

Whistleblowing System Research In Indonesia: A Literature Review

Moh. Sulton Bonang¹, Febrianti Putri Fatias², Nurul Fatmawati³, and Nurul Herawati⁴

⁴ herawati@trunojoyo.ac.id

^{1,2,3,4}Department of Accounting, Faculty of Economics and Business, Universitas Trunojoyo
Madura

Abstract: This research examines the development of Fraud research in the context of the whistleblowing system in Indonesia by reviewing literature accredited by Sinta 1 and Sinta 2. This research reviews 113 articles from 39 accounting and business economics journals related to whistleblowing published during the period 2012 to 2024. This research method was carried out using analyzing trends and dominant methods in studies regarding whistleblowing, as well as evaluating the sectors that are most often used as objects of study. Literature analysis shows that quantitative methods, especially surveys and experiments, dominate whistleblowing research in Indonesia. The public sector and education are the main research objects, while other sectors such as taxation and public accounting firms are still underrepresented. The conclusion of this research shows that although interest in the topic of whistleblowing is increasing, there are still opportunities to expand the variety of research methods and objects to enrich understanding of whistleblowing practices in various sectors in Indonesia.

Keywords: Whistleblowing System, Fraud, Literature Review, Indonesia.

Introduction

This study aims to review the development of fraud research as a sub-field of accounting with the topic of whistleblowing system in Indonesia. This study conducts a comprehensive examination of the literature on disclosure of violations and fraud prevention with whistleblowing based on national journals accredited by Sinta 1 and 2. This study expands on the research Dhewi (2023) that also conducted a literature review study on fraud disclosure through whistleblowing through Scopus-based bibliometric analysis.

Fraud is defined as the abuse of office to gain personal gain through the misuse of organizational resources or assets (ACFE, 2018). Corruption and fraud are still serious problems for many developing countries, one of which is Indonesia (H. R. Dewi, Aini, et al., 2023). Fraud is a general concept that encompasses how the human mind acting through one person can lie to another to gain advantage (Munadi et al., 2022; (Citra Anggreani & Falikhatun, 2024). According to (uanakota (2015), fraud is any illegal act characterized by deception, concealment, or threat of trust. The act does not depend on the application of

threats of violence or physical force (Citra Anggreani & Falikhatun, 2024). A person tends to commit fraud if there is a gap or opportunity and has the authority to manage assets in regulating control procedures (Madani et al., 2022). The Association of Certified Fraud Examiners (ACFE) states that the misuse of organizational assets or resources that is inappropriate by individuals intentionally or unintentionally with the aim of enriching themselves is a distortion of the benefits obtained by someone by presenting something that is not in accordance with the actual situation (Fitriani et al., 2022). Many legal provisions have been created with the aim of eradicating fraud and corruption, but these interventions have failed to reduce the prevalence of the practice (Prasasasthy, 2021; Fitriani et al., 2022).

One way to prevent fraud is by conducting whistleblowing. Whistleblowing is defined as one of the actions that can be taken to reveal fraud (Dewi, Aini, et al., 2023). Research Dewi, Aini, et al., (2023) has found that the importance of a whistleblowing system has been demonstrated in various major scandals, such as Enron and Wells Fargo, and identified gaps in the monitoring system and they argue that this highlights the importance of an organizational culture that supports reporting. Research conducted Purnamasari (2023) revealed that whistleblowing can be used as an intermediary variable between pentahelix and early warning. Fitriani et al., (2022) shows that whistleblowing is an important mechanism in the organization's internal control. Research by H. R. Dewi, Aini, et al., (2023) revealed that employees who have a high commitment to their profession tend to be more courageous to become whistleblowers. Research by Andalas et al., (2020) did not find any interaction between reporting channels and religious commitment with the intention to whistleblow. Through the whistleblowing system, auditors find it easier to find fraud, allowing auditors to find and report fraud (Pramudyastuti, Rani, Nugraheni, & Susilo, 2021). Research by Prena & Kusmawan (2020) shows that the existence of a Whistleblowing System is part of the company's control in preventing forms of fraud. Faradiza & Suci, (2017) revealed that the higher the intensity and quality of socialization by the Directorate General of Taxes, the greater the desire of tax employees to whistleblow. Research by Anggraini & Reskino (2020) reveals that religiosity has an effect on employee fraud mediated by whistleblowing intentions, while organizational justice does not have a significant effect on employee fraud mediated by whistleblowing intentions.

Methods

This study refers to the research framework Dhewi (2023) on fraud disclosure with whistleblowing through Scopus-based bibliometric analysis. The data used in this study are secondary data in the form of 113 research articles from 39 Sinta 1 and 2 accredited journals regarding the whistleblowing system presented in full paper. The data was studied by utilizing scientific databases from the national library database (ISSN), including national journals accredited by Sinta 1 and Sinta 2. Data were obtained through proceedings in softcopy form on the websites of Sinta 1 and Sinta 2 indexed journals. The search strategy used the keywords "whistleblowing", "whistleblowing system", and "fraud disclosure".

Then the researcher identified the articles based on the research method and research object.

The method used in this study is the "charting the field" and "analyzing the community-citation" methods developed by Hesford, J. W., Lee, S. S., Stede, W. A. V. d., & Young (2007). The analysis of research methods in this study is classified into research method approaches such as reviews and descriptive. The list of journals used by researchers can be seen in table 1. The selected journals are journals that have published several studies on whistleblowing in 2012-2024 over a period of 13 years.

Table 1. List of Journal Names

No	Journal Name	Institutions	Accreditation Rating	Number of Articles
1	Journal of Finance and Banking	Independent University of Malang	2	2
2	Multiparadigm Accounting Journal	University of Brawijaya	2	5
3	EQUITY Journal: Journal of Economics and Finance	Indonesian College of Economics Surabaya	2	4
4	Journal of Accounting and Finance	Petra Christian University	2	1
5	Journal of Accounting and Business	March Eleventh University	2	4
6	Journal of Accounting and Investment	Muhammadiyah University of Yogyakarta	2	9
7	Journal of Accounting and Business Dynamics	Syiah Kuala University	2	4
8	Accounting Journal	Tarumanagara University	2	3
9	Accounting, Auditing & Information Research Media	Trisakti University	2	4
10	Indonesian Journal of Accounting and Auditing	Islamic University of Indonesia	2	1
11	ASSETS: Journal of Accounting and Education	Madiun PGRI University	2	1
12	Journal of Economics and Business	Satya Wacana Christian University	2	3
13	Journal of Accounting Dynamics	Semarang State University	2	2

No	Journal Name	Institutions	Accreditation Rating	Number of Articles
14	Indonesian Accounting and Finance Research	Muhammadiyah University of Surakarta	2	5
15	Accrual: Accounting Journal	Surabaya State University	2	2
16	Journal of Accounting Studies	Self-Help University of Gunung Djati	2	3
17	Scientific Journal of Accounting and Business	Udayana University	2	3
18	Journal of Accounting and Finance Review	University of Muhammadiyah Malang	2	6
19	Indonesian Journal of Accounting and Finance	University of Indonesia	2	3
20	Journal of State Financial Governance & Accountability	Audit Board of the Republic of Indonesia	2	6
21	ASET Journal (Research Accounting)	Indonesian education university	2	2
22	The Indonesian Accounting Review	Perbanas College of Economics Surabaya	2	3
23	JASF (Journal of Accounting and Strategic Finance)	National Development University	2	2
24	The Indonesian Journal of Accounting Research	University of Gadjah Mada	2	6
25	JAM: Journal of Management Applications	University of Brawijaya	2	1
26	Binus Business Review	Bina Nusantara University	2	1
27	Journal of Economics, Business, & Venture Accountancy (JEBAV)	Perbanas College of Economics, Surabaya	2	2
28	Journal of Indonesian Economy and Business	University of Gadjah Mada	2	2

No	Journal Name	Institutions	Accreditation Rating	Number of Articles
29	Jati: Indonesian Journal of Applied Accounting	Muhammadiyah University of Yogyakarta	2	2
30	Attestation: Scientific Journal of Accounting	Muslim University of Indonesia	2	1
31	Equilibrium: Journal of Islamic Economics	Islamic Economics Study Program, Postgraduate IAIN Kudus	2	1
32	Gajah Mada International Journal of Business	Faculty of Economics and Business, Gajah Mada University	1	1
33	JIA (Scientific Journal of Accounting)	Ganesha University of Education	2	6
34	Journal of Accounting Research, Organization and Economics	Accounting Study Program, Faculty of Economics and Business, Syiah Kuala University	2	2
35	Journal of Economic Business Analysis	Faculty of Economics, Muhammadiyah University of Magelang	2	1
36	Economia Journal	Faculty of Economics, Yogyakarta State University	2	1
37	Journal of Contemporary Accounting Research	IAI Educator Accountant Compartment	2	6
38	Sriwijaya International Journal of Dynamic Economics and Business	Faculty of Economics, Sriwijaya University	2	1
39	JBTI: Business Journal: Theory and Implementation	Muhammadiyah University of Yogyakarta	2	1
			TOTAL	113

Findings

Article Classification

This article groups each article into two classifications, namely research methods and research objects. This study uses 39 journals accredited by Sinta 1 and Sinta 2 with a total of 113 articles. This research was conducted on articles published from 2012-2024 over a period of approximately 13 years. Starting in 2013, research on whistleblowing has emerged and continued to develop in the

following years. This can be proven by data obtained by researchers from 39 national journals accredited by Sinta 1 and 2.

Table 2 lists the names of journals and researchers with a total of 113 articles obtained from 39 journals accredited by Sinta 1 and 2. The journal that published the most articles on whistleblowing was the Journal of Accounting and Investment accredited by Sinta 2 with 8%. Then followed by the Journal of Accounting and Finance Review, Journal of State Financial Governance & Accountability, The Indonesian Journal of Accounting Research, JIA (Jurnal Ilmiah Akuntansi), and the Journal of Contemporary Accounting Research which had the same percentage of 5%. Next were the Journal of Multiparadigma Accounting and Indonesian Accounting and Financial Research with 4%. The first journal to publish research on whistleblowing was The Indonesian Journal of Accounting Research in 2012. The Indonesian Journal of Accounting Research republished research on whistleblowing in 2013 together with the Journal of Indonesian Economy and Business.

Chart 1 shows that research on whistleblowing fluctuated each year over a 13-year period. In 2012, it started with 1 article and increased to 5 articles in 2016. In 2017, the number of articles increased significantly to reach its first peak of 15 articles in 2018. After that, there was a decline in 2019 with 6 articles, but increased again to 19 articles in 2020 and 2022, but decreased to 15 articles in 2023 and six articles in 2024. The overall trend of this research shows fluctuating interest but remains relevant over time.

Table 2. List of Journals and Researchers

No	Journal Name	Researcher Name	Number of Articles
1	Journal of Finance and Banking	The Last Supper (2018), Tarjo et al. (2019)	2
2	Multiparadigm Accounting Journal	Utami et al., (2017), Herlina & Sudaryati (2020), Rani et al. (2022), Endarningtyas & Chariri (2022), Defiantoro & Mayasari (2024)	5
3	EQUITY Journal: Journal of Economics and Finance	Wilopo et al., (2018), Bagustianto & Nurkholis (2018), Abdullah & Hasma (2018), Badrulhuda et al., (2021)	4
4	Journal of Accounting and Finance	(2019)	1
5	Journal of Accounting and Business	(2020), Mapuasari et al . (2023)	4
6	Journal of Accounting and Investment	Maulana Saud (2016), Princess (2016), Princess (2018), Agung Yuswono & Hartijasti (2018), Dewi & Ariyanto (2019), Indriani et al. (2019), Saitri et al. (2023), Saud et al.	9

No	Journal Name	Researcher Name	Number of Articles
		(2023),Widhianingtyas & Hapsari (2023)	
7	Journal of Accounting and Business Dynamics	Nur Cahyo & Sulhani (2017), Wijayanti & Yandra (2020), Fitriiningrum et al. (2022),Rani et al. (2022)	4
8	Accounting Journal	Siringoringo (2015), Muslim (2020), Wardani et al . (2021)	3
9	Accounting, Auditing & Information Research Media	Raharjo (2015), Yanti et al., (2018), Sholihun & Yanti (2021),Chairi et al., (2022)	4
10	Indonesian Journal of Accounting and Auditing	Tyas & Utami (2020)	1
11	ASSETS: Journal of Accounting and Education	Wulanditya (2024)	1
12	Journal of Economics and Business	Setianto et al (2016), Wibisono et al. (2018),Ulfa & Utami (2023)	3
13	Journal of Accounting Dynamics	Mukhlasin (2023), Rohma & Zakiyah (2022)	2
14	Indonesian Accounting and Finance Research	Sulistyowatie & Pahlevi (2018), Rustiarini & Merawati (2020), Pratolo et al (2020),Arifin et al. (2020), Murwaningsih Accounting (2021)	5
15	Accrual: Accounting Journal	Shonhadji (2022a),Kusumaningsih (2021)	2
16	Journal of Accounting Studies	Primasari & Fidiana (2020) (ulungan et al., (2021),Saud & Febriana (2022)	3
17	Scientific Journal of Accounting and Business	Dwiyanti & Sariani (2018), Handajani et al. (2023),Ratna Sari et al. (2023)	3
18	Journal of Accounting and Finance Review	Rustiarini et al. (2021), Azhari et al. (2021), Laili et al. (2022), Jaya et al. (2022), Sihombing & Panggulu (2022),Dian Aditya et al. (2023)	6
19	Indonesian Journal of Accounting and Finance	Suryono & Chariri (2016), Darjoko & Nahartyo (2017),Rahman & Hayati (2021)	3
20	Journal of State Financial Governance & Accountability	Diani & Narsa (2017) , Natawibawa et al., (2018), Putriana et al., (2018), Anggraini & Putra (2018), Iskandar & Saragih (2018),Putri et al. (2022)	6

No	Journal Name	Researcher Name	Number of Articles
21	ASET Journal (Research Accounting)	Gumelar & Shauki (2020), Anzib et al. (2021)	2
22	The Indonesian Accounting Review	Hayati & Wulanditya (2018), Fitriyah & Maghviroh (2019)	3
23	JASF (Journal of Accounting and Strategic Finance)	Agustina et al. (2019), Sari et al. (2023)	2
24	The Indonesian Journal of Accounting Research	CM Putri (2012) , Jalil (2013) , Priyastiwi & Halim (2018), Situmeang et al ., (2020) , Mustafida (2020), Firmansah & Rahajeng (2024)	6
25	JAM: Journal of Management Applications	Natawibawa et al ., (2019)	1
26	Binus Business Review	Shonhadji (2021)	1
27	Journal of Economics, Business, & Venture Accountancy (JEBAV)	Shonhadji (2022), Suhartini et al. (2023)	2
28	Journal of Indonesian Economy and Business	Winardi (2013), Pangestu & Rahajeng (2020)	2
29	Jati: Indonesian Journal of Applied Accounting	Gunawan et al. (2020), Princess & Hapsari (2022)	2
30	Attestation: Scientific Journal of Accounting	Achyarsyah (2022)	1
31	Equilibrium: Journal of Islamic Economics	The Last Supper (2016)	1
32	Gajah Mada International Journal of Business	The Promised Neverland (2021)	1
33	JIA (Scientific Journal of Accounting)	Harahap et al . (2020), Prena & Kusmawan (2020), Pramudyastuti et al. (2021), Dhewi (2023), angr & Faradillah (2023), Iqbal & Wulanditya (2023)	6
34	Journal of Accounting Research, Organization and Economics	Fitri (2022) , Larasati & Wulan (2024)	2
35	Journal of Economic Business Analysis	Magfiroh et al ., (2018)	1
36	Economia Journal	The Greatest Showman (2022)	1
37	Journal of Contemporary Accounting Research	(Basri et al., 202 C.E.), Castellani & Nuralissa (2022), Dewi et al. (2023), Purnamasari (2023) , Rozali & Fitriani	6

No	Journal Name	Researcher Name	Number of Articles
38	Sriwijaya International Journal of Dynamic Economics and Business	(2022), Anggreani & Falikhatun (2024) (Tripermata et al., (2021)	1
39	JBTI : Business Journal : Theory and Implementation	Lady Sulistyowati & Widhar Pahlevi (2018)	1
TOTAL			113

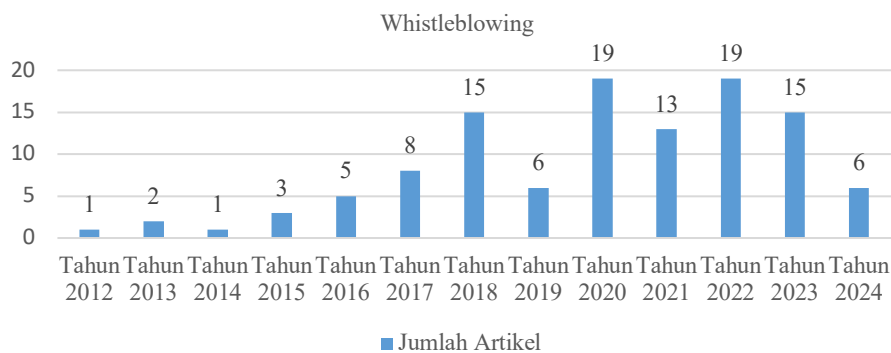


Chart 1. Development of Whistleblowing Research

Classification of Research Methods

This study divides the research methods into two categories. The first category is quantitative, qualitative and mixed presented in table 3. Then the second category is based on experimental methods, surveys, archival, literature reviews, case studies, descriptive, interpretive, and phenomenology. In chart 2 it can be seen that the quantitative method is the most frequently used method in whistleblowing research with 94% and inversely proportional to the qualitative method which has a percentage of 6%. Until now, no one has used mixed methods in research on whistleblowing.

Table 3. Research Methods

No	Journal Name	Quantitative	Qualitative
1	Journal of Finance and Banking	2	-
2	Multiparadigm Accounting Journal	4	1
3	EQUITY Journal: Journal of Economics and Finance	4	-
4	Journal of Accounting and Finance	1	-
5	Journal of Accounting and Business	3	1
6	Journal of Accounting and Investment	8	1
7	Journal of Accounting and Business Dynamics	4	-
8	Accounting Journal	3	-

No	Journal Name	Quantitative	Qualitative
9	Accounting, Auditing & Information Research Media	4	-
10	Indonesian Journal of Accounting and Auditing	1	-
11	ASSETS: Journal of Accounting and Education	1	-
12	Journal of Economics and Business	3	-
13	Journal of Accounting Dynamics	2	-
14	Indonesian Accounting and Finance Research	5	-
15	Accrual: Accounting Journal	2	-
16	Journal of Accounting Studies	3	-
17	Scientific Journal of Accounting and Business	3	-
18	Journal of Accounting and Finance Review	6	-
19	Indonesian Journal of Accounting and Finance	3	-
20	Journal of State Financial Governance & Accountability	6	-
21	ASET Journal (Research Accounting)	1	1
22	The Indonesian Accounting Review	2	1
23	JASF (Journal of Accounting and Strategic Finance)	2	-
24	The Indonesian Journal of Accounting Research	6	-
25	JAM: Journal of Management Applications	1	-
26	Binus Business Review	1	-
27	Journal of Economics, Business, & Venture Accountancy (JEBAV)	2	-
28	Journal of Indonesian Economy and Business	2	-
29	Jati: Indonesian Journal of Applied Accounting	1	1
30	Attestation: Scientific Journal of Accounting	1	-
31	Equilibrium: Journal of Islamic Economics	1	-
32	Gajah Mada International Journal of Business	1	-
33	JIA (Scientific Journal of Accounting)	6	-
34	Journal of Accounting Research, Organization and Economics	2	-
35	Journal of Economic Business Analysis	1	-
36	Economia Journal	1	-
37	Journal of Contemporary Accounting Research	5	1
38	Sriwijaya International Journal of Dynamic Economics and Business	1	-
39	JBTI : Business Journal : Theory and Implementation	1	-

No	Journal Name	Quantitative	Qualitative
TOTAL		106	7

Journal of Accounting and Investment is the journal with the most quantitative research with 8%, followed by Journal of Accounting and Financial Review, Journal of Governance & Accountability of State Finance, The Indonesian Journal of Accounting Research, and JIA (Jurnal Ilmiah Akuntansi) which each have a percentage of 6%. Next is Indonesian Accounting and Financial Research and Journal of Contemporary Accounting Research with a percentage of 5%. For journals that have published articles with qualitative research, including Journal of Multiparadigma Accounting, Journal of Accounting and Business, Journal of Accounting and Investment, Journal of ASET (Research Accounting), The Indonesian Accounting Review, Jati: Jurnal Akuntansi Terapan Indonesia, and Journal of Contemporary Accounting Research with a percentage of 1% each.

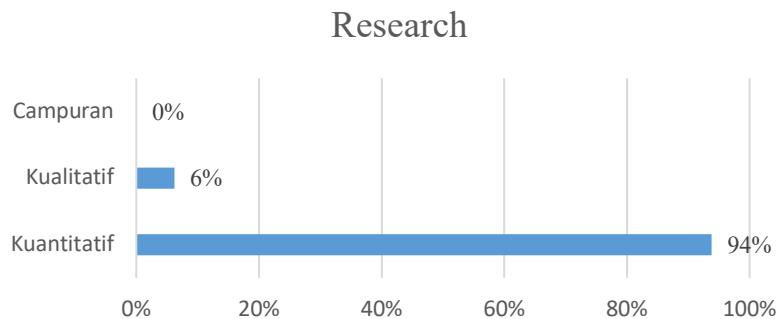


Chart 3. Percentage of Research Methods

For the second category, it can be seen in table 4, the most dominant methods are survey and experimental methods which have a percentage of 69% and 20% respectively. Methods such as archival and case studies have a percentage of 4%, this proves that these methods are still very rarely used for whistleblowing research. Likewise, the literature review and descriptive methods obtained a percentage of 2%, even so far there have been no articles that use interpretive and phenomenological methods for research on whistleblowing. The eight methods experienced an average increase from the first decade 2012-2018 to the second decade 2019-2024. The most significant increase is the survey method. For the literature review and descriptive methods in the first decade have never been used, but in the second decade began to increase.

Table 4. Research Methods

Research methods	Period		
	2012-2024	2012-2018	2019-2024
Experiment	23 (20%)	11 (31%)	12 (15%)
Survey	78 (69%)	22 (63%)	56 (72%)
Archival	4 (4%)	1 (3%)	3 (4%)
Literature review	2 (2%)	0 (0%)	2 (3%)

Case study	4 (4%)	1 (3%)	3 (4%)
Descriptive	2 (2%)	0 (0%)	2 (3%)
Interpretive	0 (0%)	0 (0%)	0 (0%)
Phenomenology	0 (0%)	0 (0%)	0 (0%)
Total	113	35	78

Classification of Research Objects

Table 5 presents the classification based on the research objects used in whistleblowing research. The most dominant research objects are the education sector with 35% and the public sector with 36%. For the education sector, the samples used are quite varied, such as students, lecturers, college staff, and school financial administrators. Research samples from the public sector include ASN, government internal auditors, employees of the Directorate General of Taxes, and village officials. Then followed by research objects of companies and the financial sector which each obtained a percentage of 12% and 10%. For research samples from companies, including private companies, BUMN, and companies listed on the stock exchange. Research samples from the financial sector include bank employees, employees of Rural Credit Banks, internal banking auditors, and employees of Village Credit Institutions. Furthermore, there are research objects of public accounting offices (3%), taxation (3%), and others (2%). The research sample used in this taxation research object is quite interesting, namely Individual Taxpayers.

Table 5. Research Objects

Research Object	Period		
	2012-2024	2012-2018	2019-2024
Public Sector	40 (35%)	10 (27%)	30 (38%)
Education Sector	41 (36%)	17 (46%)	24 (31%)
Financial Sector	11 (10%)	2 (5%)	9 (12%)
Public accounting firm	4 (3%)	1 (3%)	3 (4%)
Company	14 (12%)	4 (11%)	10 (13%)
Taxation	3 (3%)	3 (8%)	0 (0%)
Etc	2 (2%)	0 (0%)	2 (3%)
Total	115	37	78

There are several studies that use two research objects at once such as the education and financial sectors (Wijayanti & Yandra, 2020), companies and the public sector (Setiany et al ., 2020), companies & the public sector (Rustiarini & Merawati, 2020), the education sector and the public sector (Darjoko & Nahartyo, 2017). The research objects of the public sector, financial sector, public accounting firms, companies, and others have increased from the first decade 2012-2018 to the second decade 2019-2024. While the education and taxation sectors have decreased from the first decade to the second decade.

Top Article Titles

Table 6 shows the top ten articles discussing the topic of whistleblowing, with the highest number of citations in the field of accounting and finance. Based on the table, the article entitled (Winardi Ridajh Djatu, 2013) *The Influence of Individual and Situational Factors on Lower-Level Civil Servants' Whistle-Blowing Intention in Indonesia* is in first place with 191 citations, indicating the significance of individual and situational factors in influencing the intention of lower-level civil servants to report violations. The second article with the most citations, (Bagustianto & Nurkholis, 2018) *Factors Affecting the Interest of Civil Servants (PNS) to Conduct Whistle-Blowing Actions (A Study on BPK RI Civil Servants)*, has 144 citations and emphasizes the influence of various factors on whistleblowing intention among civil servants. Furthermore, the article (Maulana Saud, 2016b) *The Influence of Attitudes and Perceptions of Behavioral Control on Internal-External Whistleblowing Intention with Perception of Organizational Support as a Moderating Variable* obtained 130 citations, indicating the importance of attitudes and behavioral control in whistleblowing intention, both internally and externally.

Other articles in the list also discuss various aspects that influence whistleblowing actions, ranging from attitudes, subjective norms, to the role of moderating factors such as legal protection and organizational support. For example, research by Suryono & Chariri (2016) underlines the importance of subjective norms and employee intentions to report violations, while (Abdullah & Hasma, 2018b) exploring the moderation of legal protection in determining auditors' intentions to whistleblow.

The series of top articles shows the development of research in Indonesia related to whistleblowing, which is not only focused on individual intentions, but is also influenced by external factors such as organizational support and level of religiosity, as discussed by (C. M. Putri, 2016). Thus, this table not only illustrates the level of popularity of articles based on citations but also provides a comprehensive view of the main themes of concern in the whistleblowing literature in Indonesia.

Table 6. Top Whistleblowing Articles

No.	Journal Name	Title	Author Name	Number of Citations
1	Journal of Indonesian Economy and Business	The Influence of Individual and Situational Factors on Lower-Level Civil Servants' Whistle-Blowing Intentions in Indonesia	The Last Supper (2013)	191
2	EQUITY Journal: Journal of Economics and Finance	Factors Influencing the Interest of Civil Servants (PNS) to Carry Out Whistle-Blowing Actions (Study on PNS BPK RI)	The Story of the 2018 Movie	144
3	Journal of Accounting	The Influence of Attitude and Perception of Behavioral Control on Internal-External	Maulana Saud (2016)	130

No.	Journal Name	Title	Author Name	Number of Citations
	and Investment	Whistleblowing Intentions with Perception of Organizational Support as a Moderating Variable		
4	Indonesian Journal of Accounting and Finance	Attitudes, Subjective Norms, and Intentions of Civil Servants to Report Violations (Whistle-Blowing)	Suryono & Chariri (2016)	74
5	EQUITY Journal: Journal of Economics and Finance	Determinants of Auditor Intention to Conduct Whistle-Blowing Actions with Legal Protection as a Moderating Variable	Abdullah & Hasma (2018)	73
6	The Indonesian Journal of Accounting Research	The Influence of Supervisor's Support and Protection Against Whistleblowing Decisions in The Organizations of Local Government in Indonesia	The Last Supper (2018)	53
7	Accounting Journal	The Influence of the Implementation of Good Governance and Whistleblowing System on Individual Taxpayer Compliance with the Risk of Tax Sanctions as a Moderating Variable (Empirical Study of Individual Taxpayers in Bekasi City)	The Squirrel (2017)	51
8	Journal of Accounting and Investment	The Influence of Reporting Channels and Religiosity Levels on a Person's Intention to Whistleblowing	CM Princess (2016)	49
9	Journal of State Financial Governance & Accountability	The Influence of Attitudes Towards Behavior, Subjective Norms, and Perceived Control over Behavior on CPNS Whistleblowing Intentions and Behavior	Alexander & Saragih (2018)	46
10	Journal of Finance and Banking	Theory of Planned Behavior and Whistleblowing Intention	Tarjo et al ., (2019)	44

Conclusion

The Based on the results and discussions presented in the tables above, it can be seen that research related to whistleblowing is dominated by the use of quantitative methods, while the use of qualitative methods is very rare. In fact, there has been no research that applies mixed methods to combine the two approaches. In addition, the most frequently used research methods in whistleblowing research are surveys and experiments, which are considered effective in collecting quantitative data and testing hypotheses systematically. On the other hand, other research methods, such as archival, literature review, case study, descriptive, interpretive, and phenomenology are still very minimally used in this study. This shows that the approach and variation of research methods in whistleblowing research are still limited, so there is a great opportunity to apply more diverse methods to broaden the perspective and understanding of whistleblowing in various contexts.

The education sector and the public sector are the most frequently sampled research objects in whistleblowing studies. These two sectors are very often studied because they are considered relevant to issues of transparency and integrity. On the other hand, public accounting firms and the taxation sector are still very rarely used as research objects, so data and findings related to whistleblowing in these sectors are still limited. This suggests an opportunity to expand research in underrepresented sectors to enrich understanding of the factors that influence whistleblowing practices in various contexts.

There is an increase in the number of articles published in the development of whistleblowing research articles from 2012 to 2024. Research on whistleblowing began to receive more attention in 2016 with an increasing number of articles compared to previous years, and peaked in 2020 and 2022 with 19 articles each year. However, there are fluctuations in the number of publications, such as a decrease in 2019. It can be concluded that this trend shows an increase in interest in whistleblowing research, although the number of publications has not been stable from year to year. This shows that the topic of whistleblowing research continues to be relevant and increasingly attracts the attention of academics, but is still influenced by certain dynamics that may affect the intensity of research from year to year.

References

- Abdullah, MW, & Hasma, H. (2018). Determinants of Auditor Intention to Conduct Whistle-Blowing Actions with Legal Protection as a Moderating Variable. (*Journal of Economics and Finance*) , 1 (3), 385–407. <https://doi.org/10.24034/j25485024.y2017.v1.i3.2096>
- ACFE. (2018). Sewindu ACFE Indonesia. In *Acfе* (Vol. 21, September Issue, pp. 50–58).
- Achyarsyah, P. (2022). Can investigative audit and whistleblowing systems prevent fraud? *Atestasi: Jurnal Ilmiah Akuntansi* , 5 (1), 124–136. <https://doi.org/10.57178/atestasi.v5i1.31>

- Agung Yuswono, T., & Hartijasti, Y. (2018). Employees' Whistleblowing Intention in the Public Sector: The Role of Perceived Organizational Support as Moderating Variable. *Journal of Accounting and Investment* , 19 (2). <https://doi.org/10.18196/jai.190296>
- Agustina, R., Pertiwi, DA, Zutiasari, I., & Ardiana, M. (2019). Student Perceptions of Fraud and Whistleblowing Based on Gender. *Journal of Accounting and Strategic Finance* , 2 (2), 183–192. <https://doi.org/10.33005/jasf.v2i2.62>
- Andalas, U., Manis, L., Pauh, K., Padang, K., & Barat, S. (2020). *Ijulianto*, +130-150. 5 (1), 130–150.
- Anggraini, ES, & Reskino, R. (2020). The Influence of Organizational Justice and Religiosity on Employee Fraud Mediated by Whistleblowing Intention. *Accountability*, 13 (2), 175–190. <https://doi.org/10.15408/akt.v13i2.16857>
- Anggraini, LD, & Faradillah, F. (2023). Whistleblowing System: An Analysis of Implementation Readiness at Private Universities in Palembang City. *Jurnal Ilmiah Akuntansi* , 8 (2), 564–586. <https://doi.org/10.23887/jia.v8i2.60602>
- Anggraini, P., & Putra, R.N. (2018). Elements Which Trigger Employee'S Intention To Disclose Fraud Via a Whistleblowing System: a Case Study. *Journal of State Financial Governance and Accountability* , September 2018 , 105–124. <https://doi.org/10.28986/jtaken.v4i2.203>
- Anzib, N., Mulyany, R., & Fitri, F.A. (2021). Insights Into Good University Governance In Indonesia: Do Internal Control And Whistleblowing Play A Role? *Jurnal ASET (Research Accounting)* , 13 (1), 110–121. <https://doi.org/10.17509/jaset.v13i1.32231>
- Arifin, J., Hikma Ariefadisyah, S., & Ghanevi Ayuntari, C. (nd). *Decision of Fraud Disclosure in the Decision of Fraud Disclosure in the Indonesian Regional Government Indonesian Regional Government* . <http://journals.ums.ac.id/index.php/reaksi/index>
- Azhari, MD, Biduri, S., & Hermawan, S. (2021). Can Retaliation Moderate The Influence Of Personal Cost, Professional Commitment And Ethical Environment On Pns Interest In Whistleblowing? *Jurnal Reviu Akuntansi Dan Keuangan* , 11 (2), 366 –382. <https://doi.org/10.22219/jrak.v11i2.16902>
- Badrulhuda, A., Hadiyati, SN, & Yusup, J. (2021). Professional Commitment and Ethical Sensitivity in Whistleblowing Intentions. *EKUITAS (Journal of Economics and Finance)* , 4 (4), 522–543. <https://doi.org/10.24034/j25485024.y2020.v4.i4.4524>
- Bagustianto, R., & Nurkholis, N. (2018). Factors Affecting the Interest of Civil Servants (Pns) to Carry Out Whistle-Blowing Actions (Study on Pns Bpk Ri). *EKUITAS (Journal of Economics and Finance)* , 19 (2), 276–295. <https://doi.org/10.24034/j25485024.y2015.v19.i2.91>
- Bagustianto, R., & Nurkholis, N. (2018). Factors Affecting the Interest of Civil Servants (Pns) to Carry Out Whistle-Blowing Actions (Study on Pns Bpk Ri). *EKUITAS (Journal of Economics and Finance)* , 19 (2), 276–295. <https://doi.org/10.24034/j25485024.y2015.v19.i2.91>
- Basri, YM, Riarni, F., Azlina, N., & Indrapraja, MHD (202 CE). Factors That Influence Whistleblowing Intentions of Village Government Officials. *Journal of Contemporary Accounting Research* . <https://doi.org/10.23969/jrak.v12i2.3125>

- Castellani, J., & Nuralissa, A. (2022). The Influence of Internal Audit and Whistleblowing System Effectiveness on Fraud Prevention. *Journal of Contemporary Accounting Research* , 9 (March), 373–380. <https://www.researchgate>
- Chairi, N., Indriani, M., & Darwanis, D. (2022). Competence, Morality and Whistleblowing System in Fraud Prevention: An Empirical Study of Indonesian Government Organizations. *Accounting, Auditing & Information Research Media* , 22 (1), 119–142. <https://doi.org/10.25105/mraai.v22i1.12655>
- Citra Anggreani & Falikhatus. (2024). Determinants of Whistleblowing on Academic Fraud of Accounting Students. *Journal of Computer Accounting Research* , Volume 16, .
- Darjoko, FJ, & Nahartyo, E. (2017). The Effect of Fraud Type and Anonymity on Internal Auditor's Investigation Decision on Whistleblowing Allegations. *Indonesian Journal of Accounting and Finance* , 14 (2), 202–221. <https://doi.org/10.21002/jaki.2017.11>
- Diani, RC, & Narsa, IM (2017). *And Role Conflict: Government Auditors Moral Reasoning Level and Role Conflict: Experimental Study for Internal Supervisory Apparatus Whistleblowing Behavior Model* . September , 131–150.
- Dewi, AA, & Ariyanto, D. (2019). “Koh Panggang” and A Desire to Do Whistleblowing: An Experimental Study. *Journal of Accounting and Investment* , 20 (2). <https://doi.org/10.18196/jai.2002122>
- Dewi, HR, Mahmudi, *, Aini, NN, Riset, J., & Kontemporer, A. (2023). *Internal Whistleblowing Intentions Among Indonesian Civil Servants* . 15 (1), 96–107. <https://journal.unpas.ac.id/index.php/jrak/index>
- Dhewi, RM (2023). Navigating the Whistleblowing and Fraud Prevention Literature: A Scopus-Based Bibliometric Exploration. *Jurnal Ilmiah Akuntansi* , 8 (2), 418–437. <https://doi.org/10.23887/jia.v8i2.67416>
- Dian Aditya, DA, Baridwan, Z., & Mardiaty, E. (2023). Locus Of Control Moderates Whistleblowing System, Financial Literacy, and Audit Actions on Financial Report Quality. *Journal of Accounting and Finance Review* , 13 (3), 634–654. <https://doi.org/10.22219/jrak.v13i3.29321>
- Dwiyanti, T., & Sariyani, NLP (2018). *Scientific Journal of Accounting and Business* , 133. <https://doi.org/10.24843/JIAB.2018.v13.i02.p07>
- Faradiza, SA, & Suci, KC (2017). The Influence of Socialization and Professional Commitment of Tax Employees on Whistleblowing Intentions. *Accountability* , 10 (1), 109–130. <https://doi.org/10.15408/akt.v10i1.6113>
- Firmansah, H., & Rahajeng, D.K. (2024). Don't Ask, Don't Tell: A Study on Whistleblowing Behavior in Indonesian State-owned Enterprises. *The Indonesian Journal of Accounting Research* , 27 (02). <https://doi.org/10.33312/ijar.752>
- Fitri, Y. (2022). The Effect of Self-Efficacy, Seriousness Level of Violation, Professional Commitment, and Self-Awareness on Whistleblowing Intention. *Journal of Accounting Research, Organization and Economics* , 5 (1), 58–67. <https://doi.org/10.24815/jaroe.v5i1.23473>

- Fitriani, I., Program, AS, Education, B., Indonesia, UP, & Java, W. (2022). *Whistleblowing System As an Effort To Prevent Fraud in State Universities With Legal Rights (Ptn-Bh)* . 1–12.
- Fitriiningrum, A., Pulungan, AH, Dewi, NMADP, & Imani, NN (2022). The Impact of Trust on the Relations between Ethical Leadership and Internal Whistleblowing Intention. *Journal of Accounting and Business Dynamics* , 9 (2), 241–260. <https://doi.org/10.24815/jdab.v9i2.26819>
- Fitriyah, R., & Maghviroh, R. El. (2019). Analysis of factors that affect internal whistle-blowing intentions. *The Indonesian Accounting Review* , 9 (1), 59–71. <https://doi.org/10.14414/tiar.v9i1.1675>
- Gumelar, TM, & Shauki, ER (2020). Fraud Prevention in Organizational Fund Management: Theory of Planned Behavior Perspective. *Journal of ASET (Research Accounting)* , 12 (1), 176–200. <https://doi.org/10.17509/jaset.v12i1.23963>
- Gunawan, B., Hanjani, A., & Humairoh, NA (2020). Reviewing Fraud Prevention Aspects: Case Study at Sukabumi Pratama Tax Office. *Jati: Indonesian Journal of Applied Accounting* , 3 (2). <https://doi.org/10.18196/jati.030230>
- Handajani, L., Muhsyaf, SA, & Sokarina, A. (2023). The Effectiveness of Corporate Governance and Whistleblowing System on Fraud Disclosure. *Scientific Journal of Accounting and Business* , 18 (1), 29. <https://doi.org/10.24843/jiab.2023.v18.i01.p03>
- Hayati, N., & Wulanditya, P. (2018). Attitudes towards Whistleblowers, Organizational Commitment, Ethical Climate Principles, and Self-Efficacy as Determinants of Fraud Disclosures. *The Indonesian Accounting Review* , 8 (1), 25. <https://doi.org/10.14414/tiar.v8i1.1636>
- Herlina, S., & Sudaryati, E. (2020). The Importance of Ethical Assessment in Disclosure of Accounting Scandals. *Multiparadigma Accounting Journal* , 11 (1), 178–190. <https://doi.org/10.21776/ub.jamal.2020.11.1.11>
- Hesford, JW, Lee, SS, Stede, WAV d., & Young, SM (Eds.). (2007). Management accounting: A bibliographic study. *Journal of Accounting Science* , 1 (1), 38–54. <https://doi.org/10.21070/jas.v6i1.1539>
- Indriani, M., Yulia, A., Nadirsyah, N., & Ariska, LP (2019). Whistleblowing Intention, Personal Cost, Organizational Commitment and Fraud Seriousness Level. *Journal of Accounting and Investment* , 20 (2). <https://doi.org/10.18196/jai.2002121>
- intiyas,+Journal+editor,+9* . (nd).
- Iqbal, S., & Wulanditya, P. (2023). Accountant's Heroism to Report Fraud Collectively through Organizational Support. *Jurnal Ilmiah Akuntansi* , 8 (2), 510–527. <https://doi.org/10.23887/jia.v8i2.69944>
- Iskandar, A., & Saragih, R. (2018). The Influence of Attitude Towards Behavior, Subjective Norms, and Perceived Control Over Behavior on CPNS Whistleblowing Intentions and Behavior. *Journal of State Financial Governance and Accountability* , 63–84. <https://doi.org/10.28986/jtaken.v4i1.142>
- Jalil, FY (2013). The Impact of an Auditor's Professional Commitment to The Whistleblowing Intention: Locus of Control as a Moderating Variable. *The Indonesian Journal of Accounting Reser* , 16 .

- Jaya, M., Handajani, I., & Sakti, L. (2022). Antecedents of Intention to Use Whistleblowing System. *Journal of Accounting and Finance Review* , 12 (3), 511–523. <https://doi.org/10.22219/jrak.v12i2>
- Purwanti, AH (2016). The Influence of Professional Commitment, Ethical Consideration, and Components of Planned Behavior on Internal Whistleblowing Intentions. *EQUILIBRIUM: Journal of Islamic Economics* , 4 (1), 142–159.
- Kurniawan, A., Utami, I., & Pesudo, DACA (2019). Organizational Justice and Whistleblowing: An Experimental Test. *Journal of Accounting and Finance* , 20 (2), 73–78. <https://doi.org/10.9744/jak.20.2.73-78>
- Kusumaningsih, A. (2021). Factors Affecting Whistleblowing Intention: A Study of Accounting Undergraduate Students. *AKRUAL: Journal of Accounting* , 13 (1), 2085–9643. <https://doi.org/10.26740/jaj.v13n1.p>
- Lady Sulistyowati, S., & Widhar Pahlevi, R. (2018). The Influence of Good Governance and Whistleblowing System on Taxpayer Compliance with Tax Sanction Risk as Moderation (Empirical Study on Taxpayers in Sleman Regency). *JBTI: Journal of Business Theory and Implementation* , 9 (1), 46–57. <https://doi.org/10.18196/bti.91099>
- Laili, A., Tito IM. Rahman Hakim, & Prasetyono, P. (2022). Whistleblowing Determinants: The Interaction Between Micro Social Ethical Environment And Organizational Ethical Leadership. *Journal of Accounting and Finance Review* , 12 (3), 626–640. <https://doi.org/10.22219/jrak.v12i3.23531>
- Larasati, M., & Wulan, M. (nd). *Exploring Whistleblowing Intention and Retaliation Measurement Instrument Using Rasch Model* . [www/http/jurnal.usk.ac.id/JAROE](http://jurnal.usk.ac.id/JAROE)
- Madani, L., Arief, M., & Widyaningsih, A. (2022). Factors That Can Prevent the Tendency of Accounting Fraud. *Journal of Accounting Education (JPAK)* , 10 (3), 232–241. <https://doi.org/10.26740/jpak.v10n3.p232-241>
- Magfiroh, S., Sunarmo, A., & Primasari, D. (2018). Audit Professionals and Work Ethics Against Whistleblowing Actions. *Journal of Economic Business Analysis* , 16 (2), 103–116. <https://doi.org/10.31603/businesseconomics.v16i2.2619>
- Maulana Saud, I. (2016). The Influence of Attitude and Perception of Behavioral Control on Internal-External Whistleblowing Intention with Perception of Organizational Support as a Moderating Variable. *Journal of Accounting and Investment* , 17 (2), 209–219. <https://doi.org/10.18196/jai.2016.0056.209-219>
- Mukhlisin, M. (2023). The Self-Esteem, Moral Courage, and Whistleblowing: Case of Corporate Accounting Staff in Indonesia. *Journal of Accounting Dynamics* , 14 (2), 195–209. <https://doi.org/10.15294/jda.v14i2.39547>
- Murwaningsih Accounting, E. (nd). *The Influence Of Moral Character The Influence Of Moral Character and Ethical Awareness of Internal and Ethical Awareness of Internal Auditor Toward Internal Audit Effectiveness Auditor Toward Internal Audit Effectiveness with Whistleblowing System as Moderating with Whistleblowing System as Moderating Variable Variable* . <http://journals.ums.ac.id/index.php/reaksi/index>

- Muslim, MSH (2020). Professional Commitment and Locus Of Control Toward Intensity In Whistleblowing Through Ethical Sensitivity. *Journal of Accounting* , 24 (1), 95. <https://doi.org/10.24912/ja.v24i1.659>
- Mustafida, N. (2020). Determinants of Employee Whistleblowing Intentions in Indonesia: Applying Theory of Planned Behavior. *The Indonesian Journal of Accounting Research-May* , 23 (2). <https://doi.org/10.33312/ijar.xxx>
- Natawibawa, IWY, Irianto, G., & Roekhudin, R. (2018). Self-Efficacy and Controllability As Whistleblowing Intention Predictors of Financial Managers in Educational Institutions. *Journal of State Financial Governance and Accountability* , October 2018 , 147–165. <https://doi.org/10.28986/jtaken.v4i2.213>
- Natawibawa, IWY, Irianto, G., & Roekhudin, R. (2019). Whistleblowing Intention of Financial Keepers in Education Organization. *Journal of Management Applications* , 17 (2), 199–206. <https://doi.org/10.21776/ub.jam.2019.017.02.02>
- Nur Cahyo, M., & Sulhani, S. (2017). Empirical Analysis of the Influence of Audit Committee Effectiveness, Internal Audit Effectiveness, Whistleblowing System, Fraud Disclosure and Market Reaction. *Journal of Accounting and Business Dynamics* , 4 (2), 249–270. <https://doi.org/10.24815/jdab.v4i2.7704>
- Pangestu, F., & Rahajeng, D.K. (2020). The Effect of Power Distance, Moral Intensity, and Professional Commitment on Whistleblowing Decisions. *Journal of Indonesian Economy and Business* , 35 (2), 144–162. <http://journal.ugm.ac.id/jieb>
- Pramudyastuti, OL, Rani, U., Nugraheni, AP, Fitri, G., & Susilo, A. (2021). The Effect of Implementing a Whistleblowing System on Fraud with Independence as a Moderator. In *Jurnal Ilmiah Akuntansi* • (Vol. 6, Issue 1).
- Pratolo, S., Sadjiman, VP, & Sofyani, H. (nd). *Indonesian Accounting and Finance Research URL: <http://journals.ums.ac.id/index.php/reaksi/index> Determinants of Whistleblowing Intention of Employees in Universities: Evidence from Indonesia . <http://journals.ums.ac.id/index.php/reaksi/index>*
- Prena & Kusmawan. (2020). Supporting Factors for Fraud Prevention. *JIA (Scientific Journal of Accounting)* , 5 (1), 84–105.
- Primasari, RA, & Fidiana, F. (2020). Whistleblowing Based on Moral Intensity, Professional Commitment, and Fraud Seriousness. *Journal of Accounting Studies* , 4 (1), 63. <https://doi.org/10.33603/jka.v4i1.3383>
- Priyastiwi, P., & Halim, A. (2018a). The Influence of Supervisor's Support and Protection Against Whistleblowing Decisions in The Organizations of Local Government in Indonesia. *The Indonesian Journal of Accounting Research* , 21 (03). <https://doi.org/10.33312/ijar.362>
- Pulungan, A.H., Sari, K.J.A.T., Maharsi, S., & Hasudungan, A. (2021). Authentic Leadership and Whistleblowing: The Mediating Roles of Trust and Moral Courage. *Journal of Accounting Studies* , 5 (2), 265. <https://doi.org/10.33603/jka.v5i2.5424>
- Purnamasari, P. (2023). Early Warning System: The Role of Whistle-Blowers To Reduce Corruption in Indonesia and Malaysia. *Journal of Contemporary*

- Accounting Research* , 15 (1), 27–36.
<https://doi.org/10.23969/jrak.v15i1.6917>
- Purwanti, AH (2016). The Influence of Professional Commitment, Ethical Consideration, and Components of Planned Behavior on Internal Whistleblowing Intentions. *EQUILIBRIUM: Journal of Islamic Economics* , 4 (1), 142–159. journal.stainkudus.ac.id/index.php/equilibrium
- Putri, CM (2012). The Examination of Reporting Channel Under Structural and Reward Model of Whistleblowing: An Experimental Approach. *The Indonesian Journal of Accounting Research* , 15 .
- Putri, CM (2016). The Influence of Reporting Paths and Retaliation on Someone's Intention to Whistleblowing. *Journal of Accounting Exploration* , 2 (4), 3610–3627. <https://doi.org/10.24036/jea.v2i4.308>
- Putri, PPS, & Hapsari, ANS (2022). Whistleblowing: A Study of Motives and Reporting Media. *Jati: Indonesian Journal of Applied Accounting* , 5 (1), 1–17. <https://doi.org/10.18196/jati.v5i1.13237>
- Putri, RM, Purwati, AS, Ramadhanti, W., & Restianto, YE (2022). The Effectiveness of Investigative Audit: Role of Whistleblowing System in Disclosing Fraud in Yogyakarta, Indonesia. *Journal of State Financial Governance and Accountability* , 145–158. <https://doi.org/10.28986/jtaken.v8i2.1106>
- Putriana, A., Hariadi, B., & Prihatiningtias, Y.W. (2018). Factors Affecting Intention on Whistleblowing: an Analysis on Moderated Model of Whistleblowing Channel. *Journal of State Financial Governance and Accountability* , October 2018 , 125–145. <https://doi.org/10.28986/jtaken.v4i2.218>
- Rani, U., Pramudyastuti, OL, & Nugraheni, AP (2022). How Do Indonesian Listed Companies Disclose Information Related to Whistleblowing? *Journal of Accounting and Business Dynamics* , 9 (2), 223–240. <https://doi.org/10.24815/jdab.v9i2.23885>
- Ratna Sari, MM, Sustriani, PN, & Suprasto, HB (2023). Can The Effectiveness of Whistleblowing System and Ewuh Pakewuh Culture Influence Fraud Disclosure? *Jurnal Ilmiah Akuntansi Dan Bisnis* , 18 (1), 134. <https://doi.org/10.24843/jjab.2023.v18.i01.p09>
- Rohma, FF, & Zakiyah, RD (2022). Retaliation, Obedience Pressure, and Investigative Decisions on Whistleblowing Allegations: An Experimental Study. In *JDA Journal of Accounting Dynamics* (Vol. 14, Issue 2). <http://journal.unnes.ac.id/nju/index.php/jdaauthor>
- Rustiarini, NW, Yuesti, A., & Dewi, NPS (2021). Professional Commitment And Whistleblowing Intention: The Role Of National Culture. *Journal of Accounting And Finance Review* , 11 (1), 87–102. <https://doi.org/10.22219/jrak.v11i1.14558>
- Saitri, PW, Suartana, IW, Sisdyani, EA, & Sujana, IK (2023). Predicting whistleblowing intention using the whistleblowing triangle. *Journal of Accounting and Investment* , 24 (3), 683–696. <https://doi.org/10.18196/jai.v24i3.17030>
- Sanjaya, NMWS (2022). Whistleblowing and Organizational Factors to Improve LPD Fraud Prevention Capabilities During the Covid-19 Pandemic.

- Economia Journal* , 18 (1), 28–39.
<https://doi.org/10.21831/economia.v18i1.40403>
- Sari, RP, Surbakti, LP, Sari, RP, & Nuswantara, DA (2023). Whistleblowing System: Do seniors blow less? *Journal of Accounting and Strategic Finance* , 6 (1), 107–127. <https://doi.org/10.33005/jasf.v6i1.397>
- Saud, IM, Nazaruddin, I., & Kholid, AWN (2023). Leadership types and whistleblowing intentions in the public sector: the mediating role of justice. *Journal of Accounting and Investment* , 24 (3), 841–860. <https://doi.org/10.18196/jai.v24i3.19532>
- Sholihun, S., & Yanti, HB (2021). Determinants of Whistleblowing Intention with Whistleblowing Incentives as Moderating Variables. *Accounting, Auditing & Information Research Media* , 21 (1), 35–50. <https://doi.org/10.25105/mraai.v21i1.9151>
- Shonhadji, N. (2021). The Determinants of Whistleblowing Intention in the Case of Bank Fraud. *Binus Business Review* , 12 (2), 151–164. <https://doi.org/10.21512/bbr.v12i2.6593>
- Shonhadji, N. (2022a). Antecedents of Whistleblowing Intentions: Evidence in Local Government Agencies. *ACRUAL: Journal of Accounting* , 14 (1), 2085–9643. <https://doi.org/10.26740/jaj.14n1.p63-79>
- Shonhadji, N. (2022b). Is Whistleblowing an Ethical Practice? *Journal of Economics, Business, & Accountancy Ventures* , 25 (2), 244–254. <https://doi.org/10.14414/jebav.v25i2.3222>
- Suhartini, D., Azmiyanti, R., & Putri, SY (2023). Whistleblowing Intention in Accounting Students with Locus of Control as a Moderating Variable. *Journal of Economics, Business, & Accountancy Ventures* , 25 (3), 288–300. <https://doi.org/10.14414/jebav.v25i3.3257>
- Suryono, E., & Chariri, A. (2016). Attitude, Subjective Norm, and Intention of Civil Servants to Report Violations (Whistle-Blowing). *Indonesian Journal of Accounting and Finance* , 13 (1), 102–116. <https://doi.org/10.21002/jaki.2016.06>
- Tarjo, T., Suwito, A., Aprillia, ID, & Ramadan, GR (2019a). Theory of planned behavior and whistleblowing intention. *Journal of Finance and Banking* , 23 (1). <https://doi.org/10.26905/jkdp.v23i1.2714>
- Tripermata, L., Syamsurijal AK, SA, Wahyudi, T., & Fuadah, LL (2021). The Driver of Whistleblowing Intention and Fraud Prevention: Attitude and The Ethical Culture of the Organization. *Sriwijaya International Journal of Dynamic Economics and Business* , 5 (February), 91–110. <https://doi.org/10.29259/sijdeb.v1i1.91-110>
- Ulfa, U., & Utami, I. (2023). Obedience pressure and group pressure: An experimental study on whistleblowing. *Journal of Economics and Business* , 26 (1), 123–140.
- Uswah Prasetyaningsih, N. (nd). The Role of Moral Reasoning on the Effects of Incentive Schemes and Working Relationships on Whistleblowing: An Audit Experimental Study. *Gajah Mada International Journal of Business* , 23 (3), 2021. <http://journal.ugm.ac.id/gamaijb>
- Utami, I., Jori, A., & Hapsari, ANS (2017). Are Accountants Willing to Reveal the Shame of Fraud? *Multiparadigma Accounting Journal* , 8 (3), 458–469.

- <https://doi.org/10.18202/jamal.2017.12.7066>
- Wibisono, A., Faisal, F., & Fuad, F. (2018). Determinants of whistleblowing intention: an empirical study at the Directorate General of State Assets *Journal of Economics and Business* , 21 (October), 203–218.
- Widhianingtyas, Y., & Hapsari, ANS (2023). Exploring three sides of whistleblowing. *Journal of Accounting and Investment* , 24 (2), 385–407. <https://doi.org/10.18196/jai.v24i2.16905>
- Wijayanti, DM, & Yandra, FP (2020). The Role of Incentives, Emotional Connection, and Organizational Justice in Establishing an Effective Whistleblowing System: An Experimental Study. *Journal of Accounting and Business Dynamics* , 7 (1), 51–68. <https://doi.org/10.24815/jdab.v7i1.14178>
- Wilopo, R., Dewi, NHU, & Djuwito, D. (2018). Internal and External Factors in the Whistle Blower System. *EKUITAS (Journal of Economics and Finance)* , 18 (2), 242–258. <https://doi.org/10.24034/j25485024.y2014.v18.i2.151>
- Winardi Ridajh Djatu. (2013). The Influence of Individual and Situational Factors on Lower-Level Civil Servants' Whistle-Blowing. *Journal of Indonesian Economy and Business* , 28 (3), 2013.
- Yanti, HB, Hasnawati, H., Astuti, CD, & Kuncara, H. (2018). Moral Competence and Whistleblowing Intention. *Accounting, Auditing & Information Research Media* , 17 (2), 131–144. <https://doi.org/10.25105/mraai.v17i2.2074>