

راهنمای نگارش چکیده گسترده انگلیسی

(Extended Abstract)

چکیده گسترده در واقع یک مقاله کوتاه بوده و همه قسمت‌های مقاله را در بر می‌گیرد. دقت فرمایید که ارائه درست این بخش باعث افزایش ارجاعات بین‌المللی به مقاله شما خواهد شد. چکیده گسترده باید بین ۱۰۰۰ تا ۱۵۰۰ کلمه تنظیم شود. چکیده‌های کمتر از ۱۰۰۰ کلمه یا بیشتر از ۱۵۰۰ کلمه و خارج از الگوی نشریه، قابل قبول نمی‌باشد.

در فصلنامه حسابداری و شفافیت مالی چکیده گسترده شامل بخش‌های زیر می‌باشد:

مقدمه (Introduction)

این بخش لازم است شامل هدف انجام پژوهش، خلاصه کوتاهی از مبانی نظری و پیشینه پژوهش و همچنین فرضیه‌ها / سؤالات اصلی پژوهش باشد. استفاده از منابعی که در متن مقاله استفاده شده است در متن چکیده گسترده ضرورت دارد. حجم این بخش بین ۲۵۰ تا ۳۵۰ کلمه باشد.

روش پژوهش (Methodology)

این بخش شامل خلاصه‌ای از طرح پژوهش، جامعه، نمونه، ابزار و روش اجرای پژوهش می‌باشد. این بخش بین ۱۵۰ تا ۲۵۰ کلمه تنظیم شود.

یافته‌ها (Results)

این بخش از چکیده گسترده شامل خلاصه نتایج اصلی است که از اجرای پژوهش به دست آمده است. همچنین بیان مهمترین یافته‌ها در قالب جدول و یا نمودار بلامانع است. حجم این بخش از چکیده گسترده بین ۴۰۰ تا ۶۰۰ کلمه باشد و جداول به صورت APA تنظیم شود.

نتیجه‌گیری (Conclusions)

این بخش شامل بیان مجدد هدف پژوهش، هم‌راستایی و یا عدم هم‌راستایی یافته‌های پژوهش با پژوهش‌های پیشین و همچنین تبیین یافته‌ها می‌باشد. حجم این بخش بین ۲۰۰ تا ۳۰۰ کلمه باشد. پیشنهادات اصلی پژوهش نیز در این بخش اشاره شود.

مشارکت نویسنده (Author Contributions)

در این بخش برای پژوهش با چندین نویسنده، یک پاراگراف کوتاه که سهم هر یک از آنها را مشخص می‌کند، ارائه شود. به طور مثال:

1. All authors contributed equally to the conceptualization of the article and writing of the original and subsequent drafts.
2. Liz Allen performed writing – original draft and conceptualization. Alison O’Connell and Veronique Kiermer performed writing –review and editing; conceptualization.
3. Conceptualization, X.X. and Y.Y.; methodology, X.X.; software, X.X.; validation, X.X., Y.Y. and Z.Z.; formal analysis, X.X.; investigation, X.X.; resources, X.X.; data curation, X.X.; writing—original draft preparation, X.X.; writing—review and editing, X.X.; visualization, X.X.; supervision, X.X.; project administration, X.X.; funding acquisition, Y.Y.

برای مطالعه اصطلاحات بیشتر، به طبقه‌بندی [CRediT](#) مراجعه کنید.

اظهار دسترسی به داده‌ها (Data Availability Statement)

اظهار دسترسی به داده‌ها (که گاهی اوقات «بیانیه دسترسی به داده‌ها» نیز نامیده می‌شود) به خواننده می‌گوید که داده‌های تحقیقاتی مرتبط با مقاله در کجا موجود است و تحت چه شرایطی می‌توان به داده‌ها دسترسی داشت. همچنین در صورت لزوم می‌توان پیوندهایی را به داده‌ها ارائه داد. به طور مثال:

The data that support the findings of this study are available from the corresponding author, upon reasonable request.

برای مطالعه موارد بیشتر به [Writing a data availability statement](#) مراجعه کنید.

سپاسگزاری (Acknowledgment)

در این بخش تمام افرادی که به نحوی در انجام مطالعه نقش داشته ولی جزء نویسندگان مقاله نبوده‌اند، مورد تقدیر قرار می‌گیرند. به طور مثال:

1. The authors would like to thank all participants in the present study.
2. The author thanks all participants in this study.
3. The authors thank all reviewers in this study.

ملاحظات اخلاقی (Ethical Considerations)

در این بخش نویسندگان بیان می‌کنند که از جعل داده‌ها، تحریف، سرقت ادبی و تخلف اجتناب کرده‌اند.

The authors avoided data fabrication, falsification, plagiarism, and misconduct. به طور مثال:

حمایت مالی (Funding)

در این بخش چنانچه هر گونه حمایت مالی توسط سازمان‌های دولتی، تجاری یا غیرانتفاعی از پژوهش شده است، ذکر شود.

به طور مثال:

1. This research did not receive any specific grant from funding agencies in the public, commercial, or not-for-profit sectors.
2. The study was funded by the University of ABCD, Country EFGH, and Grant No. 123456.

تعارض منافع (Conflict of Interest)

در این بخش چنانچه هر گونه تعارض منافع در انجام پژوهش و در مقاله وجود دارد باید به طور شفاف بیان شود. در غیر این صورت، ذکر تعارض منافع وجود ندارد کفایت می‌کند.

The authors declare no conflict of interest. به طور مثال:

در نهایت مطابق با راهنمای نگارش ارائه شده، نمونه‌ای از چکیده گسترده انگلیسی به صورت زیر آورده می‌شود:

Introduction (250-350 words)

Financial fraud is one of the most pressing challenges faced by organizations worldwide, causing severe financial losses, reputational damage, and decreased investor confidence. According to the Association of Certified Fraud Examiners (ACFE, 2024), companies lose approximately 5% of their annual revenue to occupational fraud. Detecting and preventing fraudulent activities has thus become a priority for accountants, auditors, and regulators seeking to protect stakeholders and ensure financial transparency.

Whistleblowing—reporting unethical or illegal activities within an organization—is increasingly recognized as a vital mechanism for ensuring transparency and accountability in corporate environments. In the accounting profession, whistleblowing plays a critical role in uncovering financial fraud, misstatements, and irregularities that often bypass standard audit procedures. High-profile corporate scandals such as Enron and WorldCom underscore the importance of creating supportive mechanisms for potential whistleblowers (Gao & Brink, 2017).

Despite greater emphasis on whistleblowing, many accounting professionals hesitate to speak up due to fear of retaliation, limited organizational support, or concerns about the effectiveness of reporting channels. Prior studies identify key influencers of whistleblowing intention—such as ethical climate, moral intensity, professional skepticism, and perceived organizational support—but empirical evidence remains fragmented, especially among accounting practitioners in various contexts (Taylor & Curtis, 2010; Otchere et al., 2023; Latan et al., 2018).

The purpose of this study is to investigate the determinants of whistleblowing intention among accounting professionals. The study explores how ethical climate, perceived retaliation risk, and organizational support affect the likelihood of reporting financial misconduct.

Hypotheses

H1: An ethical climate is positively associated with whistleblowing intentions among accounting professionals.

H2: Higher perceived organizational support increases the likelihood of whistleblowing.

H3: Greater perceived risk of retaliation is negatively associated with whistleblowing intentions.

H4: Perceived organizational support moderates (strengthens) the positive effect of ethical climate on whistleblowing intention.

H5: Perceived risk of retaliation moderates (weakens) the relationship between ethical climate and whistleblowing intention.

The findings of this study will contribute to understanding how organizations can create supportive environments that encourage ethical reporting behavior. These insights can help policymakers and managers design effective whistleblowing mechanisms to prevent accounting fraud and strengthen corporate governance.

Methodology (150-250 words)

Research Design

This study adopts a quantitative research design using a cross-sectional survey to examine the factors influencing whistleblowing intentions among accounting professionals and how these factors relate to fraud detection. Data on perceptions of ethical climate, organizational support, perceived retaliation risk, and whistleblowing intention were collected using standard questionnaires.

Population and Sample

The target population consists of professional accountants and auditors working in public accounting firms, private corporations, and government organizations. A stratified random sampling method will be applied to ensure representation across sectors. Based on Kock & Hadaya (2018), formula for sample size determination, a minimum of 251 respondents will be required to achieve adequate statistical power (common power level of 80% and significant of level 1%).

Data Collection

Data were collected via an online survey distributed through professional accounting groups and email for accountants.

Research Instrument

The questionnaire consists of five sections: Demographic information (e.g., age, gender, years of experience, sector). Ethical Climate – measured using Victor and Cullen's (1988) Ethical Climate Questionnaire. Perceived Organizational Support– measured using Eisenberger et al.'s (1986) scale. Perceived Retaliation Risk – adapted from previous studies (Near & Miceli, 1996). Whistleblowing Intention– measured using scales from Park & Blenkinsopp (2009) and Curtis & Taylor (2010). All items were measured on a five-point Likert scale (1 = strongly disagree, 5 = strongly agree).

Data Analysis

Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) because it is well-suited for predictive research and complex models involving latent constructs.

Results (400-600 words)

Response Rate and Demographics

A total of 650 surveys were distributed, and 262 valid responses were received, representing a response rate of 40.3%. Most participants were male (60.4%), aged 31–40 (47.2%), with 6–10 years of professional experience (41.5%). Respondents worked in public accounting firms (44%), private corporations (38%), and government organizations (18%).

Measurement Model Assessment

The reliability and validity of constructs were assessed using SmartPLS 4. According to Table 1. All constructs met the recommended thresholds of $\alpha > 0.7$, $CR > 0.7$, and $AVE > 0.50$ (Hair et al., 2022). Discriminant validity was confirmed using Fornell–Larcker and HTMT criteria.

Table 1. Cronbach's Alpha, Composite Reliability (CR) and AVE			
Construct	Cronbach's Alpha	Composite Reliability (CR)	AVE
Ethical Climate	0.89	0.92	0.65
Perceived Organizational Support	0.91	0.94	0.71
Perceived Retaliation Risk	0.87	0.90	0.63
Whistleblowing Intention	0.93	0.95	0.76

Structural Model Assessment

The structural model was evaluated for collinearity, path coefficients, and explanatory power. Variance Inflation Factor (VIF) values were below 3.3, indicating no multicollinearity concerns. R^2 for Whistleblowing Intention = 0.56, indicating that 56% of the variance was explained by ethical climate, organizational support, and retaliation risk.

Hypothesis Testing

Bootstrapping with 5,000 resamples was conducted to test the hypotheses. Results of these tests are summarized in Table 2.

Table 2. Result of hypotheses				
Hypothesis	Path Coefficient (β)	T-value	P-value	Result
H1: Ethical climate \rightarrow Whistleblowing intention	0.320	5.210	< 0.001	Supported
H2: Organizational support \rightarrow Whistleblowing intention	0.410	7.030	< 0.001	Supported
H3: Retaliation risk \rightarrow Whistleblowing intention	−0.280	4.770	< 0.001	Supported
H4: Organizational support \times Ethical climate \rightarrow Whistleblowing intention	0.150	2.890	0.004	Supported
H5: Retaliation risk \times Ethical climate \rightarrow Whistleblowing intention	−0.120	2.210	0.027	Supported

The findings show that H1 is supported, as ethical climate has a positive and significant effect on whistleblowing intention ($\beta = 0.320$, $t = 5.210$, $p < 0.001$), indicating that employees in organizations with stronger ethical values are more likely to report wrongdoing. H2 is also supported, with organizational support having an even stronger positive effect on whistleblowing intention ($\beta = 0.410$, $t = 7.030$, $p < 0.001$), suggesting that when employees feel their organization will protect and value them, they are more inclined to blow the whistle. H3 is supported as well, showing that perceived retaliation risk negatively affects whistleblowing intention ($\beta = -0.280$, $t = 4.770$, $p < 0.001$); employees who fear retaliation are less likely to report unethical practices. H4 is supported, as the interaction between organizational support and ethical climate is significant and positive ($\beta = 0.150$, $t = 2.890$, $p = 0.004$), meaning that organizational support enhances the positive impact of ethical climate on whistleblowing intention. Finally, H5 is supported, with the interaction between retaliation risk and ethical climate being negative and significant ($\beta = -0.120$, $t = 2.210$, $p = 0.027$), indicating that higher retaliation risk weakens the beneficial effect of ethical climate on whistleblowing intention.

Conclusions (200-300 words)

This study examined how ethical climate, perceived organizational support, and perceived retaliation risk influence whistleblowing intention among accounting professionals and how these factors collectively contribute to fraud detection. The results revealed that ethical climate and organizational support significantly increase whistleblowing intention, whereas perceived retaliation risk decreases it. These findings are consistent with prior research indicating that supportive organizational environments and strong ethical cultures foster employees' willingness to report wrongdoing (Taylor & Curtis, 2010; Latan et al., 2018; Otchere et al., 2023).

The significant moderating effects highlight that organizational support amplifies the positive effect of ethical climate, while retaliation risk weakens this relationship. This aligns with Gao and Brink (2017), who emphasized that fear of retaliation remains a primary barrier to whistleblowing. The results also suggest that organizations seeking to improve fraud detection should not only establish technical detection tools but also promote ethical values, protection policies, and trust in reporting systems.

Furthermore, the study supports the argument that whistleblowing serves as a complementary mechanism to traditional audits and fraud detection systems. Encouraging employees to report unethical practices can fill gaps left by audits or analytics-based fraud detection, as some irregularities are only observable by insiders (Gao & Brink, 2017).

This research provides evidence that a supportive ethical climate, organizational backing, and reduced fear of retaliation are essential to increasing whistleblowing intention in the accounting profession. Given that whistleblowing plays a critical role in detecting financial fraud, organizations must design policies that combine ethical culture building, anonymous and secure reporting channels, and strict non-retaliation measures.

This study used a cross-sectional survey, which limits causal interpretation. Future research could adopt longitudinal designs, experimental approaches, or multi-country studies to capture cultural and legal variations. Examining how whistleblowing interacts with data analytics-based fraud detection tools would also be a valuable extension.

Author Contributions

All authors contributed equally to the conceptualization of the article and writing of the original and subsequent drafts.

Data Availability Statement

The data that support the findings of this study are available from the corresponding author, upon reasonable request.

Acknowledgements

The authors would like to thank all participants in the present study.

Ethical Considerations

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Conflict of Interest

The authors declare no conflict of interest.