

# Whistle Blowing System Based on Indonesia Case Study: Qualitatives Research

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DOI: [10.36348/sjbms.2024.v09i07.001](https://doi.org/10.36348/sjbms.2024.v09i07.001)

| Received: 04.06.2024 | Accepted: 12.07.2024 | Published: 15.07.2024

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## Abstract

This research aims to carry out fraud detection efforts through the implementation of a whistleblowing system. In this case, whistleblowing is a system where the public can report various indications of fraudulent practices in both the business and public sectors. This whistleblowing system was designed as the main step for early detection and prevention of fraudulent practices in both the business and public sectors. However, the implementation of whistleblowing still requires the role of whistleblowers who report anonymously. Where the reporter gets guarantees from the recipient of the report for various fraudulent practices (fraud). This article uses a literature study approach (literature review). This article states that whistleblowing channels are very effective in detecting and preventing various fraudulent practices in all public and business sectors.

**Keywords:** Deteksi Fraud, Studi Literatur, Whistleblowing, Whistleblower.

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## INTRODUCTION

Whistleblowing System (WBS) is a system that is usually applied to companies or other organizations to report certain acts of violation and violations of applicable laws, norms or regulations and their actions can result in losses for other parties. A reporter in this whistleblowing system is usually referred to as a whistleblower whose identity must be protected and guaranteed confidential (Rahmi *et al.*, 2024; Wawo, 2022; Wardini, 2022). The whistleblowing system is very important because it can function as a way to reveal legal violations, ethical violations and other actions that are detrimental to the company. Whistleblowers are very important for running a whistleblowing system and finding fraudulent behavior that occurs in companies. (Wahyuningtiyas and Pramudyastuti, 2022.). The main aim of creating the WBS is to build a work environment that prioritizes transparency. The WBS was designed with the specific aim of facilitating timely examination and resolution of any violations within the organizational context, while mitigating their impact on ongoing operational processes (Bagaskara and Julian 2024; Suryanto, A., and Refianto, R. 2019). The

whistleblowing system has a positive and important impact through investigative audit steps to prevent fraudulent practices (Rahmida and Urumsah, 2020; Ulimsyah, 2021). This is because whistleblowing channels can be used to collect various authentic evidence related to fraudulent practices. Thus, whistleblowing has a significant influence on fraud prevention efforts the implementation of whistleblowing channels must be adaptive to developments in information technology, especially the use of social media. Moreover, in the last decade, social media continues to have a strategic role in all aspects of social life (Riyanto and Arifin, 2022). Although sometimes in the current digital era, many parties submit reports or complaints by uploading them on social media which are then followed up by other parties. This whistleblowing has also been applied to the Ministry of Finance, as stated by the Minister of Finance, Sri Mulyani Indrawati, who revealed that the Ministry of Finance (Kemenkeu) whistleblower system has succeeded in following up on violations in her ministry. From 2017 to 2022, 3,287 complaints were submitted through the Ministry of Finance's Whistleblowing System (WiSe), which resulted in 550 employees being proven to have

committed fraud and being subject to disciplinary punishment. Handling steps include verifying complaints, matching with official data, and implementing the three lines of defense concept.

Data from the Inspector General of the Ministry of Finance also shows an increase in complaints from year to year, with the number of employees being disciplined for fraud (Kompas, 2023).

And OJK has also actively invited the public to prevent bribery practices in public services, implement anti-bribery management, and optimize the OJK Whistleblowing System (WBS) to strengthen employee integrity. Sophia Wattimena, Chair of the OJK Audit Board, explained that the WBS is used to report suspected violations committed by OJK employees by prioritizing the principles of confidentiality, professionalism, impartiality, presumption of innocence and protection. WBS management at OJK also involves independent third parties to increase independence and prevent conflicts of interest in receiving complaints. OJK regularly carries out measurements to maintain ISO 9001 certification regarding WBS management, with the OJK WBS maturity value reaching the optimized level in 2022. In addition, OJK will implement a mandatory Anti-Bribery Management System (SMAP) for the financial services industry (IJK), while Indonesian people still give bribes in public services according to surveys, which show that the risk of bribery in businesses in Indonesia is in the medium category (Tempo, 2023).

The aim of this research is to explain what variables are the drivers of a whistleblowing system and what the impact of a whistleblowing system is in Indonesia. Provides an overview of the existing whistleblowing system cases in Indonesia and how there is protection for whistleblowers. The results of this study will encourage interested parties to disseminate WBS activities which will increase the effectiveness of supervision for going concern businesses.

Based on these explanations and phenomena, it is hoped that every year, the development of whistleblowing in Indonesia will continue to grow. Therefore, the benefits of this research: (1) provide a literature review reference for other researchers regarding WBS in Indonesia, which is still very limited; (2) provide information to the public that WBS is a scheme to mitigate common and protected fraud. However, it is necessary to pay attention to a clear scheme so that whistleblowers feel safe and secure.

## LITERATURE REVIEW

### Teori Planned Behavior

This theory can be linked to people's desire to report whistleblowing because when they do so there will be impacts that may threaten individuals and those closest to them if the system is not implemented perfectly and the confidentiality of the whistleblower cannot be

guaranteed (Rahman, 2020). The theory of planned behavior explains how behavior carried out by individuals occurs because there is a desire to act and a desire to carry out an action. This theory is used to explain how individuals make ethical decisions related to the desire to carry out whistleblowing in an effort to reduce the amount of fraud that occurs. (Basri, U. F. 2021).

### Definition of Whistleblowing

According to Minister of Defense Regulation Number 2 of 2021 concerning Reporting Alleged Violations of Corruption Crimes Through a Complaint Handling System (Whistleblowing System) within the Ministry of Defense. The Whistleblowing System called WBS is a reporting system that uses a web-based application that can be utilized by Whistleblowers to report suspected Violations ([www.bpk.go.id](http://www.bpk.go.id)). According to (Sakinah and Ponirah, 2021), the whistleblower system is used to communicate when reporting fraud, legal violations, legal violations, moral rules, and situations that cannot be pacified by the company's internal operations. Whistleblowing is a mechanism or procedure that allows individuals or groups (inside or outside the organization) to anonymously report any fraud, violations of law, ethics or unethical activities. To protect the interests of society and maintain the integrity and reputation of the organization, this system is designed to discover and address harmful actions.

### Report Whistleblowing

According to Minister of Defense Regulation Number 2 of 2021 article 4 concerning the submission of whistleblowing to the Inspectorate General of the Ministry of Defense via the WBS which is available on the Ministry of Defense website. Starting from filling out forms related to personal identity, reporting forms, proof of violations. After that, the report will be managed by the implementing element at the Inspectorate General of the Ministry of Human Rights ([www.bpk.go.id](http://www.bpk.go.id)). Meanwhile, based on the company, reporting can usually be done online/web, by letter or counseling depending on the whistleblowing facilities provided by the company. Whistleblowing system person in charge will store all violation reports and report them to the WBS manager. Complaint reports are screened and verified to ensure that they are actionable and have sufficient preliminary evidence. The WBS Manager reports to management and/or the person in charge of the WBS if there are indications of violations that have been decided to proceed to the inquiry or investigation level. A person who is reported as having committed a violation will be punished in accordance with applicable company regulations.

### Whistleblower Protection

According to Law Number 31 of 2014 concerning Amendments to Law Number 13 of 2006 concerning the Protection of Witnesses and Victims, this is the legal basis for protection of whistleblowers,

especially legal protection. Referring to this law, a reporter or whistleblower cannot be prosecuted legally, either criminally or civilly, for the testimony and/or report he or she will, is giving, or has given, unless the testimony or report is not given in good faith. If there is a legal claim against the reporter regarding the testimony and/or report that will be, is being, or has been given, then the legal claim must be postponed until the case in which he conveyed or gave his testimony has been decided by the court. and has permanent legal force. This law is confirmed by the Supreme Court Circular Letter (SEMA) Number 4 of 2011 ([www.bpk.go.id](http://www.bpk.go.id)). According to Rizkianti and Purwati (2020), Whistleblowers have an important part in disclosing fraud. To increase the esire to carry out whistleblowing, a violation reporting system and adequate protection for whistleblowers are needed.

**RESEARCH METHODS**

The study method that researchers used for this research was a qualitative method with a literature study approach. According to (Kompas, 2022), the literature study research method consists of collecting library data, reading and taking notes, and managing research materials. In general, the literature study approach is used to answer questions by looking at previous written sources. There are five research objectives in literature

studies: searching for relevant information, studying basic theory, making theoretical and empirical descriptions, deepening knowledge, and looking at previous research to avoid similar research. With the use of a questionnaire, interviews, and a review of the literature, this study is qualitative and descriptive. Understanding a phenomenon in terms of concepts, behavior, perceptions, and issues pertaining to people or other items under study is possible through the application of the qualitative approach (Dhania and Setiawan, 2023; Olivia, T., and Setiawan, T. 2019 ; Nathalie, C. I., and Setiawan, T., 2024). The data in this research was obtained from various sources such as journal articles, books, working papers, proceedings, as well as information from websites about taxation and other relevant online resources to support research synthesis. With several procedures carried out by collecting the whistleblowing phenomenon in Indonesia, search for whistleblowing articles, carry out analysis of the articles found, draw conclusions and suggestions.

**RESULT**

Research on the collection of 50 journals/articles is divided into 2 types where Whistleblowing is an independent and dependent element as attached in the following table :

X1	X2	X3	X4	X5	Y	Number of Journals
Organizational Culture	Proactive Fraud Audits	WBS	-	-	Fraud	1
Financial Reporting Compliance	Internal Control	WBS	-	-	Fraud	1
Organizational Culture	Individual Morality	WBS	-	-	Fraud	1
Internal Audit	Individual Morality	WBS	-	-	Fraud	1
Resources	Protection	WBS	-	-	Fraud	1
Reporting Compliance	Whistleblowing	WBS	-	-	Fraud	1
Strategic Plan	Internal Audit	WBS	-	-	Fraud	1
Internal Control	WBS	-	-	-	Fraud	3
Internal Audit	WBS	-	-	-	Fraud	1
<u>Indenpendence</u>	WBS	-	-	-	Fraud	1
Audit Quality	WBS	-	-	-	Fraud	1
WBS	-	-	-	-	Fraud	2
<b>Total Journal Whistleblowing as Independent Variable</b>						<b>15</b>

Bystander Effect	<del>Religiusitas</del>	Retaliation	-	-	WBS	1
Planned Behavior	Reporting Channel	Personal Cost	-	-	WBS	1
Self Efficacy	Moral Intention	Organizational Ethical Culture	-	-	WBS	1
<del>Professionalisme</del>	Personal Cost	Ethical Sensitivity	-	-	WBS	1
Severity of Offense	<del>Reliation</del>	Internal Auditor Intention	-	-	WBS	1
Moral Intention	Professional Commitment	Severity of Offense	-	-	WBS	1
Organizational Commitment	Protection	Personal Cost	-	-	WBS	1
Attitude	Age	GCG	-	-	WBS	1
Commitment	Subjective Norm	Behavior Control View	-	-	WBS	1
Subjective Norm	Organizational Commitment	-	-	-	WBS	
Professional Commitment	Ethical Sensitivity	-	-	-	WBS	1
Intention	Reward	-	-	-	WBS	2
Retaliation	Power Distance	-	-	-	WBS	1
Moral <del>Competence</del>	Reward	-	-	-	WBS	1
Reward	Organizational Commitment	-	-	-	WBS	1
Reward	Auditor Professional Commitment	-	-	-	WBS	1
Reporting Channel	Religious Commitment	-	-	-	WBS	1
GCG	Code of Conduct	-	-	-	WBS	1
Machiavellian	Power Distance	-	-	-	WBS	1
Severity of Offense	Retaliation	-	-	-	WBS	1
Work Commitment	Organizational Commitment	-	-	-	WBS	1
Ethics Orientation	<del>Relativisme</del>	Moral Intensity	Organizational Commitment	Professional Identity	WBS	1
Attitude	Organizational Commitment	Severity of Offense	Personal Costs	Work Commitment	WBS	1
Attitude	Subjective Norm	Behavioral Control	Perceived organizational support and Machiavellianism	-	WBS	1
Retaliation	Perpetrator Status	Severity of Offense	Organizational Climate	-	WBS	1
Professional Commitment	Ethical Environment	Moral Intensity	Personal Cost	-	WBS	1
Professional Commitment	Severity of Offense	Personal Cost	Moral intensity	-	WBS	1
Professional Commitment	Organizational Commitment	Locus of Control	-	-	WBS	1
Human Resources	-	-	-	-	WBS	1
Forensic Audit	-	-	-	-	WBS	1
Regulation	-	-	-	-	WBS	1
GCG	-	-	-	-	WBS	1
<b>Total Journal Whistleblowing as Dependent Variable</b>						<b>35</b>

Source: Processed by Researcher

With the research results found from these 15 journals, whistleblowing is an independent element and fraud prevention is an independent element as follows. Agustiawan, A., *et al.*, (2022), This research finds that organizational culture, fraud audits proactiveness, and whistleblowing have an effect on Fraud Prevention in BOS Fund Management, but internal control has no effect. Akhyaar, K., *et al.*, (2022), The results of this research show that the internal control system has no effect on preventing fraud in managing village funds; On the contrary, compliance with the financial reporting system and whistleblowing has a positive effect on preventing fraud in managing village funds. Anandya, C. R., and Werastuti, D. N. S. (2020), Research results show that the whistleblowing system has a positive and significant effect on fraud prevention, organizational culture has a positive and significant effect on fraud prevention, and individual morality. Harahap, D. S. P., *et al.*, (2022), This research shows that internal audit and whistleblowing systems influence fraud prevention, and individual morality moderates the relationship between the two. Kuncara, W. A. (2022), Research results show that internal control and whistleblowing systems influence fraud prevention. Internal controls contribute a total of 66.2% to fraud prevention. Kusumastuti, R., *et al.*, (2023), Whistleblowing has a positive effect on Fraud Prevention, as well as Financial Reporting Compliance. Morality does not moderate the relationship between whistleblowing and Morality moderates the relationship between compliance with financial reporting in Fraud Prevention. Laming, R. F., and Amri, N. F. (2021), The results show that the violation reporting hotline has a negative impact on internal fraud. However, for whistleblowing hotlines to function well, adequate resources are needed to manage them and provide strong legal protection to whistleblowers. Marciano, B., *et al.*, (2021), WBS has 4 important elements: anonymity, independence, accessibility, and follow up. WBS is effective in preventing fraud by protecting reporter data, clear reporting mechanisms, evaluation and system improvements. It is recommended that companies implement an effective WBS. Musmulyadi, M., and Sari, F. I. (2020), Whistleblowing is used in government, including tax agencies, to detect and prevent fraud by employees through public participation. Nugroho, G. W., and Ahmar, N. (2022), Whistleblowing Systems influence preventing fraud and achieving strategic plans. Leadership style, digitalization and organizational culture also play a role in achieving strategic plans. The Internal audit function oversees organizational operations. Castellani, J., *et al.*, (2022), In this study, linear regression results show that the effectiveness of internal audit and violation reporting systems has a significant effect on fraud prevention. Implementing a whistleblowing system can reduce the reluctance to commit violations and increase the willingness to report violations. Rahmi, M., *et al.*, (2024), The attitude of independence and the whistleblower system have a positive effect on fraud detection. The higher the attitude of independence and use of a whistleblowing system, the

more effective it is to detect fraud. Syafitri, S. S., and Syafdinal, S. (2023), Research results show that both the internal control system and the violation reporting system, also known as the whistleblowing system, have a simultaneous and simultaneous effect in preventing fraud in the procurement of goods and services. This research found that a better level of Internal Control System and Violation Reporting reduces fraud in the procurement of goods and services. Wawo, A. (2022), The results of this research show that the Whistleblowing system has a positive and significant effect on fraud detection, and audit quality has a positive and significant effect. Wulansari, V. S., and Setiawan, I. (2022), The results of this research show that the system whistleblowing and internal control help fight fraud at PT. Heaven for Motor Indonesia, a retail company. Based on the findings of these 15 journals, 14 journals agreed that the whistleblowing system helps to carry out early prevention of fraud prevention and 1 journal did not find anything significant in preventing fraud as well as the research results found from 35 This journal is where whistleblowing is an independent element which is supported by several other variables such as previous researchers.

First researchers Adzhani, N., *et al.*, (2023) provide, The results of this literature review show that whistleblowing can work well, one of which is because of the quality of human resources. Agustiani, W. D., and Hasibuan, A. B. (2020), Research results show that professional commitment has a positive effect on whistleblowing intentions; Organizational commitment has a positive effect, locus of control has a negative effect. Angrayni, S., *et al.*, (2021), Results show that subjective norms influence whistleblowing, organizational commitment has no effect, and attitudes influence whistleblowing intentions. Aurila, R., and Narulitasari, D. (2022), Perceptions and subjective norms have a positive and significant impact on whistleblowing intentions, while perceived behavioral control does not. Perceptions of organizational support and Machiavellianism cause the intention to leak secrets to be bad. Badrulhuda, A., *et al.*, (2020), Research Results Show that professional commitment and ethical sensitivity influence whistleblowing intentions. Bagaskara, M., and Julian, L. (2024), The implementation of the whistleblowing system at PT. Suggestions are given for improvement. Bakti, B. A., and Hartanti, D. (2022), Research shows that XYZ Institution's violation reporting system is quite good, but there are several weaknesses, such as employees who do not use the system and do not give rewards to reporters. This study provides suggestions for future improvements. Christyawan, A. F., and Hapsari, A. N. S. (2021), Research shows that factors such as the bystander effect and religiosity influence students' whistleblowing intentions. Retaliation also helps students' whistleblowing intentions. Investigations help organizations understand the factors that influence whistleblowing. Conella, M., and Dwita, S. (2020),



Whistleblowing is not influenced by retaliation, but is influenced by power distance. This research focuses on the dangers of retaliation for new employees in public sector companies and cultural organizations. Accounting students were used as experimental subjects. Daurrohmah, E. W., *et al.*, (2021), Study shows bribery is a hidden fraud, reporting violations as the first step for a forensic audit. Detecting bribery with forensic auditing is faster and easier, and effective if supported by whistleblowing. Fadilah, R. M., and Salomo, R. V. (2023), The implementation of whistleblowing in the Cabinet Secretariat is less effective because there are no channels for complaints and policy evaluation. Regulations and WBS are required. Febianti, R., *et al.*, (2020), Moral competence significantly influences the willingness to report errors to employees in four companies in Bandung City. Giving rewards also has an effect. Hadinata, S., and Azzahrah, M. (2021), Awards encourage whistleblowing in organizations, especially if members have low commitment to the organization.

Previous researchers Haliah, H., and Nirwana, N. (2021), stated that research shows that auditor commitment does not influence whistleblowing, but giving rewards has a positive and significant impact. Regression estimates have only 20% predictive power. Harahap, H. F., *et al.*, (2020), Research results show that the desire for whistleblowing is higher in anonymous reporting channels, without being influenced by religious commitment. Indayani, I., and Yunisdanur, V. (2020), Retaliation for wrongdoing has a negative impact on whistleblowing intentions, while the seriousness of the violation and the organizational environment have a positive impact. The research aims to increase ASN awareness in implementing a reporting system to reduce the level of corruption and fraud in Indonesia. Jaya, M. S. J. I., *et al.*, (2022), This research finds that factors such as planned behavior, anonymity of reporting channels, and personal costs influence a person's desire to use a whistleblowing system. The results of this study can help the government in developing an effective whistleblowing system. Khamainy, A. H., and Faisol, M. (2021), All components, namely, Relativism Ethical Orientation, Moral Intensity, Organizational Commitment, Professional Identity influence internal whistleblowing; hypothesis is supported by data. Khusnah, H., and Jannah, R. (2021), Self-efficacy does not influence the desire to report, whistleblowing intentions are influenced by the moral culture of the organization. Maharani, A. D., and Djasuli, M. (2022), The whistleblowing system used in several insurance BUMNs, such as PT Asuransi Jasa Indonesia, PT TASPEN, and PT BPUI, shows the implementation of Good Corporate Governance and fulfills the Minister of State for BUMN Regulations. PT Asuransi in Indonesia must ensure the safety of whistleblowing reporters. Minovia, A. F., *et al.*, (2022), Professionalism and personnel costs influence whistleblowing; ethical sensitivity has no effect on whistleblowing. Mustopa, K., *et al.*, (2020), Attitudes influence whistleblowing

reporting, organizational and work commitment are also influential. Pramudiati, N., and Aziz, R. N. (2021), Research finds that the desire for internal whistleblowing in the Purbalingga Regency OPD is influenced by professional commitment, ethical environment, moral intensity, and personal costs. Morals can also influence a person's actions in acting in accordance with their moral standards.

Meanwhile, according to Pratiwi, E. P. G., and Diana, B. (2021), internal auditors will be more likely to report fraud cases with high financial levels compared to low financial levels. Pratiwi, H. E., and Dwita, S. (2020), Auditors with Machiavellian personalities do not have a negative impact on whistleblowing, reporting decisions are helped by low power distance. Useful for accounting ethics research. Primasari, R. A., and Fidiana, F. (2020), Moral violence can control whistleblowing behavior. Professional commitment and ethical standards can prevent fraud. Serious fraud increases whistleblowing intentions. Putri, R. S., *et al.*, (2022), BPK has tried hard to reduce violations and improve the whistleblowing system. However, there is still a shortage of labor and reluctance of BPK employees to use the system. BPK can improve the quality of the existing whistleblowing system. Rachmawati, A. V., *et al.*, (2022), Analysis shows the influencing factors of whistleblowing: commitment, seriousness of fraud, personal costs. Safitri, D. (2022), The higher the organizational commitment, the greater the desire to report; Legal protection and high organizational commitment can increase the desire to report. Private reporting costs do not affect whistleblowing because management protects employees. Sari, P. S. A. (2023), Whistleblowing is found in private and public companies and carries out good corporate governance through reporting violations. Sari, R. P., Surbakti, *et al.*, (2023), This research supports that a positive attitude towards reporting violations increases members' desire to report. But not with age. Sutedjo, P., and Purnamasari, V. (2020), A person's whistleblowing intention is higher in serious problems with low status and low risk offenders. Ulfa, U., and Utami, I. (2023), First, people who experience low obedience pressure have a greater tendency to report. Second, people in the low stress group also had a greater tendency to report. These results enhance the whistleblowing literature and help businesses optimize their whistleblowing systems. Yasmin, A., and Noermansyah, A. L. (2023), This research shows that attitude variables influence the intention to carry out whistle blowing. For the commitment variable, subjective norms and behavioral control perspectives do not influence the intention to carry out whistleblowing.

The discovery of these 35 journals resulted in or informed that there were many people's intentions to carry out whistleblowing. And there are several studies that list several factors that will influence the intention to report. Moreover, many companies, from BUMN to OJK, have implemented this whistleblowing. supported

by several phenomena that exist in Indonesia, such as in 2020, when the task force team for accelerating the handling of Covid-19 in Tanah Datar, West Sumatra was reported to the Batusangkar District Prosecutor's Office on suspicion of budget corruption. The report was made by the Chairman of Rumah Gadang Journalist Luhak Nan Tuo (Rugawa LNT), Aldoris Armialdi last Wednesday. Aldoris said that there were irregularities in the implementation of activities such as engineering the number of personnel at the Transportation Service and Regional Disaster Management Agency (BPBD) which were not recorded in the Budget Plan (RAB). There are also irregularities in the use of Unexpected Expenditure (BTT) funds which are not in accordance with the RAB. A total of 13 points of irregularities were found in the investigation. One of them is purchasing Handsrub that is not in accordance with the RAB. Apart from that, there are also allegations of mark ups on purchases of PPE for the Ali Hanafiah Batusangkar Regional Hospital. Aldoris said that the prices used exceeded the standard Covid-19 protocols (Kompas.com). dan in 2022, Nurhayati's name became public discussion because she was named a suspect in a case of alleged corruption in the management of village funds. Nurhayati expressed her disappointment at being made a suspect after becoming a reporter for the corruption. This case started with a public report regarding corruption committed by the Head of Citemu Village, Supriadi. The investigative team found enough evidence to charge Supriadi as a suspect. Supriadi's investigation files were sent to the Cirebon District Prosecutor's Office, but were returned because they were incomplete. The investigative team returned to look for evidence, and when examining Nurhayati, the team found indications of her involvement in the alleged corruption. Therefore, Nurhayati's status was raised to suspect. (Liputan6.com).

## CONCLUSION

This research was carried out by collecting 50 journals and explaining the whistleblowing variable as a dependent or independent variable which was then looked at from the results of previous research.

From the discussion carried out, it was concluded that the factors that support whistleblowing reporting are the professional commitment factor which is a variable in 8 journals, the organizational commitment factor which is a variable in 7 journals, the seriousness of violations and personal cost factors which are variables in 5 journals, and the reward factor which is a variable in 4 journals. However, there are several other factors that can influence whistleblowing. Thus, whistleblowing is an important activity in preventing fraud. So that development in financial knowledge and control is of course whistleblowing is something that is indeed possible and must be implemented.

The results of a literature review study depend on the quality and completeness of the research reviewed. If the research reviewed has methodological

flaws or bias, then the results of the review will also be affected. Researchers cannot possibly review all research that has ever been published. There is always the possibility that relevant research may be missed, which could impact the completeness of the review. Researchers conducting reviews may unknowingly bring bias into the selection and interpretation of literature.

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