmful activity.” In summary, whistleblowing is regarded as a set of behaviors that brings value to many people because it reduces unethical behavior occurring within an organization. Research on accountants' ethical decision-making levels has identified several key factors. Latan et al. (2019) found that the intention to report is influenced by ethical awareness, ethical judgment, emotion, and perceived moral intensity. Taylor and Curtis (2010) investigated the role of professional commitment, organizational commitment, and moral intensity on the likelihood and determination of whistleblowing. As a result of the study, moral intensity is associated with the probability and determination to report, and while a high level of professional identity increases the probability of reporting, commitment to the organization increases the determination to report (Taylor & Curtis, 2010).

Jeffrey et al. (1996) emphasized the relationship between moral intensity and professional commitment, ethical development, and rule-abiding attitudes, emphasizing that higher professional commitment is associated with higher moral reasoning. Shafer (2002) examined the impact of ethical pressure on management accountants and uncovered that it can lead to perceived organizational-professional conflict, decreased organizational commitment and job satisfaction, and increased turnover intentions. These studies indicate that accountants' levels of ethical decision-making are affected by the complex interaction of many different factors.

The research by Brody et al. (2020) investigated whistleblowing behavior in the accounting community, emphasizing the differences between accounting students and professionals in these situations. This study significantly contributed to the accounting ethics literature by focusing on the underrepresented context of India. Saeed and Siddiqui (2020) conducted research to examine the impact of roles, intention to promote the public good, and alignment with the organization on the perceptions of ethical climates within accounting firms and the inclination to disclose information. Through developing a conceptual framework and conducting empirical research, this paper enhances our understanding of when and why whistleblowing occurs within accounting firms. Davis et al. (2020) explored the ethical implications of whistleblowing in accounting, emphasizing the importance of understanding the various factors that influence ethical decision-making in these situations. The study underscores the role of whistleblowing in addressing fraudulent activities and its consequences for both whistleblowers and the accused companies. Ayres et al. (2022) examined how institutional logics affect Brazilian accounting professionals' intentions to report irregularities. Utilizing a qualitative approach and developing a typology of institutional logic influences, this study extends the classic whistleblowing model by providing a socio-institutional perspective on whistleblowing intentions.

Affective commitment involves employees' emotional attachment, identification with, and dedication to the organization (Allen & Meyer, 1990). Affective commitment plays a crucial role in influencing ethical decisions among accounting professionals. The studies have demonstrated that affective commitment also affects employees' willingness to report. The research in the literature shows that affective commitment positively affects the perception of the importance of accounting ethics principles and leads to a higher likelihood of ethical behavior (Dharmayanti et al., 2023). Affective commitment, or emotional attachment to one's profession, has been found to positively influence the ethical decisions of accounting professionals (Dewi, 2018; Elias, 2006; Rogošić & Perica, 2023). Affective organizational commitment is linked to accountants' preferences for whistleblowing against internal structures rather than remaining silent, demonstrating the relationship between commitment and ethical actions (Rogošić & Perica, 2023). A strong sense of organizational commitment is likely to lead to internal whistleblowing behavior because employees do not want their company's name to be tarnished (lose reputation) (Near & Miceli, 1985). Alleyne (2016)

investigated the impact of organizational commitment on accountants' whistleblowing intention. It was concluded that high levels of organizational commitment increase the intention of internal whistleblowing but decrease the intention of external whistleblowing. These findings suggest that affective commitment can influence ethical decisions and behaviors among accounting professionals.

Research suggests that higher levels of affective professional commitment among accountants enhance their perception of the importance of applying ethical principles in accounting practices (Rogošić & Perica, 2023). Additionally, affective organizational commitment has been associated with a preference for whistleblowing within internal structures (Dinc et al., 2018). Ethical leadership significantly promotes employee voice behavior, with affective commitment effectively mediating this relationship (Pitoyo, 2023).

Additionally, professional commitment also plays a role in ethical decision-making; higher levels of commitment lead to an increased likelihood that questionable actions will be perceived as unethical and a decreased likelihood of participating in such actions (Elias, 2006). Nevertheless, the relationship between professional commitment and ethical decisions may be moderated by self-efficacy, and higher levels of self-efficacy strengthen this relationship (Dewi, 2018). These findings highlight the importance of affective commitment in promoting ethical behavior in the accounting profession.

Shukla and Srivastava (2016) emphasized the importance of ethical ideologies and demographic characteristics in predicting turnover intention, suggesting that promoting individual ethical ideologies can decrease turnover intention in organizations. In a study of accounting professionals in Türkiye, Günlük et al. (2013) discovered that those with strong affective commitment to their organization are likelier to stay with their employer. These professionals find satisfaction in contributing to their organization's goals and are less inclined to leave their jobs (Günlük et al., 2013). According to Ciftcioglu et al., (2011), affective commitment has a negative impact on turnover intention.

Employee turnover is expensive and harmful for companies of all kinds (Ariail et al., 2020; Glebbeek & Bax, 2004). Various factors, including ethical considerations, can influence the turnover intention. Buchan (2005) detected that attitudes toward ethical issues significantly influence ethical intentions in the public accounting profession. This is also supported by Hirth-Goebel and Weißenberger (2019), who highlight the indirect relationship between ethical awareness and intending to engage in behavior that may be ethically questionable, keynoting that the ethical environment plays a crucial role. Organizational commitment is inversely related to turnover intention (Herda & Lavelle, 2012). Torlak et al. (2021) also found a significant negative relationship between ethical leadership and turnover intention among accountants. However, as Pierce and Sweeney (2010) indicated, the impact of demographic variables on ethical decision-making and turnover intention is also noteworthy. The aforementioned studies suggest that ethical considerations may play a role in turnover intentions, particularly in the accounting profession. All these empirical bases strengthen the expectations that as the level of ethical behavior of professional accountants increases, their whistleblowing behavior will increase. Furthermore, as their affective commitment to the organization increases, their intention to behave ethically and whistleblowing behavior will also increase, and leave their job will decrease.

3. HYPOTHESES DEVELOPMENT

Organizations, with their complex structures, encompass various fields of activities and functions, thereby increasing the likelihood of negative occurrences such as unethical behavior and corruption (Krisharyuli et al., 2020). A multitude of factors, including employees' personality traits, the importance placed on ethics, and their satisfaction with the organization, affect their inclination to openly or covertly report unethical behaviors or fraud they witness within the organization (Trevino, 1986). In this context, it is expected that employees who prioritize ethical values will be more inclined to report unethical, illegal, or morally unacceptable situations both to authorities within the organization and external authorities (Miceli & Near, 2002).

Studies have shown that moral intensity positively affects ethical decision-making, increasing whistleblowing intentions (Khusnah, 2020; Nurdianawati & Rachmawati, 2020). Ethical awareness and judgment also affect the intention to whistleblow, with emotional factors and perceived moral intensity acting as mediators and moderators (Latan et al., 2019). The seriousness of ethical judgment, moderated by perceived seriousness and organizational commitment, significantly impacts whistleblowing intentions (Nayır et al., 2018). Overall, ethical decision-making, affected by factors like moral intensity and organizational commitment, shapes individuals' choices regarding whistleblowing.

In organizations, various factors such as internal injustice, favoritism, lack of transparency in promotion decisions, and prioritization of personal interests over organizational goals can lead to actions that conflict with the organization's policies. Individuals who uphold ethical values and have a strong sensitivity to injustice often try to prevent these undesirable actions. In this context, many professionals, including accountants, may report unethical or inappropriate behaviors to internal or external authorities. Those who prioritize ethical values are particularly likely to report such issues. As a result, whistleblowing-whether internal or external-can be seen as a key factor in promoting ethical decision-making within organizations.

Based on the above discussion, the following hypotheses are formulated, and the research model is presented following the hypotheses.

H1a: The level of professional accountants' internal whistleblowing has a positive effect on their ethical decision-making.

H1b: The level of professional accountants' external whistleblowing has a positive effect on their ethical decision-making.

H1c: The lack of whistleblowing by professional accountants has a negative effect on their ethical decision-making.

When confronted with unethical situations at either the individual or organizational level in their workplaces, employees may gradually experience discomfort and a decline in organizational commitment, ultimately leading to a propensity to leave their organization (Trevino & Nelson, 2021). When tolerance levels towards unethical practices are low, employees' trust in their organizations may rapidly erode, prompting them to explore new job opportunities in organizations that prioritize higher ethical standards (Brown et al., 2005). In essence, if employees are part of an organization that emphasizes and implements ethical decision-making processes, it can bolster their satisfaction with the organization (Brown et al., 2005). Moreover, as adherence to ethical decision-making rises, a reduction in the inclination to leave the organization can be observed (Trevino & Nelson, 2021).

Research consistently shows a negative relationship between ethical decision-making and turnover intentions. Shukla and Srivastava (2016) found that ethical ideologies, such as idealism and relativism, reduce turnover intention. Athanasiadou et al. (2023) highlighted the role of ethical leadership in lowering turnover intentions. Nurtati et al. (2020) underscored the significance of ethical climate, job satisfaction, and organizational commitment in affecting turnover intention. Sims and Kroeck (1994) noted the importance of ethical fit in affecting employee attitudes and turnover intentions. These findings suggest that a robust ethical framework and leadership can help reduce turnover intentions.

In addition, injustices, irregularities, and issues in organizational practices can contribute to an employee's desire to leave the organization. Another important factor is that when an employee highly values ethical principles and observes unethical practices within the organization, their intention to leave may intensify. This situation increases the likelihood that turnover intention will have a negative impact on ethical decision-making.

Based on the above discussion, the following hypothesis can be formulated:

H2: The level of professional accountant's turnover intention has a negative effect on their ethical

decision-making.

Employees' commitment to their organizations can be categorized into affective, normative, and continuance commitment. Among these, affective commitment is one of the most potent components of organizational attitudes. This is because attitudes tend to resist change when emotions intensify, whether positively or negatively (e.g., love or hate) (Meyer & Allen, 1991). Thus, fostering affective commitment is critical for enhancing organizational performance. As employees' levels of affective commitment increase, their propensity to engage in behaviors detrimental to the organization decreases, and their inclination to act in the organization's best interests increases (Mowday et al., 1979). Consequently, this also enhances the likelihood of making ethical decisions and maintaining the organization's image (Meyer & Herscovitch, 2001).

However, affective commitment to an organization has a complex relationship with ethical decision-making. Matherne and Litchfield (2012) and Ebrahimi and Yurtkoru (2017) found that high affective commitment can lead to unethical pro-organizational behaviors, especially when moral identity is low and moral disengagement is present. In contrast, Halbasi and Tehseen (2018) suggested that ethical leadership and an ethical climate can mediate this relationship, enhancing ethical decision-making among committed employees. Rogošić and Perica (2023) further examined this in accounting, finding that affective professional commitment positively relates to valuing ethical principles, with the code of ethics as a mediator. These studies indicate that while affective commitment can sometimes lead to unethical behavior, it can also promote ethical decision-making under certain conditions. Additionally, an employee's development of affective commitment to the organization can be fostered by adopting a positive attitude toward various aspects of organizational practices. Factors such as organizational justice, transparency in promotion decisions, fairness of management, and appropriate compensation for the employee's efforts all contribute to building affective commitment. Therefore, when an employee's affective commitment is strong, there is a higher likelihood of them displaying behaviors that benefit the organization. As a result, affective commitment is considered a potential precursor to ethical decision-making.

Based on the discussion, the following hypothesis can be derived:

H3: The level of professional accountant's affective commitment has a positive effect on their ethical decision-making.

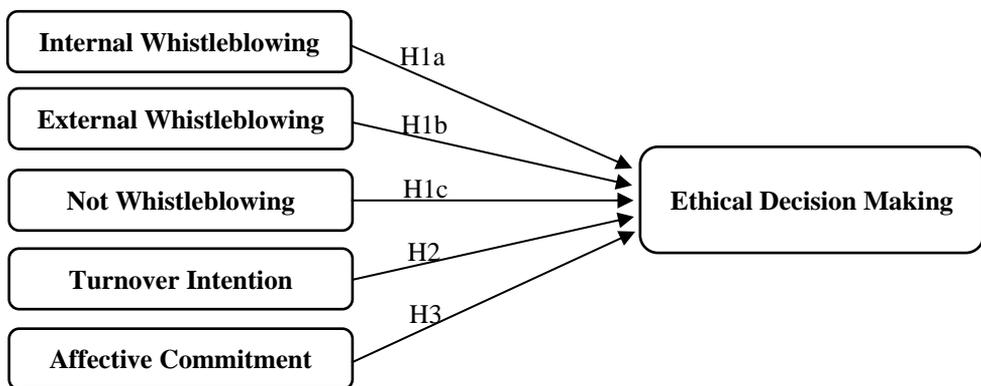


Figure 1. Research Model

4. METHODS

4.1. Participants and Procedure

A total of 147 professional accountants participated in the study. 102 of them worked as an accountant in a company, 27 participants worked in others' certified public accountant offices, and 17 of them worked in their own public accountant offices. 61.9 percent of the participants consisted of females. The education levels of the participants were as follows: 5 were high school graduates, 96 were undergraduates, and 46 held a master's degree or higher. The participants' average length of time spent in their working lives was 8.75 years ($SD = 7.86$, range between 0,2 and 38 years). The average age of the participants was 32.67 ($SD = 7.93$, range: between 20 and 62 years old).

The data were gathered using an online survey that included scales designed to measure the study variables: ethical decision-making, whistleblowing, turnover intention, and affective commitment, along with demographic questions. The survey form was delivered online to professional accountants through (i) the researcher's social networks and (ii) the support of the head of the Sakarya Chamber of Accountants. All of the participants continued their careers in Sakarya. The data were collected between October 16, 2023, and April 4, 2024. A total of 151 survey forms were returned. Four survey forms were not included in the analysis through the attention check item placed on the survey form (i.e., "if you are reading this question, please mark 4"). Therefore, a total of 147 valid survey forms were subjected to the relevant analysis required within the scope of the research. An informed consent form was added to the survey's introduction, and participation was stated to be voluntary. Before collecting the data, the ethics committee approval numbered E-61923333-050.99-271686 dated 09.08.2023 was approved by the Sakarya University Social and Human Sciences Ethics Committee.

4.2. Measures

The scales used in the study are given under the headings below. All scales are in 5-point Likert (from 1 = strongly disagree to 5 = strongly agree).

4.2.1. The Santa Clara Ethics Scale

The scale was developed by Plante and McCreadie (2019). It has a structure consisting of 10 items and a single factor measuring ethical decision-making. Plante and McCreadie (2019) tested the scale's psychometric properties and concluded that it was valid and reliable. As the scale had not been previously adapted to Turkish, it was initially translated into Turkish by the study's author and an independent professional interpreter. Subsequently, three organizational psychology academics reviewed the translations of the scale and merged the two versions into a final format. Afterward, the back translation of the scale was carried out by a lecturer in the English language and literature department who did not know the original version of the scale. The researcher of the study compared the back translation and the original scale and concluded that the back translation was compatible with the original. As a result of this process, the Turkish form of the scale (shared in the Appendix) was finalized and used in the current study for ethical decision-making measurement. High scores on the scale indicate that the participants have a high level of ethical decision-making. The internal consistency value of the scale is shared in Table 1. The exploratory factor analysis supported the single-factor structure of the scale.

4.2.2. Whistleblowing Scale

Whistleblowing scale was developed by Park et al. (2005) and adapted to Turkish by Yılmaz (2015). It has nine items and three dimensions [internal whistleblowing (4 items), external whistleblowing (3 items), and no whistleblowing action (2 items)]. High scores obtained from the scale's external whistleblowing and internal whistleblowing dimensions indicate that the participants' whistleblowing behavior level is high. High scores on the no action on whistleblowing indicate an indifference to whistleblowing. The internal consistency value of the scale is shared in Table 1. The exploratory factor analysis supported the three-factor structure of the scale.

4.2.3. Turnover Intention Scale

Turnover intention was measured a 3-item scale, developed by Cammann et al. (1979) and adapted to Turkish by Akbolat et al. (2021). One item in the scale is reverse coded, which measures not quitting the job. Before creating the scale's total score, the relevant item was reverse-coded. High scores on the scale indicate that participants have a high intention to leave their jobs. The internal consistency value of the scale is shared in Table 1. The exploratory factor analysis supported the single-factor structure of the scale.

4.2.4. Affective Commitment

Only the 6-item Affective Commitment dimension of the organizational commitment scale, which consists of 18 items and three dimensions (affective, continuance, and normative commitment) developed by Meyer et al. (1993) and adapted to Turkish by Dağlı et al. (2018), was used. High scores on the scale indicate that participants have a high affective commitment to the organization. The internal consistency value of the scale is shared in Table 1. The exploratory factor analysis supported the single-factor structure of the scale.

4.2.5. Demographics

The participants provided demographic information including gender (coded as 1 for female and 2 for male), age (open-ended response), education level (1 for primary school, 2 for high school or equivalent, 3 for university, and 4 for master's degree or higher), and occupational status (1 for working as an accountant in a company, 2 for working in someone else's certified public accountant office, and 3 for working in their own certified public accountant office).

5. DATA ANALYSIS

Frequency analysis, exploratory factor analysis, internal consistency test, descriptive statistics, independent samples T-Test, Hedge's *g* test (to calculate effect size in gender-related differences) and correlation analyses were used.

6. FINDINGS

6.1. Factor Analysis

Exploratory factor analysis was applied with the principal component method to test the factor structure of the scales used within the scope of the research. Since only the whistleblowing scale is multidimensional, varimax factor rotation was used for this scale. The main findings of the factor analyses applied to all scales are briefly displayed in Table 1. Accordingly, for all scales, minimum and maximum factor loadings, explained total variances, Kaiser-Meyer-Olkin measure of sampling adequacy (KMO) value, and Bartlett's Test of Sphericity test findings were shared.

The KMO value, which indicates sufficient sample size to apply factor analysis, was determined to be over 0.70 (the acceptable lower limit) for all scales. Bartlett's test was significant ($p < 0.001$) for all scales.

First, the factor analysis applied to the Santa Clara Ethics Scale which has not been adapted to Turkish before and measures ethical decision-making. It was found that all items were distributed under a single dimension, and the factor loadings were within acceptable ranges. This finding shows that the scale is compatible with the original. Although the convergent and discriminant validity of the scale has not been tested in the present study, it can be claimed that the Turkish translation of the Santa Clara Ethics Scale (see. Appendix) is a scale that can be used in the Turkish sample in future studies. Since this study does not aim to comprehensively test the psychometric properties of the relevant scale (for example, in terms of convergent and discriminant validity), only its reliability (within the scope of Cronbach's alpha internal consistency value) and factor structure were tested. The findings reveal that the scale's factor structure is compatible with the original, and the scale is reliable.

The factor loadings of the whistleblowing scale and the total variance explained were found to be

very high, and the items were distributed to three separate factors (i.e., internal whistleblowing, four items, external whistleblowing, three items, and no whistleblowing action, two items).

As in the original forms, all items were distributed under a single factor for the turnover intention and affective commitment scales. The total variances and factor loadings explained in both scales were high. In summary, all scales were compatible with the original ones and supported their factor structures. The details regarding the factor analysis are presented in Table 1.

Table 1. Factor Analysis Findings

Scales	Analysis Indicators			Total Variance explained	KMO	Bartlett's Test of Sphericity	
	Factor Loadings					Approx. Chi-Square	df
Whistleblowing	(IW)	EW)	(NW)	47%	.89	572.89***	45
<i>Internal whistleblowing (IW)</i>							
Item 2*	.86		-.14				
Item 4	.83		-.30				
Item 3	.78	.26	-.19				
Item 1	.72	-.14	-.15				
<i>External whistleblowing (EW)</i>							
Item 2		.89	-.15				
Item 3		.85					
Item 1		.71	.14				
<i>No action in whistleblowing (NW)</i>							
Item 1	-.18		.94				
Item 2	-.25		.92				
<i>Santa Clara Ethics Scale</i>	Factor Loadings			47%	.89	572.89***	45
Item 3			.81				
Item 6			.80				
Item 10			.77				
Item 2			.75				
Item 7			.72				
Item 8			.70				
Item 4			.61				
Item 9			.60				
Item 5			.51				
Item 1			.50				
<i>Turnover intention</i>	Factor Loadings			78.01%	.70	212.34***	3
Item 2			.92				
Item 1			.88				
Item 3			.85				
<i>Affective commitment</i>	Factor Loadings			62.35	.86	437.56***	15
Item 4			.86				
Item 6			.84				
Item 5			.83				
Item 3			.77				
Item 1			.76				
Item 2			.67				

Note. *** $p < 0.001$, KMO = Kaiser-Meyer-Olkin measure of sampling adequacy, df = degrees of

freedom, *The item order in all scales reflects their original order. The Turkish version of the Santa Clara Ethics Scale can be found in the appendix. Factor loadings of 0.10 and below have not been reported.

6.2. Reliability Findings

Since the factor structures of all scales were supported, no items were removed from the scales. The scales' internal consistency values varied between good and excellent (minimum alpha value was 0.76) (Table 2). For this reason, no items were removed from any scale.

6.3. Descriptive Statistics

The average of the ethical decision-making level of the participants was determined as (\bar{x} = 4.19). This value shows that the ethical decision-making level of the participants is quite high. In addition, the participants' ethical decision-making standard deviation levels are also quite low (sd = 0.47). The present finding indicates no significant differences between the distributions of participants' ethical decision-making levels. The external whistleblowing level of the participants was found to be quite high (\bar{x} = 4.01) as well, the internal whistleblowing level was found to be at a medium level (\bar{x} = 2.92), and the average of not resorting to whistleblowing (\bar{x} = 1.72) was found to be quite low. In addition, the participants' intention to leave their jobs was generally low (\bar{x} = 2.73), and their affective commitment was found to be at a medium level (\bar{x} = 3.31).

6.4. Gender Differences

Independent samples of the T-Test findings clearly reveal that females' ethical decision-making, external whistleblowing, and affective commitment levels were statistically significantly higher than men's. Similarly, male's level of not taking action against whistleblowing was found to be statistically significantly higher than women. Since the participants were predominantly female (number of males = 56, number of females = 91), Hedge's *g* test was also performed to more transparently measure the effect size of the relevant differences. As seen in Table 2, Hedge's *t*-test and independent samples *t*-test findings are also broadly similar.

Table 2. Descriptive Statistics, Internal Consistency Findings, And Sex Differences

Variables	α	All sample		Male (N = 56)		Female (N = 91)		t	g
		Mean	SD	Mean	SD	Mean	SD		
Ethical decision making	.86	4.19	0.49	3.99	0.47	4.31	0.47	3.89***	.68
Internal whistleblowing	.76	2.92	0.82	2.98	0.74	2.89	0.87	-.64	.10
External whistleblowing	.84	4.01	0.70	3.81	0.72	4.13	0.67	2.75**	.46
No action in whistleblowing	.91	1.72	0.71	1.98	0.76	1.57	0.64	-3.56***	.60
Turnover intention	.86	2.73	1.08	2.76	1.12	2.72	1.07	-.19	.04
Affective commitment	.88	3.31	0.91	3.07	0.87	3.45	0.90	2.51*	.43

Note. N = 147. * $p < 0.05$. ** $p < 0.01$. *** $p < 0.001$. SD = standard deviation. α = Cronbach's alpha.

6.5. Correlation Analysis

When the correlation analysis was examined (Table 3), ethical decision-making was positively associated with external whistleblowing and affective commitment and negatively associated with not resorting to whistleblowing. This finding shows that as the level of ethical decision-making increases, the behavior of reporting negativities in the organization to people and institutions outside the organization increases. In addition, this finding displays that as employees' affective commitment increases, their ethical decision-making level also increases. Ethical decision-making was not significantly associated with internal whistleblowing and turnover intention. Internal whistleblowing was not associated with any variable in the context of the present study.

External whistleblowing was positively associated with affective commitment. In other words, as affective commitment increases, the behavior of reporting negativities experienced or observed in

the organization to people and institutions outside the organization increases. As expected, external whistleblowing was also negatively associated with not resorting to whistleblowing. Not resorting to whistleblowing was positively associated with turnover intention and negatively associated with affective commitment. This finding means that as affective commitment decreases, the behavior of reporting negative situations in the institution decreases. Turnover intention was negatively associated with affective commitment, age, and professional experience. In other words, the turnover intention decreases as affective commitment increases. Again, as experience in the accounting profession and a person's age increases, the turnover intention decreases.

Table 3. Correlation Analysis Findings

Variables	EDM	IW	EW	NW	TI	AC	A	PE
Ethical decision making (EDM)	-							
Internal whistleblowing (IW)	.07	-						
External whistleblowing (EW)	.50***	.10	-					
No action in whistleblowing (NW)	-.40***	-.08	-.45***	-				
Turnover intention scale (TI)	-.03	.10	-.17*	.18*	-			
Affective commitment (AC)	.25**	.01	.27**	-.36***	-.69***	-		
Age (A)	-.07	.01	-.13	-.07	-.23**	.12	-	
Professional experience (PE)	-.04	-.01	-.09	-.06	-.18*	.14	.87***	-

Note. N = 147. * $p < 0.05$. ** $p < 0.01$. *** $p < 0.001$.

6.6. Regression Analysis

Table 4 presents the findings of the multiple regression analysis examining the effects of the independent variables, which include the sub-dimensions of whistleblowing (internal whistleblowing, external whistleblowing, and no action in whistleblowing), turnover intention, and affective commitment, on the dependent variable of ethical decision-making. The analysis shows that these independent variables collectively account for 27% of the variance in ethical decision-making. External whistleblowing emerges as the most significant positive predictor of ethical decision-making, while affective commitment also positively predicts ethical decision-making. However, no action in whistleblowing and internal whistleblowing did not significantly affect ethical decision-making (Table 4). In this direction, 3 out of 5 hypotheses were supported. Accordingly, H_{1a} and H_2 were not supported; H_{1b} , H_{1c} , and H_3 were supported.

Table 4. Multiple regression analysis findings

Independent variables	Dependent Variable: Ethical Decision Making			
	β	t	R^2	Adjusted R^2
Internal whistleblowing	-.02	-0.23		
External whistleblowing	.39***	5.01		
No action in whistleblowing	-.18*	-2.26	.29	.27
Turnover intention	.07	0.88		
Affective commitment	.24*	2.36		

Note. N = 147. * $p < 0.05$. ** $p < 0.01$. *** $p < 0.001$

7. CONCLUSION

This study focuses on determining the ethical decision-making levels of accounting professionals and examining how variables such as affective commitment, whistleblowing, and turnover intention affect their ethical decision-making levels.

Interpretation of the findings: The positive relationship between ethical decision-making and external whistleblowing. As the ethical consciousness and awareness of professional accountant increases, it is expected that their levels of ethical behavior and ethical decision-making will increase.

Since whistleblowing refers to reporting illegal, fraudulent, unethical, and inappropriate practices and patterns of behavior, especially in working life, to internal and external authorities and individuals (Chalouat et al., 2019), the findings obtained within the scope of the research are in the expected direction. The high tendency of participants to report unwanted situations to external authorities may stem from the desire to prevent the possibility of remaining anonymous and possible problems in which they may be involved within the organization (such as being perceived as gossip and being exposed to mobbing) (Bjørkelo, 2013; Park et al., 2020). Managers who are uncomfortable with their actions being reported outside the organization may cause employees to be exposed to a situation called abusive supervision (Serdar & Özsoy, 2019; Tepper, 2000), which may cause verbal and action psychological wear, even if it does not involve physical violence. Furthermore, employees may think they will get more accurate results if they report the unethical situation to the outside authorities.

The insignificant relationship between ethical decision-making and internal whistleblowing. Although the ethical decision-making levels of professional accountants were found to be high, in the present study, it has been found that it does not affect internal whistleblowing. This situation may be related to employees' problems trusting their managers or colleagues. Additionally, employees who engage in internal whistleblowing may fear being subjected to mobbing and exclusion as a result (Bjørkelo, 2013; Park et al., 2020; Vandekerckhove, 2016). Thus, the tendency to resort to internal whistleblowing may be low.

The negative relationship between ethical decision-making and no action on whistleblowing. Personality traits that lead to remaining silent and inactive in organizations can vary. For example, introverts may prefer to stay quiet (Omar, 2009), while extroverts are more likely to speak up (Ardıç & Özsoy, 2016; Özsoy et al., 2014). Machiavellian individuals tend to act in their own interests and adapt to the situation (Özsoy & Ardıç, 2020). The desire to protect oneself and one's friends from potential risks associated with speaking out may also contribute to the reasons for remaining silent (Henriksen & Dayton, 2006). Furthermore, it is expected that as the level of ethical decision-making decreases, the tendency not to engage in whistleblowing will decrease. It is expected that as the level of ethical concern decreases, the tendency to ignore unethical and illegal situations decreases.

The insignificant relationship between ethical decision-making and turnover intention. There are many organizational, individual, and environmental reasons for the turnover intention (Martin, 2011). Ethical decision-making can also be associated with personality traits, family upbringing, and social learning. In this respect, the main reason for the relationship between ethical decision-making level and turnover intention is that the reasons for turnover intention might have related more substantially to the other factors (e.g., job dissatisfaction, lack of manager support, lousy working conditions, wage dissatisfaction) (Calisir et al., 2011; Islam & Alam, 2014).

A positive relationship between ethical decision-making and affective commitment. There are many dynamics of employees' commitment to the organizations. Many organizational factors, such as perception of justice, working conditions, pay satisfaction, job satisfaction, manager support, and promotion opportunities, can affect employees' commitment to the organizations (Klein & Park, 2015; Mercurio, 2015; Meyer & Allen, 2001). The ability of decision-makers to develop healthy human relationships with employees within the organization may increase affective commitment. Therefore, people who feel a sense of belonging to their organization take fair, principled, and ethical steps in their working lives.

The results of the multiple regression analysis support the findings from the correlation analysis, which showed that external whistleblowing and affective commitment are significant predictors of ethical decision-making. Moreover, the absence of action in whistleblowing was found to have a negative impact on ethical decision-making. This suggests that affective commitment and external whistleblowing are key factors in ethical decision-making, while the lack of action in whistleblowing contributes to a decrease in ethical decision-making when dealing with internal organizational issues.

Limitations: The study gathered data using convenience sampling and self-reported surveys, with a majority of female participants, potentially limiting the generalizability of the findings due to demographic imbalance. It is essential to consider that the study's focus on accounting professionals in Sakarya restricts the applicability of the results to different geographical and cultural contexts. Self-reporting introduces potential methodological biases such as social desirability and recall bias. The cross-sectional design of the research makes it challenging to establish causal relationships between the variables. Although the study addresses important factors like whistleblowing, affective commitment, and turnover intention, it is essential to note that critical variables such as ethical climate, leadership styles, and personal ethics were not considered. Furthermore, while the study tested the factor structure and internal consistency of the Santa Clara Ethics Scale, additional examination of psychometric properties like convergent and discriminant validity is needed.

Future research suggestions: One of the key limitations in studies like this one conducted in the accounting field is the insufficient examination of professional accountants' decision-making styles and psychological processes. Accounting is a challenging profession, and it should be examined within the scope of psychological problems such as stress, burnout, anxiety, and depression. In terms of ethics, research should be conducted on the personality traits of professional accountants and their attitudes toward ethics. Although ethical decision-making is measured in a limited way by the self-report method, the role of personality differences in the ethical decision-making of professional accountants needs to be examined in more detail. It is also recommended that the factors that determine whether professional accountants make ethical decisions should be analyzed in terms of individual, organizational, and contextual conditions through qualitative research. By examining the ethical scandals that occurred in Türkiye and worldwide, further studies can be carried out on what inferences can be made and what precautions can be taken in the accounting field. Besides, qualitative research can be conducted on why professional accountants report situations against the law or ethical principles in organizations outside rather than within the organization. Finally, researchers who want to use the Turkish translation of the Santa Clara Ethics Scale are recommended to conduct additional analyses to test the scale's psychometric properties since only the factor structure and reliability of the scale were tested in the present study.

As a result, this study detected that the ethical decision-making level of professional accountants is high. It has been determined that employees' feeling connected to the organization they work for contributes positively to the level of ethical decision-making and also plays a role in communicating unethical and illegal situations in organizations, especially to people and authorities outside the organization. It has also been determined that professional accountants are more inclined to convey irregular developments in the organization to outside persons and authorities rather than reporting them within the organization. Last but not least, this research is expected to increase awareness of ethical issues in accounting and inspire new research on ethics in accounting.

Hakem Değerlendirmesi: Dış Bağımsız

Çıkar Çatışması: Yazar(lar) çıkar çatışması bildirmemiştir.

Finansal Destek: Yazar(lar) bu çalışma için finansal destek almadığını belirtmiştir.

Etik Onay: Bu çalışma için etik onay, E-61923333-050.99-271686 sayılı ve 09.08.2023 tarihli Sakarya Üniversitesi Sosyal ve Beşeri Bilimler Etik Kurulu tarafından etik kurul izni alınmıştır.

Yazar(lar) Katkısı: Zülküf ÇEVİK (%100)

Peer-review: Externally peer-reviewed.

Conflict of Interest: The author(s) declares that there is no conflict of interest.

Funding: The author(s) received no financial support for the research, authorship and/or publication of this article.

Ethical Approval: The Sakarya University Social and Human Sciences Ethics Committee approved the protocol numbered E-61923333-050.99-271686 on August 9, 2023.

Author(s) Contributions: Zülküf ÇEVİK (%100)

REFERENCES

- Ahmad, K. Z., Syed Alwee, S. H., Mohd. Yusoff, Z. Z., Osman, S. I. W., & Awang Tuah, S. N. (2003). The Association between Ethical Decision-Making, Job Satisfaction, Organisational Commitment and Selected Demographic Variables. *Malaysian Management Journal*, 7(2), 1–11. <https://e-journal.uum.edu.my/index.php/mmj/article/view/8749>
- Allen, N. J., & Meyer, J. P. (1990). The measurement and antecedents of affective, continuance and normative commitment to the organization. *Journal of Occupational Psychology*, 63(1), 1–18. <https://doi.org/10.1111/j.2044-8325.1990.tb00506.x>
- Alleyne, P. (2016). The influence of organisational commitment and corporate ethical values on non-public accountants' whistle-blowing intentions in Barbados. *Journal of Applied Accounting Research*, 17(2), 190–210. <https://doi.org/10.1108/JAAR-12-2013-0118>
- Antes, A. L., Brown, R. P., Murphy, S. T., Waples, E. P., Mumford, M. D., Connelly, S., & Devenport, L. D. (2007). Personality and Ethical Decision-Making in Research: The Role of Perceptions of Self and others. *Journal of Empirical Research on Human Research Ethics*, 2(4), 15–34. <https://doi.org/10.1525/jer.2007.2.4.15>
- Ardıç, K., & Özsoy, E. (2016). Examining the relationship between the Dark Triad traits and Big Five personality dimensions. *Proceedings of the Fifth European Academic Research Conference on Global Business, Economics, Finance and Banking*. Retrieved from [Http://Globalbizresearch.Org/Turky_Conference_2016_Dec/Docs/Doc/1.%20Global%20Business,%20Economics%20&%20Sustainability](http://Globalbizresearch.Org/Turky_Conference_2016_Dec/Docs/Doc/1.%20Global%20Business,%20Economics%20&%20Sustainability).
- Ariail, D. L., Smith, K. T., & Smith, L. M. (2020). *Do American Accounting Students Possess the Values Needed to Practice Accounting?* (pp. 63–89). <https://doi.org/10.1108/S1574-076520200000023004>
- Athanasiadou, C., Chatzoudes, D., & Theriou, G. (2023). Ethical Leadership and Turnover Intentions: A systematic literature review. *2023 IEEE Conference on Technologies for Sustainability (SusTech)*, 41–48. <https://doi.org/10.1109/SusTech57309.2023.10129599>
- Ayres, R. M., Sauerbronn, F. F., & Da Fonseca, A. C. P. D. (2022). Accounting professionals and whistleblowing: a typology of the influence of institutional logics. *Revista Contabilidade e Finanças*, 33(89), 248–264. <https://doi.org/10.1590/1808-057x202112830>

- Bjørkelo, B. (2013). Workplace bullying after whistleblowing: Future research and implications. *Journal of Managerial Psychology*, 28(3), 306–323.
- Bobek, D. D., Hageman, A. M., & Radtke, R. R. (2015). The Effects of Professional Role, Decision Context, and Gender on the Ethical Decision Making of Public Accounting Professionals. *Behavioral Research in Accounting*, 27(1), 55–78. <https://doi.org/10.2308/bria-51090>
- Brody, R. G., Gupta, G., & White, T. (2020). Whistleblowing in India: evidence from accounting students and professionals. *International Journal of Accounting & Information Management*, 28(1), 126–146. <https://doi.org/10.1108/IJAIM-01-2019-0001>
- Brown, M. E., Treviño, L. K., & Harrison, D. A. (2005). Ethical leadership: A social learning perspective for construct development and testing. *Organizational Behavior and Human Decision Processes*, 97(2), 117–134. <https://doi.org/10.1016/j.obhdp.2005.03.002>
- Buchan, H. F. (2005). Ethical Decision Making in the Public Accounting Profession: An Extension of Ajzen's Theory of Planned Behavior. *Journal of Business Ethics*, 61(2), 165–181. <https://doi.org/10.1007/s10551-005-0277-2>
- Calisir, F., Gumussoy, C. A., & Iskin, I. (2011). Factors affecting intention to quit among IT professionals in Turkey. *Personnel Review*, 40(4), 514–533.
- Chalouat, I., Carrión-Crespo, C., & Licata, M. (2019). Law and practice on protecting whistleblowers in the public and financial services sectors. *International Labour Organization, Working Papers*, 328.
- Ciftcioglu, A., Arsoy, A. P., & Sipahi, B. (2011). Investigating accountants' occupational commitment and occupational turnover intention: evidence from Turkish accountants. *International Journal of Accounting and Finance*, 3(2), 165. <https://doi.org/10.1504/IJAF.2011.043846>
- Dağlı, A., Elçiçek, Z., & Han, B. (2018). Örgütsel Bağlılık Ölçeği'nin Türkçeye Uyarlanması: Geçerlik Ve Güvenirlik Çalışması. *Electronic Journal of Social Sciences*, 17(68).
- Davis, P., Donnelly, A. M., & Radtke, R. R. (2020). Investigating the ethical implications of whistleblowing within accounting. In *The Routledge Handbook of Accounting Ethics* (pp. 371–385). Routledge. <https://doi.org/10.4324/9780429490224-31>
- Dewi, P. P. (2018). Professional commitment, self-efficacy and ethical decision auditor. *International Research Journal of Management, IT and Social Sciences*. <https://doi.org/10.21744/irjmis.v5n6.379>
- Dharmayanti, N., Yetmi, Y. S., & Wulandari, D. A. (2023). Assessing Taxpayer Behavior Commitment in Matterng Tax Compliance: The Moderating of Tax Ethics. *International Journal of Current Science Research and Review*, 06(07). <https://doi.org/10.47191/ijcsrr/V6-i7-64>
- Dinc, M. S., Atalay, B., Gungormus, A. H., & Kuzey, C. (2018). Accountants' whistle-blowing intentions: the impact of affective organisational commitment. *International Journal of Business Governance and Ethics*, 13(1), 15. <https://doi.org/10.1504/IJBGE.2018.10016567>
- Ebrahimi, N., & Yurtkoru, E. S. (2017). The relationship between affective commitment and unethical pro-organizational behavior: the role of moral disengagement. *Pressacademia*, 4(3), 287–295. <https://doi.org/10.17261/Pressacademia.2017.706>
- Edi, E., & Enzelin, I. (2022). Analyzing the Effect of Accounting Ethics Toward the Quality of Financial Report. *Journal of Accounting Finance and Auditing Studies (JAFAS)*. <https://doi.org/10.32602/jafas.2022.009>
- Elias, R. Z. (2006). The Impact of Professional Commitment and Anticipatory Socialization on Accounting Students' Ethical Orientation. *Journal of Business Ethics*, 68(1), 83–90. <https://doi.org/10.1007/s10551-006-9041-5>

- Glebbeeck, A. C., & Bax, E. H. (2004). Is High Employee Turnover Really Harmful? An Empirical Test Using Company Records. *Academy of Management Journal*, 47(2), 277–286. <https://doi.org/10.2307/20159578>
- Goklas, A., & Manurung, A. H. (2022). The Importance of the Code of Ethics in Preventing Fraud for the Professional Accountant. *Jurnal Economic Resource*, 5(1), 51–56. <https://doi.org/10.57178/jer.v5i1.244>
- Günlük, M., Özer, G., & Özcan, M. (2013). The effect of Job Satisfaction on Accountants' Organizational Commitment and Turnover Intentions. *International Journal of Management Economics and Business*, 9(20), 57–76. <https://doi.org/10.11122/ijmeb.2013.9.20.305>
- Halbusi, H. Al, & Tehseen, S. (2018). *Impact of ethical leadership on affective commitment through mediating impact of ethical climate: A Conceptual study*. <https://api.semanticscholar.org/CorpusID:158239502>
- Henriksen, K., & Dayton, E. (2006). Organizational silence and hidden threats to patient safety. *Health Services Research*, 41(4p2), 1539–1554.
- Herda, D. N., & Lavelle, J. J. (2012). The Auditor-Audit Firm Relationship and Its Effect on Burnout and Turnover Intention. *Accounting Horizons*, 26(4), 707–723. <https://doi.org/10.2308/acch-50181>
- Hirth-Goebel, T. F., & Weißenberger, B. E. (2019). Management accountants and ethical dilemmas: How to promote ethical intention? *Journal of Management Control*, 30(3), 287–322. <https://doi.org/10.1007/s00187-019-00288-7>
- Islam, M. F., & Alam, J. (2014). Factors influencing intention to quit or stay in jobs: An empirical study on selected sectors in Bangladesh. *Stamford Journal of Business Studies*, 6(1), 142–164.
- Jeffrey, C., Weatherholt, N., & Lo, S. (1996). Ethical development, professional commitment and rule observance attitudes: A study of auditors in Taiwan. *The International Journal of Accounting*, 31(3), 365–379. [https://doi.org/10.1016/S0020-7063\(96\)90025-4](https://doi.org/10.1016/S0020-7063(96)90025-4)
- Khusnah, H. (2020). Organizational Ethical Culture, Moral Reasoning: Pengaruhnya terhadap Ethical Decision Making dan whistleblowing intention. *Business and Finance Journal*, 5(1). <https://doi.org/10.33086/bfj.v5i1.1495>
- Kiradoo, G. (2020). Ethics in accounting: Analysis of current financial failures and role of accountants. *International Journal of Management*, 11(2), 241–247. <https://doi.org/https://doi.org/10.34218/IJM.11.2.2020.025>
- Klein, H. J., & Park, H. (2015). Organizational commitment. In *International Encyclopedia of the Social & Behavioral Sciences: Second Edition* (pp. 334–340). Elsevier Inc.
- Krisharyuli, M., Himam, F., & Ramdani, Z. (2020). Ethical Leadership: Conceptualization and Measurement. *Journal of Leadership in Organizations*, 2(1), 1–17. <https://doi.org/10.22146/jlo.46929>
- Lail, B., MacGregor, J., Marcum, J., & Stuebs, M. (2017). Virtuous Professionalism in Accountants to Avoid Fraud and to Restore Financial Reporting. *Journal of Business Ethics*, 140(4), 687–704. <https://doi.org/10.1007/s10551-015-2875-y>
- Latan, H., Chiappetta Jabbour, C. J., & Lopes de Sousa Jabbour, A. B. (2019). Ethical Awareness, Ethical Judgment and Whistleblowing: A Moderated Mediation Analysis. *Journal of Business Ethics*, 155(1), 289–304. <https://doi.org/10.1007/s10551-017-3534-2>
- Martin, M. J. (2011). *Influence of human resource practices on employee intention to quit*. Virginia Tech.
- Matherne, C., & Litchfield, S. R. (2012). Investigating the Relationship Between Affective

Commitment and Unethical Pro-Organizational Behaviors: The Role of Moral Identity. *Journal of Leadership, Accountability, and Ethics*, 9, 35–46. <https://api.semanticscholar.org/CorpusID:53069397>

Mercurio, Z. A. (2015). Affective commitment as a core essence of organizational commitment: An integrative literature review. *Human Resource Development Review*, 14(4), 389–414. <https://doi.org/10.1177/1534484315603>

Meyer, J. P., & Allen, N. J. (1991). A three-component conceptualization of organizational commitment. *Human Resource Management Review*, 1(1), 61–89. [https://doi.org/10.1016/1053-4822\(91\)90011-Z](https://doi.org/10.1016/1053-4822(91)90011-Z)

Meyer, J. P., & Allen, N. J. (2001). Organizational commitment. *Personnel Psychology and Human Resource Management: A Reader for Students and Practitioners*, 289, 342.

Meyer, J. P., Allen, N. J., & Smith, C. A. (1993). Commitment to organizations and occupations: Extension and test of a three-component conceptualization. *Journal of Applied Psychology*, 78(4), 538.

Meyer, J. P., & Herscovitch, L. (2001). Commitment in the workplace: toward a general model. *Human Resource Management Review*, 11(3), 299–326. [https://doi.org/10.1016/S1053-4822\(00\)00053-X](https://doi.org/10.1016/S1053-4822(00)00053-X)

Miceli, M. P., & Near, J. P. (2002). What Makes Whistle-Blowers Effective? Three Field Studies. *Human Relations*, 55(4), 455–479. <https://doi.org/10.1177/0018726702055004463>

Minett, D., Yaman, H. R., & Denizci, B. (2009). Leadership styles and ethical decision-making in hospitality management. *International Journal of Hospitality Management*, 28(4), 486–493. <https://doi.org/10.1016/j.ijhm.2009.01.003>

Mowday, R. T., Steers, R. M., & Porter, L. W. (1979). The measurement of organizational commitment. *Journal of Vocational Behavior*, 14(2), 224–247. [https://doi.org/10.1016/0001-8791\(79\)90072-1](https://doi.org/10.1016/0001-8791(79)90072-1)

Mumford, M. D., Murphy, S. T., Connelly, S., Hill, J. H., Antes, A. L., Brown, R. P., & Devenport, L. D. (2007). Environmental Influences on Ethical Decision Making: Climate and Environmental Predictors of Research Integrity. *Ethics & Behavior*, 17(4), 337–366. <https://doi.org/10.1080/10508420701519510>

Nader, R., Petkas, P. J., & Blackwell, K. (1972). *Whistle Blowing: The Report of the Conference on Professional Responsibility*. Bantam Books. https://books.google.com.tr/books?id=Onfk_1zF08IC

Nayır, D. Z., Rehg, M. T., & Asa, Y. (2018). Influence of Ethical Position on Whistleblowing Behaviour: Do Preferred Channels in Private and Public Sectors Differ? *Journal of Business Ethics*, 149(1), 147–167. <https://doi.org/10.1007/s10551-016-3035-8>

Near, J. P., & Miceli, M. P. (1985). Organizational dissidence: The case of whistle-blowing. *Journal of Business Ethics*, 4(1), 1–16. <https://doi.org/10.1007/BF00382668>

Nurdianawati, D., & Rachmawati, R. (2020). The Effect of Moral Intensity, Ethical Decision Making, Professional Commitment, and Anticipatory Socialization on Whistleblowing Intention. *Proceedings of the 6th Annual International Conference on Management Research (AICMaR 2019)*. <https://doi.org/10.2991/aebmr.k.200331.043>

Nurtati, N., Yanti, N., & Untari, M. T. (2020). Turnover Intention: The Impact of Ethical Climate, Job Satisfaction and Organizational Commitment. *Relevance: Journal of Management and Business*, 3(1), 75–89. <https://doi.org/10.22515/relevance.v3i1.2389>

Oboh, C. S. (2019). Personal and moral intensity determinants of ethical decision-making. *Journal of Accounting in Emerging Economies*, 9(1), 148–180. <https://doi.org/10.1108/JAEE-04-2018-0035>

- Omar, A. (2009). The moderating role of interpersonal justice on the relationship between Eysenckian personality dimensions and employee voice and employee silence. In *Handbook of managerial behavior and occupational health*. Edward Elgar Publishing.
- Osunwole, O. O., Adeyemi, O. A., & Dunsin, A. T. (2020). The influence of accounting ethics on quality of financial reports among accounting practitioners in ibadan, oyo state, nigeria. *Middle European Scientific Bulletin*, 1(7), 77–87. <https://doi.org/10.47494/mesb.2020.1.145>
- Özsoy, E., & Ardiç, K. (2020). Çalışanların karanlık kişilik özelliklerinin tükenmişliğe etkisinde genel öz-yeterliliğin düzenleyici rolü. *Manas Sosyal Araştırmalar Dergisi*, 9(1), 144–154.
- Özsoy, E., Erol, E., Korkutata, A., & Şeker, M. (2014). Kişilik modelleri boyutlarının karşılaştırılması: A tipi ve B tipi kişilik ve beş faktör kişilik modeli. *Uluslararası Hakemli Beşeri ve Akademik Bilimler Dergisi*, 3(9), 1–12.
- Park, H., Bjørkelo, B., & Blenkinsopp, J. (2020). External whistleblowers' experiences of workplace bullying by superiors and colleagues. *Journal of Business Ethics*, 161(3), 591–601.
- Park, H., Rehg, M. T., & Lee, D. (2005). The Influence of Confucian Ethics and Collectivism on Whistleblowing Intentions: A Study of South Korean Public Employees. *Journal of Business Ethics*, 58(4), 387–403. <https://doi.org/10.1007/s10551-004-5366-0>
- Pierce, B., & Sweeney, B. (2010). The Relationship between Demographic Variables and Ethical Decision Making of Trainee Accountants. *International Journal of Auditing*, 14(1), 79–99. <https://doi.org/10.1111/j.1099-1123.2009.00404.x>
- Pitoyo, M. (2023). Ethical Leadership and Affective Commitment on Voice Employee Behavior. *Journal of Economics, Finance And Management Studies*, 06(07). <https://doi.org/10.47191/jefms/v6-i7-05>
- Plante, T. G., & McCreadie, A. (2019). The Santa Clara Ethics Scale. *Pastoral Psychology*, 68(3), 321–329. <https://doi.org/10.1007/s11089-019-00861-w>
- Rogošić, A., & Perica, I. (2023). Affective professional commitment and accounting ethics principles: examining the mediating role of the code of ethics. *Economic Research-Ekonomska Istraživanja*, 36(1), 480–498. <https://doi.org/10.1080/1331677X.2022.2077791>
- Saeed, M. F., & Siddiqui, D. A. (2020). The Effect of Roles, Intent to Serve the Public Interest and Organizational Fit on Accounting Professionals' Perceptions of Their Firms' Ethical Environment, Reporting Intent, and Whistle Blowing: Evidence from Pakistan. *Intent to Serve the Public Interest and Organizational Fit on Accounting Professionals' Perceptions of Their Firms' Ethical Environment, Reporting Intent, and Whistle Blowing: Evidence from Pakistan (December 25, 2020)*.
- Serdar, E., & Özsoy, E. (2019). İstismarçı Yönetim: Bir Literatür Taraması. *İzmir Katip Çelebi Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 2(1), 1–11.
- Shafer, W. E. (2002). Ethical pressure, organizational-professional conflict, and related work outcomes among management accountants. *Journal of Business Ethics*, 38(3), 263–275.
- Shukla, A., & Srivastava, R. (2016). Influence of ethical ideology and socio-demographic characteristics on turnover intention: A study of retail industry in India. *Cogent Business & Management*, 3(1), 1238334. <https://doi.org/10.1080/23311975.2016.1238334>
- Sims, R. L., & Kroeck, K. G. (1994). The influence of ethical fit on employee satisfaction, commitment and turnover. *Journal of Business Ethics*, 13(12), 939–947. <https://doi.org/10.1007/BF00881663>
- Taylor, E. Z., & Curtis, M. B. (2010). An examination of the layers of workplace influences in ethical judgments: Whistleblowing likelihood and perseverance in public accounting. *Journal of Business Ethics*, 93(1), 21–37. <https://doi.org/10.1007/s10551-009-0179-9>

- Tepper, B. J. (2000). Consequences of Abusive Supervision. *Academy of Management Journal*, 43(2), 178–190. <https://doi.org/10.5465/1556375>
- Torlak, N. G., Kuzey, C., Dinç, M. S., & Güngörmüş, A. H. (2021). Effects of ethical leadership, job satisfaction and affective commitment on the turnover intentions of accountants. *Journal of Modelling in Management*, 16(2), 413–440. <https://doi.org/10.1108/JM2-04-2019-0091>
- Trevino, L. K. (1986). Ethical Decision Making in Organizations: A Person-Situation Interactionist Model. *Academy of Management Review*, 11(3), 601–617. <https://doi.org/10.5465/amr.1986.4306235>
- Trevino, L. K., & Nelson, K. A. (2021). *Managing business ethics: Straight talk about how to do it right*. John Wiley & Sons.
- Vandekerckhove, W. (2016). *Whistleblowing and Organizational Social Responsibility*. Routledge. <https://doi.org/10.4324/9781315547299>
- Vitell, S. J., Nwachukwu, S. L., & Barnes, J. H. (1993). The effects of culture on ethical decision-making: An application of Hofstede's typology. *Journal of Business Ethics*, 12(10), 753–760. <https://doi.org/10.1007/BF00881307>
- Williams, J., & Elson, R. J. (2010). The challenges and opportunities of incorporating accounting ethics into the accounting curriculum. *J. Legal Ethical & Regul. Issues*, 13, 105.
- Yarahmadi, H., & Bohlooli, A. (2015). Ethics in Accounting. *International Journal of Accounting and Financial Reporting*, 5(1).
- Ying-shuan, W. (2015). On Accounting Professional Ethics. *Journal of Hebei Normal University for Nationalities*. <https://api.semanticscholar.org/CorpusID:157000662>
- Yılmaz, N. (2015). *Kadın Girişimciliğinde yönetsel etik değerler ve işşa (whistleblowing): Mersin ilinde uygulamalı bir araştırma* [Mersin Üniversitesi, Sosyal Bilimler Enstitüsü, İşletme Bilgi Yönetimi Ana Bilim Dalı, Yüksek Lisans Tezi]. <https://acikbilim.yok.gov.tr/handle/20.500.12812/220713>

APPENDIX 1. The Santa Clara Ethics Scale (Turkish Version)

Soruları cevaplarken kendi hissettiklerinizi yansıtan seçeneği işaretleyiniz.	Kesinlikle katılmıyorum	Katılmıyorum	Kararsızım	Katılıyorum	Kesinlikle katılıyorum
Sevmediğim veya aynı fikirde olmadığım kişilere bile saygı duymak benim için çok önemlidir.					
Hatalı olduğumu veya hata yaptığımı kabul etmem gerekse bile sorumlu ve hesap verebilir olmak benim için çok önemlidir.					
Dürüst, adil olmak ve dürüstlüğü korumak, beni dezavantajlı duruma düşürse bile benim için çok önemlidir.					
Kişisel veya mesleki uzmanlık alanlarımda yetkin olmaya çabalıyorum ve yetkin olmadığımda ve yetersiz kaldığımda bunu ilk kabul eden benim.					
Tanımadığım veya pek az ortak yönü olan kişilere bile büyük bir merhamet duyarım.					
Her zaman aklımda tuttuğum ve takip ettiğim açık ve net etik ilkelere sahibim.					
Hayatta avantaj elde etmektense etik davranmak benim için daha önemlidir.					
Asla başkalarından yararlanmam ve beni dezavantajlı duruma düşürse bile ilişkilerimde ve etkileşimlerimde dürüst davranırım.					
Tüm eylemlerim filme alınıp başkalarının izlemesi ve değerlendirmesi için oynatılsaydı utanmazdım.					
Genellikle karar vermeden önce etik veya ahlaki açıdan yapılacak doğru şeyin ne olduğunu kendime sorarım.					

APPENDIX 2. The Santa Clara Ethics Scale (English Version)

	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Respecting others, even those who I don't like or agree with, is very important to me.					
Being responsible and accountable, even when I have to admit that I'm wrong or have erred, is very important to me.					
Being honest, fair, and maintaining integrity, even when it might put me at a disadvantage, is very important to me.					
I strive to be competent in my areas of personal or professional expertise and am the first to admit it when I am not and have fallen short.					
I feel a great deal of compassion for others, even those whom I don't know or have few things in common with.					
I have clear ethical guiding principles that I keep in mind and follow at all times.					
It is more important for me to behave ethically than to get an advantage in life.					
I never take advantage of others and am truthful in my relationships and interactions even when it might put me at a disadvantage.					
I would not be embarrassed if all of my actions were filmed and played back for others to see and evaluate.					
I typically ask myself what the right thing to do is from an ethical or moral perspective before making decisions.					

