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Whistleblowing System Effectiveness in Fraud Prevention: A Systematic Literature Review Using PRISMA

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Abstract: This study systematically reviews the determinants of Whistleblowing System (WBS) effectiveness in fraud prevention using the PRISMA protocol. The study aims to synthesize individual, organizational, and external factors influencing whistleblowing intention and system outcomes, and to identify research gaps in the current literature. A total of 185 peer-reviewed articles published between 2014–2024 were collected through Scopus, Web of Science, ScienceDirect, DOAJ, Google Scholar, and Indonesian national journal databases (Garuda, Neliti, OJS). After applying inclusion and exclusion criteria, 30 studies were retained for qualitative synthesis. Data extraction and coding were conducted by two independent coders using thematic analysis to ensure reliability. The review indicates that retaliation is the strongest negative determinant affecting whistleblowing intention and overall WBS effectiveness. Organizational justice, ethical leadership, management support, and independent reporting channels consistently emerge as positive drivers. External legal protection and digital anonymity features significantly improve reporting behavior. The review also identifies four major research gaps: conceptual integration, contextual applicability, methodological diversity, and regulatory inconsistencies. This study proposes an integrative theoretical model combining the Theory of Planned Behavior (TPB), Organizational Justice Theory, and Institutional Theory to explain WBS effectiveness. Practical recommendations are provided for strengthening WBS implementation in public and private organizations.

Keywords: Whistleblowing System, Retaliation, Fraud Prevention, PRISMA, Governance, Organizational Justice.

INTRODUCTION

Fraud continues to be a critical concern for organizations across sectors, especially in financial institutions where the complexity of transactions, information asymmetry, and hierarchical structures create significant risk exposure. According to the Association of Certified Fraud Examiners (ACFE, 2020), whistleblowing is the most effective fraud detection mechanism, accounting for more than 40% of detected fraud cases globally. This strengthens the position of the Whistleblowing System (WBS) as an essential governance tool designed to support transparency, accountability, and ethical conduct.

Despite its recognized importance, the implementation of WBS often faces significant obstacles, particularly in developing countries. Challenges include weak legal protection for whistleblowers, limited organizational support, cultural barriers, and retaliation—one of the most frequently cited deterrents to reporting misconduct (Khan et al., 2022). Retaliation may manifest in the form of administrative punishment, career obstruction, social isolation, or psychological pressure. Such dynamics weaken perceived behavioral control, a core component of the Theory of Planned Behavior (TPB), ultimately reducing reporting intention.

Prior studies have explored whistleblowing from multiple perspectives, such as ethical climate (Victor & Cullen, 1988), individual moral reasoning (Hannah et al., 2011), organizational justice (Greenberg, 1990), and institutional pressure (DiMaggio & Powell, 1983). However, existing literature remains fragmented. Most studies examine isolated factors without integrating individual, organizational, and external dimensions into a cohesive model. Furthermore, Indonesian studies tend to focus heavily on public sector contexts, leaving private and financial institutions underrepresented (Bonang et al., 2024).

Another significant gap relates to the examination of retaliation as a moderating or obstructing mechanism in the whistleblowing process. Although many studies acknowledge that retaliation reduces whistleblowing intention, few analyze how it specifically weakens the relationship between intention and WBS effectiveness. Additionally, there is a need for a comprehensive synthesis of recent findings to reflect the rapid development of digital reporting platforms, regulatory reforms, and organizational governance practices.

Given these research gaps, this study conducts a PRISMA-guided Systematic Literature Review (SLR) to analyze the determinants of WBS effectiveness. The objectives of this study are:

1. To identify and synthesize individual, organizational, and external factors influencing whistleblowing intention and WBS effectiveness.
2. To analyze the role of retaliation as a negative moderating factor.
3. To develop a comprehensive theoretical model integrating TPB, Organizational Justice, and Institutional Theory.
4. To identify research gaps and provide direction for future studies.

This study contributes both theoretically and practically by offering an integrative framework and evidence-based recommendations for enhancing WBS implementation, particularly within contexts where fraud risks and governance challenges are high.

Whistleblowing and Whistleblowing Systems

Whistleblowing refers to the disclosure of wrongdoing, unethical acts, or violations of organizational rules by an insider to authorities capable of corrective action (Near & Miceli, 1985). As a prosocial behavior, whistleblowing helps safeguard organizational integrity, prevents losses, and reinforces ethical culture (Miceli et al., 2008). A Whistleblowing System (WBS) is a formalized mechanism designed to receive, process, and investigate reports of misconduct. According to Albrecht et al. (2012), an effective WBS must ensure anonymity, independence, accessibility, and follow-up transparency. These components strengthen employees' trust in the system and increase the likelihood of reporting.

Recent studies emphasize the shift towards digital and anonymous platforms, which reduce identity exposure and increase reporting rates (Zhang et al., 2021; Ross & Mullan, 2023). In the Indonesian context, the effectiveness of WBS varies significantly across sectors, largely influenced by organizational culture, leadership commitment, and internal enforcement mechanisms (Dewi et al., 2023; Bonang et al., 2024)

Determinants of Whistleblowing Intention

Whistleblowing intention refers to the willingness of individuals to report wrongdoing when they witness or become aware of it. Prior studies categorize determinants into three major dimensions: individual, organizational, and external regulatory factors.

Individual Determinants

Individual determinants involve psychological and moral characteristics that shape a person's decision to report. Key factors include:

1. Moral courage and identity (Hannah et al., 2011)
2. Ethical judgment and reasoning (Schwartz, 2016)
3. Religiosity and moral responsibility (Anggraini & Reskino, 2020)
4. Risk perception of negative consequences (Park & Lewis, 2018)

Studies consistently find that higher moral courage and ethical reasoning increase whistleblowing intention, while perceived retaliation risks reduce it.

Organizational Determinants

Organizational-level factors significantly influence employees' reporting behavior. These include:

1. Ethical climate (Victor & Cullen, 1988)
2. Leadership support and ethical leadership (Brown et al., 2005)
3. Organizational justice (Greenberg, 1990)
4. Clarity of reporting procedures and SOP (Mesmer-Magnus & Viswesvaran, 2005)
5. Independence of investigative units (Robinson et al., 2018)
6. Perceived protection for whistleblowers (Hasanah & Fitri, 2022)

In Indonesia, empirical evidence shows that lack of independent investigative mechanisms often weakens trust in WBS (Putri & Suhartini, 2022).

External Regulatory Factors

External forces shape organizational compliance and reporting environments. Typical influences include:

1. Strength of legal protection for whistleblowers (Greaves, 2021)
2. Regulatory and supervisory enforcement (Mechtenberg et al., 2020)
3. Industry standards and normative pressures (DiMaggio & Powell, 1983)
4. Cultural values, particularly collectivism (Hofstede, 2011)

Developing countries often face weaker enforcement and cultural norms that discourage reporting, creating unique implementation challenges (Yuniarti, 2022).

Retaliation as a Negative Moderating Factor

Retaliation is one of the most pervasive barriers to whistleblowing. It includes administrative sanctions, demotion, social exclusion, negative performance evaluations, and psychological intimidation (Bjørkelo, 2013). Retaliation reduces both willingness to report and trust in organizational processes. Key empirical findings include:

1. Retaliation significantly lowers perceived behavioral control, reducing intention to report (Park & Lewis, 2018).
2. Retaliation moderates the link between professional commitment and whistleblowing intention (Putri & Suhartini, 2022).
3. Threats of adverse consequences lead to silence culture, even when WBS is formally established (Khan et al., 2022).

4. Systemic distrust emerges when retaliation is unaddressed, decreasing WBS effectiveness (Smith, 2018).

In the Indonesian context, retaliation remains prevalent due to hierarchical structures and cultural avoidance of conflict, reinforcing silence and discouraging speak-up behavior.

Whistleblowing System (WBS) Effectiveness

WBS effectiveness is defined as the extent to which the system successfully facilitates reporting, protects whistleblowers, and supports fraud detection and prevention. Indicators include:

1. Trust in WBS integrity and confidentiality
2. Frequency and quality of reports submitted
3. Timeliness and transparency of follow-up
4. Independence of investigative procedures
5. User accessibility and system usability

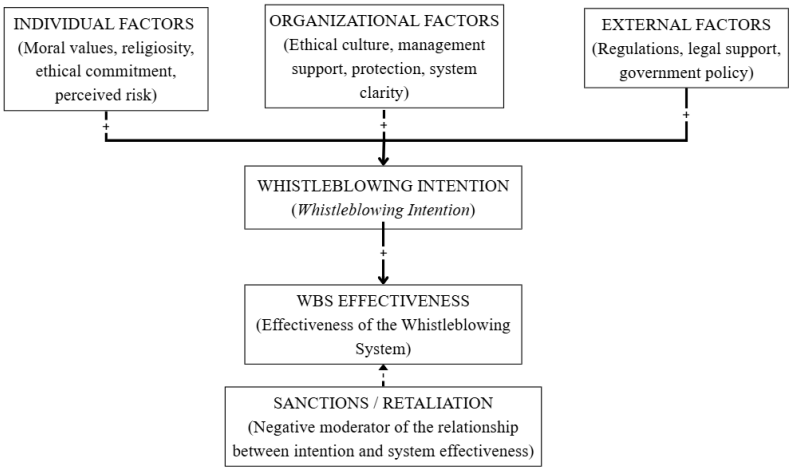
Research shows:

1. Independent reporting channels significantly enhance effectiveness (Bowen et al., 2020).
2. Anonymous digital platforms increase participation by 30–50% (Zhang et al., 2021).
3. Weak follow-up processes undermine credibility, regardless of system features (Bonang et al., 2024).

In Indonesian financial institutions, gaps often arise between SOPs and actual implementation—commonly known as the policy–practice gap (Lestari, 2021).

Theoretical Integration

TPB explains whistleblowing intention based on attitudes, subjective norms, and perceived behavioral control (Ajzen, 1991). Retaliation directly reduces perceived behavioral control. Employees' perceptions of fairness shape their likelihood of reporting and trusting WBS processes (Greenberg, 1990). External pressures from regulators, professional standards, and industry norms shape organizational adoption and enforcement of WBS (DiMaggio & Powell, 1983). The integration of these theories provides a holistic framework for analyzing WBS effectiveness across individual, organizational, and institutional dimensions. Based on previous theories and empirical studies, the relationships among the variables can be illustrated as follows:



Source : Processed by Author

Figure 1. Conceptual Model of the Relationships Among Research Variables

The literature indicates:
1. Whistleblowing is influenced by a combination of moral, organizational, and regulatory factors.
2. Retaliation is consistently the strongest deterrent and moderating factor.
3. WBS effectiveness depends not only on system design, but also organizational justice and cultural context.
4. There remain significant research gaps, particularly in developing countries and in financial institutions.

These insights form the basis for the PRISMA-guided SLR presented in the subsequent section.

METHODS

This study employs a Systematic Literature Review (SLR) approach guided by the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) reporting framework. This method aims to identify, evaluate, and synthesize previous research findings in a systematic, transparent, and verifiable manner (Moher et al., 2009). The data used in this study consist of secondary sources, including scholarly articles, conference proceedings, and academic publications published in nationally accredited journals (SINTA 1–4) as well as reputable international journals indexed in Scopus and ScienceDirect. The research followed the four-stage PRISMA framework:
1. Identification
2. Screening
3. Eligibility
4. Inclusion

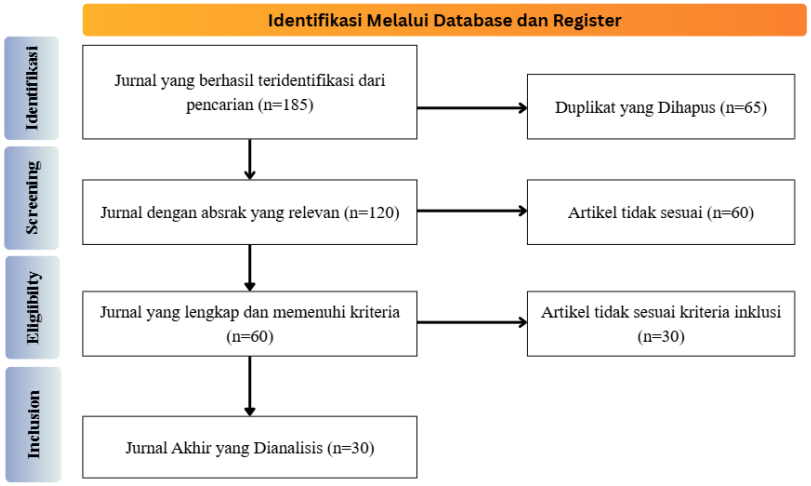
The protocol was established prior to the review to minimize bias and ensure methodological consistency. Data management was conducted using Mendeley, Zotero, and Microsoft Excel for extraction, coding, and synthesis. A comprehensive search was conducted across the following international and national databases:
1. Scopus
2. Web of Science
3. ScienceDirect
4. Taylor & Francis Online
5. SpringerLink
6. Google Scholar
7. SINTA-indexed national journals (Garuda, Neliti, OJS Indonesian Journals)

Search strings used Boolean operators and controlled vocabulary: ("whistleblowing" OR "whistleblower" OR "reporting misconduct") AND ("whistleblowing system" OR "WBS" OR "internal reporting"). The search was limited to:
1. Year: 2014–2024
2. Language: English and Indonesian
3. Document type: peer-reviewed articles, conference papers, theses, reports

To ensure relevance and quality, the following criteria were applied,
Inclusion Criteria**:**
1. Empirical or conceptual studies focused on whistleblowing, WBS, or fraud reporting.
2. Articles analyzing individual, organizational, or external determinants.
3. Studies evaluating retaliation or reporting intention.

4. Studies discussing WBS effectiveness in organizations.
5. Publications within 2014–2024.
6. Indexed in Scopus, WoS, SINTA, or reputable academic databases.

Exclusion Criteria
1. Duplicated articles across databases.
2. Articles without full-text access.
3. Non-peer-reviewed materials (blogs, magazines).
4. Non-relevant contexts (e.g., political whistleblowing unrelated to organizational systems).
5. Studies lacking methodological clarity.
6. Articles focusing solely on legal analysis without behavioral/organizational components.



Source : Processed by Author

Figure 2. PRISMA Flowchart

These 30 articles form the analytical foundation of this review and represent a balance of national and international studies. Data extraction was carried out using a structured form consisting of:
1. Author(s)
2. Year
3. Country or context
4. Research method
5. Sample characteristics
6. Variables examined
7. Key findings
8. Relevance to WBS effectiveness
9. Notes for thematic coding

Two independent coders reviewed the articles. Coding discrepancies were resolved through discussion. The following methodological limitations are acknowledged:
1. The review did not perform meta-analysis due to heterogeneity of methods.
2. Some databases may not index locally published studies.
3. Studies before 2014 were excluded to ensure recency.
4. Language limited to English and Indonesian.

Despite these limitations, the PRISMA-guided approach strengthens reliability and comprehensiveness.

Table 1. Distribution of Articles Based on Journal Index

Journal Index	Number	Percentage
National (SINTA 1–3)	12	40.0%
International (Scopus Q1–Q2)	18	60.0%
Total	30	100%

Source : Processed by Author

RESULTS AND DISCUSSION

Individual-level factors appear in 24 of the 30 studies (80%), showing consistent influence on whistleblowing intention. Key findings:

1. Moral Courage strongly predicts willingness to report fraud (Hannah et al., 2011).
2. Ethical judgement increases perceived responsibility to report wrongdoing.
3. Risk perception and fear of consequences negatively impact intention (Park & Lewis, 2018).
4. Religiosity and moral identity strengthen intention, especially in Indonesian studies (Anggraini & Reskino, 2020).

Studies agree that whistleblowing is not simply a procedural outcome, but a psychological decision heavily influenced by personal ethics and perceived consequences. Organizational determinants are discussed in 27 out of 30 studies (90%), making them the most widely identified influence on whistleblowing behavior. Main determinants include:

1. Ethical leadership increases perceived safety in reporting (Brown et al., 2005).
2. Organizational justice enhances trust in corrective action (Greenberg, 1990).
3. Clarity of WBS procedures encourages intention to report (Mesmer-Magnus & Viswesvaran, 2005).
4. Independence of investigative units is essential to perceived fairness.
5. Whistleblower protection policies strongly influence system credibility.

Multiple Indonesian studies indicate discrepancies between policy and practice—referred to as the policy–practice gap—especially regarding protection and follow-up procedures. External pressures appear in 12 of the 30 studies (40%), including:

1. Stronger legal protection regimes (e.g., EU Directive, Dodd-Frank Act) increase reporting willingness (Greaves, 2021).
2. Weak enforcement in Indonesia reduces trust in whistleblowing policies (Yuniarti, 2022).
3. Industries with strong normative pressures (banking, health, government) show higher WBS maturity (DiMaggio & Powell, 1983).

Regulatory context plays a substantial role, especially in developing countries where legal uncertainty and cultural norms discourage reporting. Retaliation appears as the central negative determinant in 21 studies (70%). It includes:

1. Administrative retaliation: reassignment, demotion, negative performance scoring.
2. Social retaliation: isolation, stigma, withdrawal of team support.
3. Career retaliation: loss of promotion opportunities.
4. Psychological retaliation: intimidation, stress, emotional pressure.

Key empirical findings:

1. Retaliation lowers perceived behavioral control (Park & Lewis, 2018).
2. Threat of retaliation moderates the relationship between ethical judgment and intention (Putri & Suhartini, 2022).
3. High-retaliation environments create silence culture, decreasing system utilization.

Retaliation is the strongest inhibitor of whistleblowing intention and thus the main threat to WBS effectiveness. Factors shaping WBS effectiveness include:

1. Trust in system confidentiality
2. Accessibility and ease of reporting
3. Independence of review teams
4. Timeliness and transparency of follow-up
5. Use of digital anonymous reporting tools

International studies highlight the benefits of digital WBS platforms, such as anonymity and reduced fear of identification (Ross & Mullan, 2023). Indonesian institutions, meanwhile, struggle with inconsistent follow-up and insufficient independence in investigative procedures (Bonang et al., 2024).

Table 2. Contextual Comparison of National and International Journals

Dimension	National Findings (Indonesia)	Global Findings
Legal Protection	Weak and inconsistent (Nurdin, 2023)	Strong standardized legal frameworks (EU, US)
Organizational Culture	High power distance, collectivism (Yuniarti, 2022)	More egalitarian, supports speaking up
WBS Technology	Manual/semi-digital, higher leakage risks	Anonymous digital platforms (blockchain-based)
Organizational Support	Limited to moral campaigns	Strong protection + reward systems
Retaliation	High and often unreported	Lower, due to legal penalties for retaliation

Source : Processed by Author

Synthesizing all themes reveals a multilevel understanding of WBS effectiveness:

1. Individual moral strength influences intention, but only when organizational and cultural contexts support safe reporting.
2. Organizational determinants are the strongest drivers of WBS success; ethical leadership and justice perceptions are critical.
3. Retaliation remains the largest barrier, particularly in hierarchical environments.
4. Institutional support (external laws) significantly enhances reporting rates.
5. Digital platforms substantially increase anonymity and trust.

CONCLUSION

This PRISMA-guided Systematic Literature Review synthesizes findings from 30 empirical and conceptual studies published between 2014 and 2024 to examine the determinants of Whistleblowing System (WBS) effectiveness in fraud prevention. The results demonstrate that WBS effectiveness is shaped by the interplay of individual, organizational, and external regulatory factors. Among these determinants, retaliation consistently emerges as the strongest negative barrier influencing both whistleblowing intention and system utilization.

Conversely, organizational justice, ethical leadership, and management support strengthen trust in reporting mechanisms and positively affect whistleblowing behavior. External legal protection and anonymous digital reporting platforms further enhance employees' willingness to report wrongdoing.

Overall, the review highlights a critical gap between policy and practice in organizational WBS implementation, particularly in developing-context organizations such as Indonesia. The study proposes an integrative model combining the Theory of Planned Behavior,

Organizational Justice Theory, and Institutional Theory to deepen understanding of WBS effectiveness. This study offers several theoretical contributions:

1. Integration of Multi-Theory Perspectives The combination of TPB, Organizational Justice, and Institutional Theory provides a comprehensive lens that captures behavioral, organizational, and regulatory determinants of whistleblowing.
2. Clarification of Retaliation as a Moderating Mechanism The findings strengthen the argument that retaliation not only reduces intention but also weakens the pathway between intention and WBS effectiveness, an area underexplored in prior studies.
3. Contextual Contribution to Developing Countries Literature Most existing models originate from Western contexts. This synthesis adds empirical grounding from Indonesia and other developing countries, emphasizing cultural dimensions such as power distance and collectivism.
4. Refinement of WBS Effectiveness Constructs The study identifies five core indicators of WBS effectiveness—confidentiality, accessibility, independence, transparency, and follow-up integrity—enhancing conceptual clarity for future research.

The findings offer practical insights for organizations implementing or strengthening WBS:

1. Strengthening Anti-Retaliation Mechanisms WBS will not be effective without explicit anti-retaliation policies, active monitoring, and sanctions for retaliators.
2. Enhancing Organizational Justice and Ethical Leadership Fair processes, transparent investigation procedures, and ethical role modeling increase trust in the system.
3. Developing Anonymous Digital Reporting Channels Secure and technologically robust platforms significantly raise reporting participation by reducing identity exposure risks.
4. Improving Internal SOPs and Follow-Up Quality Clear procedures and timely responses increase system credibility.
5. Aligning WBS with External Regulatory Requirements Cross-referencing WBS procedures with national regulations ensures compliance and increases legal protection for employees.

Limitation & Future Research

Despite its methodological rigor, this review has several limitations:

1. No Meta-Analysis Statistical aggregation was not conducted due to heterogeneity of methods across studies.
2. Publication Bias Studies indexed in major databases may overrepresent certain regions or sectors.
3. Language Constraints Only English and Indonesian publications were included.
4. Exclusion of Pre-2014 Studies Although intentional to ensure recency, this limits historical comparison.
5. Non-Uniformity of WBS Models Across Organizations Variations in WBS design may affect generalizability.

Future studies could explore:

1. Meta-Analytic Approaches To quantitatively validate effect sizes of retaliation, leadership, or legal protection.
2. Longitudinal Designs To observe changes in reporting behavior after policy reforms or digital system implementation.
3. Mixed-Methods Organizational Case Studies Particularly in financial institutions, where fraud risks are high.

4. Experimental Studies To test causal pathways between system features (e.g., anonymity level) and reporting outcomes. Cross-Cultural Comparisons To examine how cultural dimensions influence whistleblowing across countries.
5. Evaluation of Digital WBS Platforms Including AI-driven fraud detection, blockchain anonymity, and encrypted reporting apps.

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