

WHISTLEBLOWING ON ACCOUNTING PROFESSION: WHAT DO ACCOUNTING PROFESSION INTERNS THINK?^{1,2}

Asst. Prof. Dr. Ali KIZILYALÇIN³
Assoc. Prof. Bahar GÜRDİN⁴

ABSTRACT

Whistleblowing can be defined as the reporting of illegal/illegitimate information within the company to the relevant parties within or outside the company, who are believed to solve the problems. According to the literature on the subject, whistleblowing is not an easy activity and many factors can have an effect on the intention to whistleblowing. In this context, the aim of the study is to investigate the effects of perceived moral intensity, perceived organizational support, perceived behavioral control and professional commitment on the internal and external whistleblowing intentions of accounting professional interns. An online survey was applied to accounting professional interns reached through social media accounts. Correlation analyses (Spearman and Pearson) were performed on the data obtained through the survey using the SPSS 29 package program. As a result of the analysis, it was observed that there was a relationship between accounting professional interns' internal whistleblowing and/or external whistleblowing intentions and perceived behavioral control, perceived organizational support, perceived moral intensity and professional commitment. Accordingly, a positive, significant but weak relationship was found between perceived behavioral control and internal whistleblowing intention, and a negative, weak but significant relationship between external whistleblowing intention; a positive, significant but weak relationship between perceived moral intensity and internal whistleblowing intention and a positive, significant but weak relationship between external whistleblowing intention; a positive, significant but weak relationship between perceived organizational support and internal whistleblowing intention and a positive, significant but weak relationship between external whistleblowing intention; and finally, a positive, significant but weak relationship between professional commitment and internal and external whistleblowing intention.

Keywords: Whistleblowing Intention(S), Perceived Behavioral Control, Perceived Organizational Support, Perceived Moral Intensity, Professional Commitment

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³ Aydın Adnan Menderes University, Nazilli Vocational School, Finance, Banking and Insurance Department, dakizilyalcin@adu.edu.tr, ORCID: 0000-0002-9979-8264

⁴ Aydın Adnan Menderes University, Nazilli Vocational School, Management and Organization Department, bahar.gurdin@adu.edu.tr, ORCID: 0000-0002-5557-3223

MUHASEBE MESLEĞİNDE İHBARCILIK: MUHASEBE MESLEK STAJYERLERİ NE DÜŞÜNÜYOR?

ÖZET

İhbarcılık, işletme içindeki yasadışı/gayrimeşru bilgilerin ilgililer tarafından sorunları çözeceğine inanılan işletme içindeki ya da işletme dışındaki ilgililere bildirilmesi olarak ifade edilebilir. Konu hakkındaki literatüre göre ihbarcılık kolay bir faaliyet değildir ve ihbarda bulunma niyeti üzerinde pek çok faktör etkili olabilmektedir. Bu bağlamda çalışmanın amacı, muhasebe meslek stajyerlerinin iç ve dış ihbarda bulunma niyetleri üzerinde algılanan ahlaki yoğunluk, algılanan örgütsel destek, algılanan davranışsal kontrol ve mesleki bağlılığın etkisinin araştırılmasıdır. Sosyal medya hesapları aracılığıyla ulaşılan muhasebe meslek stajyerlerine çevrimiçi anket uygulanmıştır. SPSS 29 paket programı kullanılarak anket yoluyla ulaşılan verilerin korelasyon analizleri (Spearman ve Pearson) gerçekleştirilmiştir. Analiz sonucunda genel olarak muhasebe stajyerlerinin, iç ihbar ve/veya dış ihbar niyetleri ile algılanan davranışsal kontrol, algılanan örgütsel destek, algılanan ahlaki yoğunluk ve mesleki bağlılıkları arasında bir ilişki olduğu görülmüştür. Buna göre; algılanan davranışsal kontrol ile içsel ihbarcılık niyeti arasında pozitif, anlamlı ama zayıf bir ilişki, dışsal ihbarcılık niyeti arasında negatif, zayıf ancak anlamlı bir ilişki; algılanan ahlaki yoğunluk ile içsel ihbarcılık niyeti arasında pozitif, anlamlı ancak zayıf bir ilişki, dışsal ihbarcılık niyeti arasında pozitif, anlamlı ancak zayıf bir ilişki; algılanan örgütsel destek ile içsel ihbarcılık niyeti arasında pozitif, anlamlı ancak zayıf bir ilişki, dışsal ihbarcılık niyeti arasında pozitif, anlamlı ancak zayıf bir ilişki ve son olarak mesleki bağlılık ile içsel ve dışsal ihbarcılık niyeti arasında pozitif, anlamlı ancak zayıf bir ilişki bulunmuştur.

Anahtar Kelimeler: İhbar Niyet(Leri), Algılanan Davranışsal Kontrol, Algılanan Örgütsel Destek, Algılanan Ahlaki Yoğunluk, Mesleki Bağlılık

INTRODUCTION

Fraud in accounting refers to deliberate errors committed by violating accounting principles and tax laws in the records and documents of a business, with the aim of achieving personal gain. If an error is made unconsciously by the personnel performing accounting operations, it is considered a mistake; however, if it is done knowingly and intentionally, it constitutes fraudulent (Yurt & Temelli, 2022: 137). A well-organized audit system can significantly help minimize errors and fraud in accounting. In this regard, independent auditing, internal control, internal audit, and whistleblowing mechanisms can be considered as key measures for the prevention of accounting fraud (Önal & Kırış, 2024: 86).

The concept of whistleblowing, which has been the subject of study in various academic disciplines since the 1980s, and has become increasingly important in recent years due to the growing demand for transparency. It is evident that ethical violations within businesses enterprises can have a detrimental effect not only on the business itself, but also on investors and society as a whole. Whistleblowing can be considered a significant mechanism in the prevention of irregularities within a business.

The phenomenon of whistleblowing has recently been considerable attention in the literature on whistleblowing for two reasons. Firstly, employees possess an in-depth understanding of their organizations, rendering them prime candidates to observe any potential wrongdoing. Secondly, employees have greater access to information about internal organizational processes and activities and are therefore better placed to identify serious errors (Ebaid, 2023: 716). For this reason, whistleblowers are an important source of information about organizational misconduct (Ouriemmi, 2023: 19) and are individuals who sound the alarm from within their organization and aim to expose negligence or misconduct that threatens the public interest (Shawver, 2011: 163).

Accounting interns are professional accountants of the future and, like accounting professionals, are in a position to observe irregular behaviors in businesses and/or accounting offices. Therefore, the aim of the study is to determine the extent to which the factors of perceived behavioral control, perceived organizational support, perceived moral intensity and professional commitment are effective on the internal and external whistleblowing intentions of accounting interns.

In this study, accounting interns were reached via social media and a survey was administered. The data obtained were analyzed using the SPSS 29 software package. The analysis revealed a significant relationship between accounting interns' internal and external whistleblowing intentions and their perceived behavioral control, perceived organizational support, perceived moral intensity, and professional commitment. In other words, accounting interns act by making decisions related to these four factors while making their internal and external whistleblowing.

A review of extant literature on whistleblowing in accounting reveals that the majority of studies examining whistleblowing intent focus on the behavior of accounting professionals, internal and external auditors, and accounting students. Two studies that pertain interns are Brennan and Kelly (2007) and Soni et al. (2015), which focus on audit interns. When examining the Turkish literature on whistleblowing, no studies focusing on accounting interns were found. This demonstrates the originality of the study.

1. WHISTLEBLOWING

The concept of whistleblowing is thought to have originated from the practice of police officers and referees blowing their whistles to stop illegal or irregular activities (Sampaio and Sobral, 2013: 373; Erkmen et al., 2012: 230). Despite the absence of a universally accepted definition of whistleblowing (Soni et al., 2015: 118), the most frequently used definition was provided by Near and Miceli (1985: 4).

Accordingly, whistleblowing is the reporting of illegal, immoral and illegitimate practices under the control of (former or current) employers by members of an organization to persons or organizations that can take action. Bernardi et al. (2016: 90) posit that the fundamental purpose of whistleblowing is to protect society from preventable harm. The International Federation of Accountants (IFAC) (2023: 6) asserts that supporting whistleblowing initiatives can enhance organizational resilience, proactivity and accountability in addressing misconduct issues. The IFAC further notes that whistleblowers are more effective at identifying fraud and other serious economic crimes than other detection methods, including audits and internal compliance. Accordingly, the term “whistleblower” is defined as a citizen who, motivated entirely or primarily by public interest concepts, voluntarily initiates an open disclosure to a person or entity capable of investigating the complaint and facilitating the correction of the perceived significant wrongdoing (Erkmen et al., 2012: 231).

The process of whistleblowing in businesses contexts commences when an employee becomes cognizant of an illegal or unethical practice. In the event of an unethical practice being observed, three options are available to the individual: to take no action, to report it, or to resign from the company (Bernardi et al., 2016: 90). Should an individual choose to report, this can be achieved through reporting to upper management (internal reporting), reporting to a reporting hotline provided by the company (anonymous reporting), or reporting to an external source (external reporting) (Shawver, 2011: 164).

Internal whistleblowing is defined as the act of reporting behavior within an organization to the appropriate authorities. This can be done through channels, including reporting an incident to a manager or using the company's internal whistleblowing hotline. Alternatively, external whistleblowing involves the utilization of channels external to the organization, such as the direct reporting of incidents to external entities, including regulatory agencies (Festa et al., 2024: 75). As posited by Alleyne et al. (2013: 12), the phenomenon of internal whistleblowing may offer an opportunity to rectify an unethical conduct within an organization before such information is disseminated to the public. Given the potential repercussions of external whistleblowing on the corporate image, it is generally discouraged by organizational leaders (Liu et al., 2015: 107). As posited by Stubben and Welch (2020: 6), if employees hold the conviction that the probability of the organization conducting an evaluation of the report is minimal and/or the probability of retaliation is substantial, they may be inclined to resort to external whistleblowing.

From this standpoint, as posited by Alleyne (2016: 194), in instances where internal resolution of issues is not feasible, members are advised to undertake a thorough evaluation of the matter's severity and its correlation with prevailing legislation and professional accounting standards, prior to any external disclosure. According to the IFAC (2023: 7), it is imperative that individuals are aware of their options and the avenues available to them when confronted with the prospect of committing an error. This encompasses the understanding of the safeguards that are available to them, including the procedures to be followed in the event of being subjected to unfair treatment subsequent to the reporting of an error.

From this standpoint, it is imperative for businesses to establish suitable internal reporting channels, ensure that any wrongdoing is reported through internal channels, and thereby prevent potential damage to their corporate image that could result from the use of external reporting channels.

In the examination the results of studies on whistleblowing with regard to the optimal reporting channel, Alleyne et al. (2017) posited that employees demonstrate a clear preference for the utilization of anonymous and confidential channels within the company for the reporting of unethical actions. Latan et al. (2019) concluded that internal auditors preferred internal channels the most, followed by anonymous and external channels. Conversely, external auditors, demonstrated a marked preference for the anonymous channel with the internal and external channels ranking second and third, respectively. Meriç (2020) asserts that accounting professionals demonstrate a preference for internal reporting. Similarity, Kılıç et al. (2022) similarly indicate that students' reporting intentions are most frequently directed towards internal reporting. Alleyne et al. (2016), organizational commitment and corporate ethical values exert a significant influence on both internal and external reporting intentions. This suggests that accountants who exhibit high levels of organizational commitment and low levels of corporate ethical values demonstrate significantly higher internal reporting intentions in comparison to accountants who demonstrate low levels of organizational commitment and low levels of corporate ethical values. In contrast, accountants in the low organizational commitment category reported significantly higher external whistleblowing intentions compared to accountants in the high organizational commitment category. In accordance with Brennan and Kelly's (2007), assertions, the level of trust exhibited by trainee auditors in the internal reporting structures of prominent firms, is found to be contingent upon the size of the firm in question. It is noteworthy that no substantial disparities are observed in terms of external reporting.

2. LITERATURE AND HYPOTHESIS DEVELOPMENT

This section will discuss studies conducted on whistleblowing in the field of accounting and auditing, and explain the hypotheses developed within these studies.

2.1. Literature

A review of the literature on whistleblowing reveals that many factors influence employees' decisions to blow the whistle. According to Brennan and Kelly (2007: 63), this decision is not an easy one, being influenced by various organizational, personal, and situational factors. Employees face a challenging decision between their allegiance to the organization, their moral and social obligations to act in accordance with their principles, and the potential personal ramifications of whistleblowing (Liyanarachchi and Newdick, 2009: 40). Studies have been conducted to determine the impact of various factors, such as organizational structure, demographic factors, concerns about retaliation, personality types, and so on, whistleblowing intentions.

Curtis and Taylor's (2009) examination of the effects of organizational structure on whistleblowing revealed that individuals who place their trust in the organization to conduct an investigation are more inclined to report violations. In their study, Brennan and Kelly (2007) also concluded that the likelihood of reporting violations is high in organizations that have adequate formal structures in place for whistleblowing. In the literature examining the effects of organizational structure and the ethical environment of an organization on whistleblowing, Dammak et al. (2024) indicate that organizational justice has a significant effect on the intention to report. Seifert et al. (2010) posit that effective whistleblowing mechanisms have the capacity to contribute to whistleblowing in the context of organizational justice theory. Furthermore, they argue that whistleblowing policies and mechanisms that incorporate high levels of procedural justice, distributive justice, and interactional justice increase the likelihood of reporting internal wrongdoing. The findings of Soni et al. (2015) corroborate those of Seifert et al. (2010). Dalton and Radtke's (2013) study posited that a robust ethical environment fosters a heightened propensity for reporting, in contrast to a deficient ethical milieu. Çiftçiyıldız and İslamoğlu (2015) evaluated whistleblowing from the perspectives of the public and private sectors, sharing the finding that private sector employees are more inclined to whistleblowing than public sector employees.

Demographic factors are perhaps the most studied factors influencing individuals' intentions to report. Upon thorough examination of the extant literature, it is evident that the findings of the studies are not generally consistent with each other. This inconsistency is particularly evident when an analysis is conducted that seeks to evaluate the relationship between demographic factors and reporting intentions. In this regard, Dammak et al. (2024) and Liyanarachchi and Newdick (2009) have observed that gender exerts a substantial influence on reporting tendencies. Erkmen et al. (2014) posit that there is no difference in terms of demographic characteristics other than gender and age on the whistleblowing behavior of accounting professionals, and that female accounting professionals are more likely to report than male accounting professionals. In line with the findings of Erkmen et al. (2014), Yükçü et al. (2019) discovered that female students were more inclined to report incidents in comparison to their male counterparts. Otchere et al. (2023) substantiated this finding by demonstrating that women were more predisposed to report instances of unfair treatment in comparison to men.

Additionally, Dalton and Radtke (2013) concluded that women exhibited higher levels of intention to report incidents. Contrary to these studies, Meriç and Elden (2019) study found that male students exhibited higher reporting intentions compared to their female students. Similarly, Liyanarachchi and Adler (2011) research indicated that male accounting professionals in younger age groups were more inclined to report incidents compared their female peers.

In the context of research examining age as a demographic factor, Alleyne et al. (2017) have indicated that younger and less experienced employees are more likely to report misconduct than their older colleagues. Brennan and Kelly (2007) study also found that older audit trainees were more reluctant to report misconduct than their younger peers.

Otchere et al. (2023) found that older employees are more likely to report misconduct within the organization, and Elias (2008) found that older students are more likely to report misconduct than their younger counterparts. Erkmen et al. (2014) observed, individuals over the age of 61 were more likely to engage in whistleblowing within organizations than younger individuals. The findings of Mesmer-Magnus and Viswesvaran (2005) support those of Erkmen et al. (2014). The findings of Liyanarachchi and Adler (2011) indicate that middle-aged accounting professionals are more likely to report misconduct.

There are also studies that conclude that demographic factors do not affect the likelihood of reporting. For example, Çiftyıldız and İslamoğlu (2015) sharing that age has no effect on ethical perception and reporting, while Erdoğan and Hacıhasanoğlu (2024) concluded that demographic characteristics have no effect on internal reporting intentions. In a similarly vein, Soni et al. (2015) posit that factors such as age, gender, and seniority do not exert a substantial influence on the decision to report. Sarikhani et al. (2022) report that their research has not yielded any evidence concerning the impact of professional experience and gender on the reporting intentions of accounting professionals. Otchere et al. (2023) evaluated the effect of demographic factors on the intention to report, finding that marital status did not significantly affect the intention to report, but that single individuals were more likely to report than married individuals.

It is evident that one of the most significant factors influencing individuals' decisions to report misconduct is the fear of retaliation, as defined by Near and Miceli (2016: 112) as an undesirable action taken in direct response to a whistleblower who reports misconduct within or outside the organization.

Research findings that demonstrate the impact of retaliation on individuals' propensity to report include Elias (2008), who discovered that retaliation has a detrimental effect on students' intention to report, and Hwang et al. (2008), who observed that retaliation and the fear of media exposure are factors influencing whistleblowing. Liyanarachchi and Adler (2011) posit that an escalation in retaliation threats among accounting professionals aged 45 and over serves to diminish the probability of female accounting professionals reporting misconduct, whilst concomitantly attenuating of the impact on the likelihood of male professionals reporting misconduct.

Ebaid (2023) also emphasizes that fear of retaliation is a factor that negatively affects whistleblowing. As posited by Alleyne et al. (2017), the perceived personal costs exert a substantial influence on both internal and external whistleblowing intentions. The findings of this study indicate that an increase in personal costs results in a decline in both internal and external whistleblowing intentions. In a similar vein, Latan et al. (2018) found the accounting professionals exhibited a higher propensity to report incidents when the personal cost lower.

In contrast to the findings of these studies, Kılıç et al. (2022) ascertained that students' concerns regarding retaliation were minimal. Meriç (2020) posits that retaliation constitutes a factor that has a detrimental effect on reporting intentions. The impact of this factor is not uniform amongst the accounting profession; it affects some professionals to a greater extent than others. As Özkan and Gümüş (2024) state, the effect of retaliation fear on reporting intentions among accounting students could not be determined. Tosunoğlu (2019) findings also indicated that professionals did not perceive reporting as a potential threat to their professional security or to the professional relationships they shared with their colleagues. Mesmer-Magnus and Viswesvaran (2005), seminal study posited that individuals who utilize external reporting channels as a means of disclosure are more prone to encounter reprisal. Conversely, those who demonstrate efficacy in thwarting the perpetration of violations, proffer substantial evidence, and receive endorsement from their superiors, exhibit a reduced probability of facing retaliation. The study also emphasized that reporting on violations that frequently occur within an organization increases the likelihood of retaliation compared to reporting on rare or less serious violations.

2.2. Hypothesis Development

This section explains the factors studied in the literature that are considered to be effective on reporting and presents the hypotheses developed based on these factors.

2.2.1. Perceived Behavioral Control and Reporting Intentions

Ajzen (2020: 315) posits states that the greater an individual's self-control, the higher the probability of that individual acting in accordance with their intentions. Perceived behavioral control is determined primarily by control beliefs, which are defined as an individual's beliefs concerning the presence or absence of resources and opportunities and the barriers to engaging in a specific action (Alleyne et al. 2013: 16). Consequently, if an employee perceives that they have the capacity to mitigate the adverse consequences that may ensue from their intention to report, the probability of reporting is also likely to increase.

In relation the impact of perceived behavioral control on both internal and external reporting intentions, Horiguchi et al. (2024), Latan et al. (2018), Mansor et al. (2022), and Sarikhani and Ebrahimi (2022) have indicated that perceived behavioral control exerts a positive influence on reporting intentions.

In contrast, Owusu et al. (2020) posit that perceived behavioral control demonstrates a weak positive correlation with external reporting intentions and a weak relationship with internal reporting intentions. In this context, the following hypotheses regarding accounting interns' behavioral control and reporting intentions were tested.

H₁: There is a significant relationship between accounting interns' perceived behavioral control and their internal reporting intentions.

H₂: There is a significant relationship between accounting interns' perceived behavioral control and their external reporting intentions.

2.2.2. Perceived Organizational Support and Whistleblowing Intentions

Perceived organizational support is defined as an employee's perception of how much their organization values their contributions and cares about their well-being (Horiguchi et al., 2024: 5; Mansor et al., 2021: 1315). Perceived organizational support increases employees' identification with the organization's goals and motivates them to always act in the best interests of the organization (Otchere et al., 2023: 1166). When employees perceive organizational support, they will feel more comfortable reporting unethical behavior. Conversely, an individual will not report unethical actions if they do not perceive the organization as supportive (Alleyne et al., 2013: 18). Consequently, when whistleblowing is perceived as the appropriate course of action, individuals are more inclined to report observed wrongdoing if they perceive high organizational support (Sampaio and Sobral, 2013: 381).

As indicated the extant literature, Mansor (2022), Otchere et al. (2023), and Horiguchi (2024) have demonstrated that organizational support exerts a positive effect on reporting intentions. Alleyne (2018) also posited the notion that a high level of perceived organizational support serves to intensify the effect of individual antecedents on whistleblowing intentions. The following hypotheses were tested in the study regarding perceived organizational support.

H3: There is a significant relationship between accounting interns' perceived organizational support and their internal whistleblowing intentions.

H4: There is a significant relationship between accounting interns' perceived organizational support and their external whistleblowing intentions.

2.2.3. Perceived Moral Salience and Reporting Intentions

According to Jones (1991: 372), moral intensity is a multidimensional construct that reflects the scope of moral obligation regarding a problem in a given situation. It is a commonly held view that individuals who possess a high degree of moral intensity tend to be more adept at identifying ethical issues. (Latan et al., 2018: 578). Namazi et al. (2023) indicate that moral intensity has a positive effect on internal reporting intentions, while Sarikhani and Ebrahimi (2022) found no evidence of an effect of moral intensity on reporting intentions.

The act of whistleblowing gives rise to a series of moral dilemmas for both employees and managers. It is hypothesized that an individual who is associated with high moral intensity will make better ethical decisions and positively influence the whistleblower's intention to report. Consequently, the probability of reporting an issue is contingent on its perceived moral intensity, with higher intensity correlating with increased reporting (Yousaf and Jamil, 2020: 89). The following hypotheses regarding perceived moral intensity were tested.

H5: There is a significant relationship between accounting interns' perceived moral intensity and their internal whistleblowing intentions.

H₆: There is a significant relationship between accounting interns' perceived moral intensity and their external whistleblowing intentions.

2.2.4. Professional Commitment and Whistleblowing Intentions

The final factor in the study, professional commitment, is defined as possessing professional values, a desire to make efforts on behalf of the profession, and a strong desire to remain in the profession (Namazi et al., 2023: 1720). Hall et al. (2005) posit that accountants who experience a profound sense of dedication to their profession are more inclined to engage in actions that are conducive to the advancement of the profession. Consequently, it is hypothesized that whistleblowing intentions are likely to be influenced by the degree of commitment an auditor has (Alleyne et al. 2013: 16). Elias (2008) posited in his study that students who exhibit a high degree of professional commitment are more inclined to report than their counterparts. In this context, the hypotheses to be tested are as follows.

H₇: There is a significant relationship between accounting interns' professional commitment and their internal whistleblowing intentions.

H₈: There is a significant relationship between accounting interns' professional commitment and their external whistleblowing intentions.

3. METHODOLOGY

This section covers the purpose of the study, the universe and sample, the data collection method, and the analysis and findings.

3.1. Purpose of the Study

The objective of this study is to ascertain how accounting interns approach whistleblowing and what factors may influence their intention to do so. In this context, the study analyzes the effects of perceived behavioral control, perceived organizational support, perceived moral intensity, and professional commitment-factors studied in the literature and believed to influence whistleblowing-on whistleblowing intentions.

3.2. Scope and Sample of the Study

The universe of the study consists of 19,424⁵ intern accountants who are actively doing their internship as of 31/12/2024. When the sampling error is taken as 5%, the sample size of the research universe is determined as 377 at a 95% confidence level. 411 responses were provided to the online survey, 11 of these surveys were excluded from the analysis because they were not suitable for analysis, and 400 surveys were analyzed⁶.

⁵ TURMOB 2025 Activity Report, p. 155

⁶ The study received ethics committee approval from Aydın Adnan Menderes University Social and Human Sciences Research Ethics Committee with the decision dated 25/02/2025 and numbered 21/11

3.3. Data Collection Method of the Study

The data for this study were collected online via a survey between March 4, 2025, and April 15, 2025. Accounting interns were invited to participate in an online survey via social media, and those who responded positively were sent the survey form to complete.

The survey form is divided into three sections. The initial section of the survey comprises six multiple-choice questions, the purpose of which is to ascertain the demographic characteristics of the survey participants. The second section of the survey consists of five 5-point Likert-type statements developed by Latan et al. (2018) to measure participants' internal and external reporting intentions. The third section, of the questionnaire, which consists of 15 five-point Likert-type statements, measures participants' perceived behavioral control (Latan, 2018), perceived organizational support (Latan, 2018), perceived moral intensity (Ebaid, 2023), and professional commitment (Namazi, 2023).

3.4. Analysis and Findings of the Study

Data obtained through the online survey was classified and analyzed using the SPSS 29 package program. Descriptive statistical techniques, such as frequency distribution, were used in data analysis to obtain general distributions; Pearson (parametric) and Spearman (non-parametric) correlation analyses were used to determine the direction and degree of the relationship between variables.

Before performing the analyses, the basic assumptions, namely frequency analysis, factor analysis, reliability analysis and normality analysis, were performed, and then Pearson (parametric) and Spearman (non-parametric) analyses from correlation analyses were performed. The demographic characteristics of the participants are summarized in Table 1.

Table 1: Frequency Analysis

Demographic Characteristics	Category	N	%
Gender	Female	193	48,25
	Male	207	51,75
Age	20-25	32	8,00
	26-30	228	57,00
	31-35	99	24,75
	36 +	41	10,25
Workplace	Accounting office	125	31,25
	Accounting department in business	275	68,75
Have you received training in accounting ethics?	Yes	275	68,75
	No	125	31,25
How many years have you been an intern?	1	126	31,50
	2	161	40,25
	3	113	28,25

The frequency analysis examining the proportional distribution of participants' demographic characteristics revealed that:

- 48.25% of participants were female, while 51.75% were male.
- 10.25% were aged 36 and above, 8.00% were aged 20-25;
- 24.75% were aged 31-35, and 57.00% were aged 26-30.
- 31.25% work in accounting offices, while 68.75% are doing their internships in the accounting departments of companies.
- 31.25% have not received any accounting ethics training, while 68.75% have received accounting ethics training.
- 28.25% have been interns for 3 years, 31.50% for 1 year, and 40.25% for 2 years.

Table 2: Cross-Tabulation Analysis

		I notify the appropriate people within the business / office	I will report it to my manager / master	I notify my professional organization	I notify authorities outside the business / office	I inform the public
General	General	4,46	4,50	3,22	2,72	2,21
Gender	Female	4,46	4,62	3,21	2,72	2,20
	Male	4,46	4,62	3,22	2,72	2,21
Age	20-25	4,45	4,62	3,23	2,74	2,22
	26-30	4,46	4,62	3,21	2,72	2,20
	31-35	4,46	4,63	3,22	2,73	2,21
	36+	4,46	4,62	3,21	2,71	2,21
Workplace	Accounting office	4,46	4,63	3,22	2,23	2,21
	Accounting department	4,46	4,63	3,22	2,73	2,21
Training	Yes	4,46	4,62	3,22	2,72	2,20
	No	4,46	4,63	3,22	2,72	2,21
How many years have you been an intern?	1	4,45	4,62	3,21	2,72	2,21
	2	4,46	4,63	3,22	2,73	2,21
	3	4,46	4,62	3,21	2,72	2,21

As demonstrated in Table 2, the majority of participants expressed a consensus that they would report to individuals within the company or office, and a significant proportion of participants indicated their unequivocal agreement that they would report to their managers or superiors. The participants' attitudes towards reporting to professional organizations were hesitant. It was asserted that the information would not be disseminated to individuals external to the company/office or to the general public.

Furthermore, it can be seen that participants' responses to the statements are consistent with the overall total, depending on their age, workplace, ethics training and years of internship. Accordingly, we can conclude that participants would prefer to report any inappropriate or illegal practices they witness to their managers or supervisors rather than to an external body.

Table 3: Reliability Analysis

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0,816	0,839	18

In reliability analysis, the Cronbach's Alpha coefficient is expected to be greater than 0.70. The study found this coefficient to be 0.816, and the test scale was found to be a workable scale with a reliability of 0.95.

Following frequency and cross-tabulation analyses, factor analysis was conducted to examine the relationships among the statements and their distribution across underlying factors. Factor analysis was performed to examine the relationship between the statements and the distribution of the statements across factors. Initially, the Kaiser-Meyer-Olkin (KMO) test was conducted to assess the correlations between the variables and their aptitude for factor analysis. The KMO value was determined to be .847. Considering that a very good factor analysis should be greater than .80 (Kalaycı, 2006: 322), this value indicates that the sampling was sufficient. Bartlett's Test was utilized in order to ascertain whether the correlation matrix obtained from the analysis was indeed an identity matrix. Furthermore, the suitability of the variables for factor analysis was evaluated. The statistical analysis indicated a significant result with a Sig. (p) value less than .001. This value indicates that the test is significant and that factor analysis can be performed.

In the analysis, six factors were found to account for 75.133% of the total variance. It is generally accepted that this value should exceed 0.50 (Bayram, 2004: 132). Consequently 75.133% can be considered a satisfactory outcome.

Upon examination of the distribution of statements across factors, it is observed that the 16th statement is distributed across three factors. In this particular instance, the 16th statement was excluded from the analysis, and a subsequent factor analysis was performed. In the repeated analysis, statement 17 was also distributed across two factors and excluded from the analysis. Upon repetition of the factor analysis was repeated, it was observed that the statements were appropriately allocated to the factors.

Following the execution of repeated KMO and Bartlett's tests, the KMO value was determined to be .833, and the Sig. value in Bartlett's Sphericity Test found to be less than .001. The KMO value indicates the adequacy of the sample, while the Sig. value demonstrates significance of the test. The analysis yielded six factors that collectively accounted for 78.767% of the total variance, a figure that is considered to be highly acceptable.

The normality analysis further demonstrated that accounting interns:

- With regard to the subject of internal reporting intentions, the skewness value is -1.708, and the kurtosis value is 3.287. Consequently, the data is not normally distributed.
- With regard to the subject of external reporting intentions, the skewness value is found to be .255, whilst the kurtosis value is identified as -.988. Consequently, the data is distributed normally.
- With regard to the concept of perceived behavioral control; the skewness value is -.621, and the kurtosis value is -.336. Consequently, the data is distributed normally.
- In relation to the perceived organizational support, the skewness value is -.691, and the kurtosis value is -.843. The data is thus found to be normally distributed.
- In relation to the issue of perceived moral responsibility, the skewness value is -.672, and the kurtosis value is -.698. Furthermore, it can be concluded that data are normally distributed.
- In relation to professional commitment, the skewness value is -.832, and the kurtosis value is -.045. The data are thus found to be normally distributed.

In this study, correlation analysis was employed to ascertain the direction and extent of the relationship between accounting interns' internal and external whistleblowing intentions and four variables. Given the absence of a normal distribution in the variables associated with internal whistleblowing a nonparametric correlation analysis, designated as 'Spearman', was employed. Conversely, the variables related to external whistleblowing exhibited a normal distribution, thus necessitating the implementation of a parametric correlation analysis, known as 'Pearson'.

3.4.1. Spearman Analysis

Given the absence of a normal distribution in the data pertaining to accounting interns' internal reporting intentions, Spearman analysis, a non-parametric test, was employed. The data relevant to the analysis are presented in Table 4.

Table 4: Spearman Analysis

	Int. WB. Avg.	Perc. Beh. Cont. Avg.	Perc. Org. Sup. Avg.	Per. Mor. Res. Avg.	Prof. Com. Avg.
Internal WB Avg.	1	.150**	.377**	.447**	.362**
Sig.(two-tailed)	.	.003	<.001	<.001	<.001
N	400	400	400	400	400

* There is a significant relationship at the 0.05 level.

** There is a significant relationship at the 0.01 level.

As illustrated in Table 4, a correlation exists between the propensity for internal whistleblowing among accounting interns and several pertinent factors:

- It is correlation coefficient for perceived behavioral control is 0.150, which is not within the desired range. Consequently, a positive yet weak relationship was identified between accounting interns' internal whistleblowing intentions and their perceived behavioral control.
- The correlation coefficient for perceived organizational support is .377, indicating that there is a positive, significant but weak relationship between accounting interns' internal whistleblowing intentions and their perceived organizational support.
- The correlation coefficient for perceived moral responsibility is .447 and there is a positive, significant but weak relationship between accounting interns' whistleblowing intentions and perceived moral intensity.
- Correlation coefficient for their professional commitment is .362 and there is a positive, significant but weak relationship between accounting interns' whistleblowing intentions and their professional commitment.

According to Spearman's analysis, hypotheses H1, H3, H5, and H7 are accepted.

3.4.2. Pearson Analysis

Given the evidence of a normal distribution in the data on the external termination intentions of accounting interns showed a normal distribution, Pearson analysis, which is a parametric test, was employed. The data relevant to the analysis are presented in Table 5.

Table 5: Pearson Analysis

	Ext. WB. Avg.	Per. Beh. Cont. Avg.	Per. Org. Sup. Avg.	Per. Mor. Res. Avg.	Prof. Com. Avg.
Ext. WB. Avg.	1	-.128*	.298**	.348**	.280**
Sig .(two-tailed)	.	.011	<.001	<.001	<.001
N	400	400	400	400	400

* There is a significant relationship at the 0.05 level.

** There is a significant relationship at the 0.01 level.

According to Table 5, there is a relationship between accounting interns' external reporting intentions and:

- Correlation coefficient regarding the perceived behavioural control is -0.128 and it is not within the desired value range of. In this case, there is a negative, significant but weak relationship between the external whistleblowing intentions of accounting interns and the behavioural control they perceive.
- The correlation coefficient for perceived organizational support is 0.298, indicating that there is a positive, significant but weak relationship between accounting interns' external reporting intentions and their perceived organizational support.

- Correlation coefficient for perceived moral responsibility is 0.348 and there is a positive, significant but weak relationship between accounting interns' external whistleblowing intentions and their perceived moral intensity.
- Correlation coefficient for their professional commitment is 0.280 and there is a positive, significant but weak relationship between accounting interns' external whistleblowing intentions and their professional commitment.

As a result of the Pearson Analysis, hypotheses H₂, H₄, H₆, and H₈ are accepted.

CONCLUSION

In the extant literature, the act of reporting information within a business to those who are either within or outside the business is referred to as whistleblowing. A plethora of studies have been conducted on the factors that motivate professionals to engage in whistleblowing. The prevailing focus of these studies is to ascertain the motivational factors that precipitate accounting professionals to engage in whistleblowing. However, it can be concluded that the motivational sources have not been fully identified.

In this context, the whistleblowing intentions of accounting interns who are at the beginning of their professional careers, which is thought to bring a different perspective to the whistleblowing literature, have been investigated. In fact, when looking at the studies on the subject, there are very few studies investigating accounting interns. The most important reason for including accounting interns in the analysis is that, as individuals who are new to the profession, they are in a position to observe the erroneous transactions made in the business/office.

As a result of the analysis, it was observed that there is a relationship between internal whistleblowing and/or external whistleblowing intentions of accounting interns and perceived behavioural control, perceived organizational support, perceived moral intensity and professional commitment. Regarding perceived behaviour, which is thought to have an effect on whistleblowing intentions, Latan et al. (2018), Sarikhani and Ebrahimi (2022), Mansor et al. (2022) and Horiguchi et al. (2024) stated that there is a relationship between perceived behavioural control and internal whistleblowing intentions. Accordingly, the results of the study conducted support these studies. In the study of Owusu et al. (2020), an unimportant relationship was found between perceived behavioural control and internal whistleblowing intentions; a positive but weak relationship was found between external whistleblowing intentions. The results of this study support Owusu et al. (2020) in terms of internal whistleblowing intentions, while they contradict in terms of external whistleblowing intentions.

The analysis revealed a positive yet modest relationship between perceived organizational support and internal whistleblowing intentions, and a positive yet modest relationship between perceived organizational support and external whistleblowing intentions. The findings of this study align with those of previous research conducted by Mansor et al. (2022), Otchere et al. (2023), and Horiguchi et al. (2024). The analysis revealed a positive yet weak relationship between professional commitment and internal and external reporting intentions. Elias (2008) observed a positive correlation between professional commitment and reporting intentions. The findings of this study lend support to the conclusions of Elias (2008).

It is imperative that the results of the study are evaluated whilst taking into consideration the limitations of this study. The primary concern is that respondents may be inclined provide answers to an anonymous online survey that do not accurately reflect their actual behavior. The second limitation pertains to the question of whether the interns who participated in the survey accurately reflect the opinions of all interns. The third limitation pertains to the discrepancy that may exist between an individual's intention to report and their subsequent actual decision to do so.

In studies of whistleblowing in accounting, the use of whistleblowing intentions is attributable to the difficulty of reaching actual whistleblowers. In subsequent studies, the motivation sources related to whistleblowing can be determined by conducting studies on actual whistleblowers. Furthermore, the integration of case studies that illustrate actual instances of whistleblowing can serve to enrich the existing body of literature on this subject. Whistleblowing is recognized as being influenced by cultural factors. Therefore, comparisons between different countries could also provide important insights.

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