

The Effect of Organizational Commitment and Corporate Ethical Values on Whistleblowing Intention of the Public Sector Accountants

H. Imani (Ph. D.)^{1*} and L. Kafash²

Received: 2017/11/21

Revised: 2018/02/05

Accepted: 2018/02/08

Abstract

Introduction: There are various factors impacting the individuals' behavioral intention including accountants. Organizational commitment and organizational ethical values are among the things that seem to affect the whistleblowing intention of accountants. Accountants' whistleblowing is considered as an ethical behavior and there is no exception in this regard. This survey research was designed and conducted with the purpose of examining that issue.

Method: It is a descriptive-survey research. The required data was collected by a questionnaire distributed among a sample of 266 accountants working in the public sector. The research hypotheses were tested through the correlation test.

Results: The research findings indicate that there is a positive and significant relationship between organizational commitment and the internal whistleblowing intention, while there is no significant relationship between the organizational commitment and external whistleblowing intention. Additionally, organizational ethical values develops a positive and significant relationship with the internal whistleblowing intention and it has a negative and significant relationship with external whistleblowing intention.

Conclusion: According to the results, organizational ethical values and organizational commitment affect the internal whistleblowing intention of accountants. Consequently, increasing the level of organizational commitment and improving organizational culture as well as organizational ethical values are considered crucial to raise the probability of whistleblowing by accountants.

Keywords: Ethical Values, External Whistleblowing, Internal Whistleblowing, Organizational Commitment.

¹ The Faculty Member of Accounting Department, Islamic Azad University, Shiraz Branch.

² M. A. Student of Accounting, Islamic Azad University, Shiraz Branch.

* Corresponding author; Email: himani@iaushiraz.ac.ir