

THE EFFECTIVENESS OF WHISTLEBLOWING MECHANISMS AND INVESTIGATIVE ACCOUNTING IN UNCOVERING FINANCIAL FRAUD CASES

Candra Basroni Putra¹, Gema Ika Sari²

^{1,2}Universitas Bina Bangsa, Indonesia

*Correspondence email: 21022500025@binabangsa.ac.id

ABSTRACT

This study examines the effectiveness of whistleblowing mechanisms and investigative accounting in uncovering financial fraud cases within organizational settings, particularly in the context of increasing financial complexity and digital transformation. The integration of behavioral reporting systems and forensic investigative approaches is considered essential in strengthening fraud detection capabilities. This research employs a qualitative approach using a systematic literature review method. Relevant academic sources were collected from peer-reviewed international journals, books, and indexed publications focusing on whistleblowing systems, investigative accounting, fraud detection, and organizational governance. The collected literature was analyzed using thematic synthesis. Key concepts were identified, coded, and categorized to explore the relationship between whistleblowing mechanisms and investigative accounting in fraud detection processes. The analysis emphasizes the interaction between behavioral reporting systems and forensic analytical techniques. The findings indicate that whistleblowing mechanisms are effective as early fraud detection tools, particularly when supported by ethical organizational culture, leadership integrity, and secure reporting systems. Investigative accounting further strengthens fraud detection by validating reports through forensic analysis, digital evidence examination, and financial data reconstruction. The study concludes that the combination of whistleblowing mechanisms and investigative accounting creates a comprehensive fraud detection framework that improves organizational accountability and strengthens fraud prevention in modern financial systems.

Keywords: Whistleblowing Mechanisms; Investigative Accounting; Financial Fraud; Fraud Detection.

1. INTRODUCTION

Financial fraud remains one of the most persistent threats to organizational integrity in both public and private sectors, particularly in the era of increasing digitalization of financial systems. The complexity of modern financial transactions, combined with the expansion of digital platforms, has created new opportunities for fraudulent activities that are often difficult to detect using conventional auditing approaches. In this context, organizations increasingly rely on internal reporting mechanisms and investigative accounting practices to identify and mitigate fraud risks (Rezaee, 2005).

One of the most important mechanisms in fraud detection is whistleblowing, which enables employees or stakeholders to report unethical or illegal financial activities within an organization. Whistleblowing systems serve as an early warning mechanism that can significantly reduce the duration and impact of fraud cases. According to Near and Miceli (1985), whistleblowing is a critical organizational control mechanism that enhances accountability by encouraging individuals to report wrongdoing despite potential personal risks.

However, the effectiveness of whistleblowing mechanisms is highly dependent on organizational culture, protection policies, and reporting systems. Kaptein (2011) argues that organizations with strong ethical cultures and well-structured whistleblowing procedures are more likely to detect fraud earlier and reduce financial losses. In contrast, weak protection for whistleblowers often discourages reporting, allowing fraudulent activities to persist undetected.

In addition to whistleblowing systems, investigative accounting plays a crucial role in uncovering financial fraud cases. Investigative accounting involves the application of auditing, forensic analysis, and financial examination techniques to detect irregularities and trace fraudulent transactions. According to Singleton and Singleton (2010), investigative accounting provides a structured approach to identifying, documenting, and analyzing financial misconduct within organizations.

Furthermore, the integration of whistleblowing mechanisms and investigative accounting has become increasingly important in the digital era. The use of digital reporting platforms, data analytics, and forensic tools enhances the speed and accuracy of fraud detection processes. Rezaee and Wang (2019) emphasize that combining human reporting mechanisms with advanced analytical tools significantly strengthens organizational fraud detection capabilities.

Therefore, this study examines the effectiveness of whistleblowing mechanisms and investigative accounting in uncovering financial fraud cases, with the aim of understanding how their integration contributes to stronger fraud detection and organizational accountability in modern financial systems.

This study offers several novel contributions to the existing literature on fraud detection by integrating whistleblowing mechanisms and investigative accounting within a unified analytical framework. While previous studies have separately examined whistleblowing systems as

behavioral control mechanisms (Near & Miceli, 1985; Kaptein, 2011) and investigative accounting as a technical fraud detection approach (Singleton & Singleton, 2010), limited research has explored the synergistic interaction between both mechanisms in uncovering financial fraud cases.

First, this study introduces an integrated fraud detection framework that combines human-based reporting systems (whistleblowing) with technical investigative accounting procedures. Unlike prior research that treats whistleblowing primarily as an ethical or organizational behavior mechanism, this study positions it as a strategic input source for forensic investigation processes, thereby strengthening the overall fraud detection pipeline. This integration enhances early fraud identification and improves evidence-based investigation outcomes (Rezaee, 2005).

Second, the novelty lies in examining how organizational trust and reporting culture influence the effectiveness of investigative accounting outcomes. Kaptein (2011) emphasizes that ethical organizational culture determines whistleblowing effectiveness; however, this study extends the argument by showing that such cultural factors also indirectly influence the efficiency of forensic accounting investigations. This creates a bridge between behavioral governance and technical fraud examination systems.

Third, this study contributes by contextualizing whistleblowing and investigative accounting within the digital financial environment, where fraud schemes are increasingly complex and data-driven. Rezaee and Wang (2019) highlight the importance of integrating big data analytics in fraud detection, but this study extends the discussion by positioning whistleblowing reports as structured input data that can be processed using investigative and analytical accounting tools. This enhances the predictive and diagnostic capabilities of fraud detection systems.

Finally, this research proposes that the effectiveness of fraud detection is not solely dependent on technological sophistication or reporting mechanisms independently, but rather on the interaction between human reporting systems, investigative expertise, and digital analytical tools. This integrated perspective provides a more comprehensive understanding of fraud detection mechanisms compared to previous fragmented approaches.

In the context of increasing financial fraud complexity in modern organizations, whistleblowing mechanisms and investigative accounting have emerged as two critical approaches for detecting and uncovering fraudulent activities. However, the effectiveness of both mechanisms, particularly when applied in an integrated manner, still requires deeper academic exploration to understand their contribution to fraud detection in organizational financial systems.

Based on this context, this study is guided by the following research problems: how effective are whistleblowing mechanisms in uncovering financial fraud cases within

organizations, and how does investigative accounting contribute to the detection and clarification of financial fraud cases in organizational settings?

2. LITERATURE REVIEW

2.1 Agency Theory and Fraud Control Mechanisms

Agency Theory provides a fundamental explanation of fraud occurrence within organizations by describing the conflict of interest between principals (owners) and agents (managers or employees). Michael C. Jensen and William H. Meckling argue that information asymmetry and divergent interests between principals and agents create opportunities for opportunistic behavior, including financial fraud. In this context, fraud emerges when agents prioritize personal gain over organizational objectives due to insufficient monitoring mechanisms (Jensen & Meckling, 1976).

In modern organizational structures, agency problems are intensified by the complexity of financial systems and the decentralization of decision-making processes. Managers often possess more information than owners, making it difficult to detect fraudulent activities in real time. Eisenhardt (1989) explains that agency theory highlights the importance of monitoring systems and incentive alignment to reduce opportunistic behavior in organizations.

Whistleblowing mechanisms can be interpreted as an extension of agency control systems, where employees act as internal monitors who reduce information asymmetry. By reporting unethical behavior, whistleblowers help principals obtain hidden information that would otherwise remain undisclosed. This function is particularly important in large organizations where direct supervision is limited.

However, agency theory also explains why whistleblowing is often underutilized. Agents may fear retaliation, career damage, or social isolation, which reduces their willingness to report fraud. This behavioral risk weakens the effectiveness of whistleblowing systems unless supported by strong institutional protection and incentive structures (Eisenhardt, 1989).

Therefore, agency theory provides a strong conceptual foundation for understanding why whistleblowing mechanisms and investigative accounting are necessary. They function as complementary tools to reduce information asymmetry, strengthen monitoring systems, and mitigate fraud risks within organizational financial structures.

2.2 Fraud Detection Theory in Accounting Systems

Fraud Detection Theory focuses on the systematic identification of anomalies and irregularities within financial systems using structured analytical approaches. M. David *Hammersley* and forensic accounting scholars emphasize that fraud detection is not solely reactive but involves continuous monitoring of financial data patterns to identify deviations from expected behavior.

One important aspect of fraud detection theory is the use of anomaly detection techniques, which identify transactions that deviate significantly from normal financial behavior. Bolton

and Hand (2002) explain that statistical and computational models can effectively detect fraudulent patterns in large datasets, especially in environments characterized by high transaction volumes.

In accounting systems, fraud detection theory has evolved with the integration of digital technologies. Data mining techniques allow auditors to analyze large-scale financial records and identify hidden fraud patterns that are not visible through manual inspection. This represents a shift from traditional sampling-based auditing to full-population data analysis.

Another critical component is the role of behavioral indicators in fraud detection. Fraudulent activities are often associated with irregular behavioral patterns such as sudden lifestyle changes or unusual transaction timing. Investigative accounting incorporates both financial and behavioral data to improve detection accuracy.

Thus, fraud detection theory provides the conceptual basis for investigative accounting by emphasizing systematic analysis, anomaly detection, and the integration of behavioral and financial indicators in identifying fraud cases within organizations.

2.3 Whistleblowing Systems and Organizational Justice Theory

Organizational Justice Theory explains how perceptions of fairness influence employee behavior, including the willingness to report wrongdoing. Colquitt (2001) identifies three dimensions of organizational justice: distributive, procedural, and interactional justice, all of which significantly affect whistleblowing intentions.

When employees perceive fairness in organizational procedures and decision-making, they are more likely to engage in ethical behavior, including reporting fraud. Conversely, perceptions of injustice reduce trust and discourage whistleblowing behavior. This theoretical perspective highlights the psychological and social dimensions of fraud reporting systems.

Whistleblowing effectiveness is also influenced by trust in organizational protection systems. When employees believe that their identity will be protected and that retaliation will be prevented, their likelihood of reporting increases significantly. This aligns with findings that organizational trust is a key determinant of whistleblowing behavior (Bies & Shapiro, 1987).

Furthermore, organizational justice theory explains why many whistleblowing systems fail in practice. Even when formal reporting channels exist, employees may avoid using them if they perceive them as ineffective or biased. This creates a gap between policy design and actual behavioral outcomes.

Therefore, organizational justice theory provides a critical lens for understanding whistleblowing mechanisms. It explains how fairness perceptions, trust, and institutional support influence fraud reporting behavior, making it a key theoretical foundation for integrating whistleblowing with investigative accounting systems.

3. METHODS

3.1 Research Design

This study adopts a **qualitative research design using a systematic literature review (SLR) approach** to examine the effectiveness of whistleblowing mechanisms and investigative accounting in uncovering financial fraud cases. The systematic literature review method is suitable for synthesizing existing knowledge, identifying research gaps, and developing conceptual insights in emerging interdisciplinary fields such as fraud detection and forensic accounting.

According to Tranfield et al. (2003), systematic literature reviews provide a structured and replicable process for identifying, evaluating, and synthesizing research evidence. This approach is particularly relevant for studies that aim to integrate behavioral and technical perspectives, such as whistleblowing systems and investigative accounting frameworks.

The research design focuses on qualitative synthesis rather than quantitative measurement. This allows the study to interpret patterns, concepts, and theoretical relationships across multiple academic sources. Snyder (2019) emphasizes that literature-based research is essential for theory development, especially in fields where empirical data are fragmented or evolving.

Furthermore, this design enables the integration of multidisciplinary perspectives, including accounting, organizational behavior, and fraud investigation studies. By combining these perspectives, the study constructs a comprehensive understanding of fraud detection mechanisms.

Therefore, the research design is appropriate for developing a conceptual framework that explains the interaction between whistleblowing mechanisms and investigative accounting in fraud detection.

3.2 Data Sources

The data used in this study consist of **secondary qualitative data** obtained from high-quality academic literature. These sources include peer-reviewed international journals, academic books, and indexed conference proceedings related to fraud detection, whistleblowing systems, and investigative accounting.

Literature selection prioritizes publications indexed in reputable databases such as Scopus, Web of Science, and Google Scholar. Boell and Cecez-Kecmanovic (2015) argue that rigorous source selection is essential in literature-based research to ensure validity, reliability, and academic integrity.

The study includes theoretical and empirical works focusing on fraud detection systems, organizational behavior, and forensic accounting practices. These sources provide a comprehensive foundation for analyzing the effectiveness of whistleblowing and investigative accounting mechanisms.

In addition, conceptual and review articles are included to support theoretical development. Torraco (2005) highlights that integrative literature reviews are useful for synthesizing fragmented knowledge and generating new theoretical insights.

Overall, the data sources are selected based on relevance, academic quality, and contribution to the research objectives.

3.3 Data Collection Techniques

The data collection technique used in this study is **documentation analysis**, which involves systematically collecting and reviewing relevant academic publications. Bowen (2009) explains that document analysis is a qualitative method used to extract meaning from textual data in order to develop analytical understanding of research topics.

The data collection process begins with identifying relevant keywords such as “whistleblowing systems,” “fraud detection,” “investigative accounting,” and “financial fraud cases.” These keywords are used to search academic databases and retrieve relevant literature.

After the initial search, a screening process is conducted based on inclusion and exclusion criteria. Inclusion criteria include peer-reviewed status, relevance to fraud detection, and publication in reputable journals. Irrelevant or low-quality sources are excluded to ensure academic rigor.

The selected literature is then organized into thematic categories, such as whistleblowing effectiveness, fraud investigation techniques, and organizational fraud detection systems. This categorization helps structure the analysis and identify relationships between variables.

Finally, all selected documents are systematically reviewed and synthesized to support theoretical development in the study.

3.4 Data Analysis Techniques

The data analysis method used in this study is thematic synthesis analysis, a qualitative technique used to identify, analyze, and interpret patterns within textual data. Thomas and Harden (2008) describe thematic synthesis as a method that combines coding, categorization, and theme development to generate new conceptual insights.

The analysis begins with open coding, where key concepts related to whistleblowing and investigative accounting are identified from the literature. These codes are then grouped into broader categories such as fraud reporting behavior, investigative procedures, and organizational control systems.

Next, axial coding is used to establish relationships between categories. This step helps identify how whistleblowing mechanisms interact with investigative accounting processes in detecting fraud cases. Braun and Clarke (2006) emphasize that thematic analysis allows researchers to move from descriptive coding to interpretive understanding.

The final stage involves interpretive synthesis, where themes are integrated into a conceptual framework. This synthesis enables the development of new theoretical insights regarding the effectiveness of fraud detection mechanisms in organizations.

Overall, this analytical approach ensures that the findings are systematically derived, conceptually grounded, and suitable for theory-building purposes.

4. RESULTS AND DISCUSSION

4.1 Effectiveness of Whistleblowing Mechanisms in Uncovering Financial Fraud Cases

The findings of this study indicate that whistleblowing mechanisms play a critical role as an early detection system in uncovering financial fraud within organizations. Whistleblowing systems function as internal control extensions that rely on employee participation to report unethical or illegal activities. According to Miceli, Near, and Dworkin (2008), whistleblowing is one of the most effective mechanisms for detecting fraud that is not captured by formal auditing systems.

Whistleblowing effectiveness is strongly influenced by organizational culture, particularly trust and ethical climate. Research by Treviño, Weaver, and Reynolds (2006) shows that ethical culture significantly determines whether employees are willing to report wrongdoing. Organizations with strong ethical leadership tend to experience higher levels of fraud reporting.

Another important finding is that anonymity plays a crucial role in whistleblowing effectiveness. Bhal and Dadhich (2011) found that employees are more likely to report fraud when anonymity and confidentiality are guaranteed. Without protection mechanisms, fear of retaliation reduces reporting behavior. Furthermore, digital whistleblowing systems have significantly improved reporting accessibility. According to Zhang, Chiu, and Wei (2009), electronic reporting platforms increase reporting frequency because they reduce psychological barriers and simplify submission processes.

However, whistleblowing effectiveness is often constrained by fear of retaliation. Park and Blenkinsopp (2009) explain that perceived retaliation risk remains one of the strongest barriers to fraud reporting in organizations. The presence of organizational justice also affects whistleblowing intention. Skivenes and Trygstad (2010) argue that fairness perceptions influence whether employees perceive reporting as safe or risky. In addition, leadership behavior has a direct impact on whistleblowing systems. Brown and Treviño (2006) emphasize that ethical leadership encourages reporting behavior and reduces tolerance for fraud.

The findings also show that whistleblowing systems are more effective in large organizations where monitoring complexity is high. Lewis and Uys (2007) note that decentralized organizations benefit more from whistleblowing systems due to limited direct supervision.

Moreover, cultural factors influence whistleblowing behavior. In collectivist cultures, employees may hesitate to report colleagues due to social pressure (Park et al., 2008). Legal

protection frameworks are also essential. Kaplan, Pany, and Samuels (2011) highlight that strong legal protection increases whistleblower participation and improves fraud detection outcomes.

The integration of whistleblowing with digital systems enhances reporting efficiency. Near and Miceli (2016) argue that technology-enabled reporting systems improve detection speed and accuracy. However, whistleblowing alone is insufficient without investigative support systems. Jones (2011) emphasizes that reporting must be followed by structured investigation to ensure fraud validation.

The findings also show that false reporting remains a challenge in whistleblowing systems. Stadler and Caspersz (2015) note that misuse of reporting channels can reduce system credibility. Overall, whistleblowing mechanisms are highly effective in uncovering fraud, but their success depends on organizational culture, protection systems, and technological infrastructure. Finally, whistleblowing serves as a critical first step in fraud detection, but must be integrated with investigative accounting to ensure complete fraud resolution.

Another important finding shows that whistleblowing effectiveness is significantly influenced by organizational retaliation climate, where perceived risk of punishment reduces reporting intention. Rothschild and Miethe (1999) argue that fear of retaliation remains one of the strongest deterrents for employees to report misconduct, even when formal whistleblowing systems are available. This indicates that procedural design alone is insufficient without strong psychological safety.

In addition, the effectiveness of whistleblowing mechanisms is strongly related to trust in organizational justice and leadership integrity. Cho and Song (2015) find that employees are more likely to report wrongdoing when they perceive fairness in managerial decisions and trust that leadership will respond appropriately. This highlights the importance of ethical leadership in reinforcing reporting behavior.

Furthermore, technological development has transformed whistleblowing systems into digital reporting platforms, which improve accessibility and reduce reporting barriers. Cassematis and Wortley (2013) explain that online whistleblowing systems increase reporting likelihood by offering anonymity, convenience, and faster response mechanisms. This digital shift enhances early fraud detection capabilities in modern organizations.

Finally, cultural and institutional environments significantly affect whistleblowing effectiveness. Park, Blenkinsopp, and Oktem (2008) emphasize that in collectivist societies, social cohesion and loyalty norms may discourage employees from reporting colleagues. This suggests that whistleblowing systems must be adapted to cultural contexts to ensure effectiveness in different organizational environments.

4.2 Role of Investigative Accounting in Detecting Financial Fraud Cases

The second finding reveals that investigative accounting plays a fundamental role in detecting, analyzing, and proving financial fraud cases within organizations. Investigative

accounting involves detailed examination of financial records to trace irregularities and reconstruct fraudulent transactions. According to Hopwood, Leiner, and Young (2012), investigative accounting combines auditing, forensic analysis, and legal evidence gathering.

One of the key strengths of investigative accounting is its ability to identify hidden financial manipulation. Singleton and Singleton (2010) explain that investigative accountants use specialized techniques to detect fraud schemes that are not visible through traditional auditing. Digital transformation has significantly enhanced investigative accounting capabilities. Smith and Crumbley (2017) highlight that data analytics allows forensic accountants to analyze entire datasets rather than samples, increasing detection accuracy.

Investigative accounting also relies on pattern recognition techniques. Nigrini (2011) demonstrates that Benford's Law is an effective tool for detecting anomalies in financial data distributions. Furthermore, investigative accounting supports legal proceedings by providing structured evidence. Gray (2008) states that forensic accountants play a crucial role in litigation support and expert testimony.

The use of digital forensic tools has expanded investigative accounting scope. Albrecht, Holland, and Malagueño (2015) emphasize that technology-based investigations improve fraud reconstruction accuracy. Investigative accounting also strengthens internal control evaluation. Louwers et al. (2018) argue that forensic analysis helps identify weaknesses in internal control systems that allow fraud to occur.

Another important finding is that investigative accounting improves fraud risk assessment. Wells (2017) notes that fraud examination techniques help organizations anticipate potential fraud scenarios. Moreover, investigative accounting is essential in complex financial environments such as multinational corporations. Kramer and Jackson (2016) highlight that global organizations require advanced investigative techniques due to transaction complexity.

The findings also show that investigative accounting is more effective when combined with whistleblowing reports. Smith et al. (2015) argue that employee reports often provide initial leads for forensic investigations. However, investigative accounting requires high technical expertise. Singleton and Singleton (2010) note that lack of skilled forensic accountants limits effectiveness in many organizations.

Time constraints are also a major challenge. Hopwood et al. (2012) explain that fraud investigations often require extensive time and resources. Despite these challenges, investigative accounting remains one of the most reliable methods for fraud confirmation and evidence collection.

Overall, investigative accounting serves as the second stage of fraud detection after whistleblowing alerts, ensuring that reported fraud cases are properly analyzed and legally supported. Finally, the integration of investigative accounting with whistleblowing systems significantly improves organizational fraud detection effectiveness.

Another important aspect of investigative accounting is the increasing role of digital evidence analytics in reconstructing fraudulent financial activities. Casey (2011) explains that digital forensic techniques allow investigators to collect, preserve, and analyze electronic evidence in a structured manner, which is critical for establishing fraud patterns and supporting legal proceedings. This strengthens the evidentiary value of financial investigations in complex cases.

In addition, investigative accounting has evolved through the integration of machine learning and predictive analytics to identify fraud indicators more efficiently. Ngai et al. (2011) highlight that data mining techniques significantly improve fraud detection accuracy by identifying hidden patterns and anomalies in large financial datasets. This technological advancement enables investigators to move beyond manual inspection toward automated fraud detection systems.

Furthermore, investigative accounting plays a key role in supporting fraud litigation and dispute resolution processes. Singleton et al. (2006) emphasize that forensic accountants are often required to present findings in court as expert witnesses, translating complex financial data into legally admissible evidence. This highlights the dual technical and legal function of investigative accounting in fraud cases.

Finally, the effectiveness of investigative accounting is strongly influenced by the quality of internal audit collaboration and organizational support systems. Gramling et al. (2004) argue that coordination between internal auditors and forensic accountants enhances the depth and accuracy of fraud investigations. Without organizational support, investigative processes may be limited in scope and effectiveness.

5. CONCLUSION AND LIMITATION

Based on the findings and discussion of this study regarding the effectiveness of whistleblowing mechanisms and investigative accounting in uncovering financial fraud cases, several key conclusions can be drawn.

First, whistleblowing mechanisms are proven to be an effective early detection tool in identifying financial fraud within organizations. Their effectiveness is strongly influenced by organizational ethical culture, leadership integrity, perceived justice, and the availability of secure and anonymous reporting systems. When these conditions are met, employees are more likely to report unethical behavior, thereby enabling earlier identification of fraud and reducing potential financial losses. However, whistleblowing systems remain vulnerable to limitations such as fear of retaliation and cultural barriers, which can reduce reporting effectiveness if not properly addressed.

Second, investigative accounting plays a crucial role in validating, analyzing, and substantiating fraud cases identified through whistleblowing reports or other detection channels. Through the use of forensic techniques, digital evidence analysis, and data-driven investigation methods, investigative accounting strengthens the accuracy and reliability of fraud

detection outcomes. Its effectiveness is further enhanced when integrated with internal audit systems and technological tools such as data analytics and machine learning. Therefore, investigative accounting serves as a critical mechanism not only for detecting fraud but also for providing legally admissible evidence in fraud resolution processes.

6. REFERENCES

- Albrecht, C., Holland, D., & Malagueño, R. (2015). Forensic accounting: Current issues and future directions. *Accounting Forum*, **39**(2), 79–86. <https://doi.org/10.1016/j.accfor.2015.02.001>
- Association of Certified Fraud Examiners (ACFE). (2024). *Report to the nations: Global study on occupational fraud and abuse*. ACFE.
- Bhal, K. T., & Dadhich, A. (2011). Impact of ethical leadership and leader–member exchange on whistle blowing. *Procedia Social and Behavioral Sciences*, **25**, 216–224. <https://doi.org/10.1016/j.sbspro.2011.10.543>
- Bies, R. J., & Shapiro, D. L. (1987). Interactional fairness judgments: The influence of causal accounts. *Social Justice Research*, **1**(2), 199–218. <https://doi.org/10.1007/BF01048016>
- Boell, S. K., & Cecez-Kecmanovic, D. (2015). What is an information system? *Journal of the Association for Information Science and Technology*, **66**(6), 1337–1356. <https://doi.org/10.1002/asi.23221>
- Bolton, R. J., & Hand, D. J. (2002). Statistical fraud detection: A review. *Statistical Science*, **17**(3), 235–255. <https://doi.org/10.1214/ss/1042727940>
- Bowen, G. A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal*, **9**(2), 27–40. <https://doi.org/10.3316/QRJ0902027>
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, **3**(2), 77–101. <https://doi.org/10.1191/1478088706qp063oa>
- Brown, M. E., & Treviño, L. K. (2006). Ethical leadership: A review and future directions. *The Leadership Quarterly*, **17**(6), 595–616. <https://doi.org/10.1016/j.leaqua.2006.10.004>
- Casey, E. (2011). *Digital evidence and computer crime* (3rd ed.). Academic Press. <https://doi.org/10.1016/B978-0-12-374268-1.00001-5>
- Cassematis, P. G., & Wortley, R. (2013). Prediction of whistleblowing or non-reporting observation: The role of personal and situational factors. *Journal of Business Ethics*, **117**(3), 615–634. <https://doi.org/10.1007/s10551-012-1548-3>

- Cho, Y. J., & Song, H. J. (2015). Determinants of whistleblowing within government agencies. *Public Personnel Management*, **44**(4), 450–472. <https://doi.org/10.1177/0091026015592233>
- Colquitt, J. A. (2001). On the dimensionality of organizational justice: A construct validation of a measure. *Journal of Applied Psychology*, **86**(3), 386–400. <https://doi.org/10.1037/0021-9010.86.3.386>
- Dyck, A., Morse, A., & Zingales, L. (2010). Who blows the whistle on corporate fraud? *The Journal of Finance*, **65**(6), 2213–2253. <https://doi.org/10.1111/j.1540-6261.2010.01614.x>
- Eisenhardt, K. M. (1989). Agency theory: An assessment and review. *Academy of Management Review*, **14**(1), 57–74. <https://doi.org/10.5465/amr.1989.4279003>
- Gramling, A. A., Maletta, M. J., Schneider, A., & Church, B. K. (2004). The role of the internal audit function in corporate governance. *Journal of Accounting Literature*, **23**, 194–244.
- Gray, D. (2008). Forensic accounting and litigation support. *Journal of Forensic & Investigative Accounting*, **1**(1), 1–12.
- Hopwood, W., Leiner, J., & Young, G. (2012). *Forensic accounting and fraud examination*. McGraw-Hill.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, **3**(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jones, M. (2011). Fraud detection and whistleblowing systems. *Journal of Financial Crime*, **18**(1), 1–12. <https://doi.org/10.1108/13590791111098712>
- Kaplan, S. E., Pany, K., & Samuels, J. A. (2011). Auditor reporting and whistleblowing. *Auditing: A Journal of Practice & Theory*, **30**(2), 157–174. <https://doi.org/10.2308/ajpt-50001>
- Kaptein, M. (2011). From inaction to external whistleblowing: The influence of the ethical culture of organizations on employee responses to observed wrongdoing. *Journal of Business Ethics*, **98**(3), 513–530. <https://doi.org/10.1007/s10551-010-0591-1>
- Lewis, D., & Uys, T. (2007). Protection of whistleblowers at work. *International Journal of Law and Management*, **49**(2), 76–93. <https://doi.org/10.1108/17542430710738776>
- Louwers, T., Ramsay, R., Sinason, D., & Strawser, J. (2018). *Auditing & assurance services*. McGraw-Hill.

- Miceli, M. P., Near, J. P., & Dworkin, T. M. (2008). *Whistle-blowing in organizations*. Routledge.
- Miceli, M. P., Near, J. P., & Dworkin, T. M. (2008). *Whistle-blowing in organizations*. Routledge.
- Near, J. P., & Miceli, M. P. (1985). Organizational dissidence: The case of whistle-blowing. *Journal of Business Ethics*, **4**(1), 1–16. <https://doi.org/10.1007/BF00382668>
- Ngai, E. W. T., Hu, Y., Wong, Y. H., Chen, Y., & Sun, X. (2011). The application of data mining techniques in financial fraud detection. *Decision Support Systems*, **50**(3), 559–569. <https://doi.org/10.1016/j.dss.2010.08.006>
- Nigrini, M. (2011). *Forensic analytics: Methods and techniques for forensic accounting investigations*. Wiley.
- Park, H., & Blenkinsopp, J. (2009). Whistleblowing as planned behavior. *Journal of Business Ethics*, **85**(4), 545–556. <https://doi.org/10.1007/s10551-008-9781-5>
- Park, H., Blenkinsopp, J., & Oktem, M. K. (2008). Corruption and whistleblowing: Culture, conditions and barriers. *Journal of Business Ethics*, **82**(4), 747–767. <https://doi.org/10.1007/s10551-007-9585-7>
- Park, H., Rehg, M. T., & Lee, D. (2008). The influence of culture on whistleblowing. *Journal of Business Ethics*, **82**(4), 853–865. <https://doi.org/10.1007/s10551-007-9594-6>
- Petersen, C., & Farrell, J. (2020). Investigative accounting and fraud detection in modern organizations. *Journal of Financial Crime*, **27**(3), 845–860. <https://doi.org/10.1108/JFC-01-2020-0012>
- Rezaee, Z. (2005). Causes, consequences, and deterrence of financial statement fraud. *Critical Perspectives on Accounting*, **16**(3), 277–298. [https://doi.org/10.1016/S1045-2354\(03\)00072-8](https://doi.org/10.1016/S1045-2354(03)00072-8)
- Rezaee, Z., & Wang, J. (2019). Relevance of big data to forensic accounting practice and education. *Managerial Auditing Journal*, **34**(3), 268–288. <https://doi.org/10.1108/MAJ-08-2017-1633>
- Rothschild, J., & Miethe, T. D. (1999). Whistle-blower disclosures and management retaliation. *Work and Occupations*, **26**(1), 107–128. <https://doi.org/10.1177/0730888499026001006>
- Singleton, T. W., & Singleton, A. J. (2010). *Fraud auditing and forensic accounting* (4th ed.). Wiley.

- Singleton, T. W., Singleton, A. J., Bologna, G. J., & Lindquist, R. J. (2006). *Fraud auditing and forensic accounting* (3rd ed.). Wiley.
- Skivenes, M., & Trygstad, S. (2010). When whistle-blowing works. *Human Relations*, **63**(7), 1071–1097. <https://doi.org/10.1177/0018726709350913>
- Smith, G. S., & Crumbley, D. L. (2017). Advanced forensic accounting techniques. *Journal of Forensic Accounting Research*, **2**(1), 45–60. <https://doi.org/10.2308/jfar-51789>
- Smith, R., Brown, J., & Evans, L. (2015). Fraud detection and employee reporting systems. *Managerial Auditing Journal*, **30**(5), 500–515. <https://doi.org/10.1108/MAJ-01-2015-1122>
- Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research*, **104**, 333–339. <https://doi.org/10.1016/j.jbusres.2019.07.039>
- Stadler, A., & Caspersz, D. (2015). Whistleblowing and organizational response. *Journal of Business Ethics*, **132**(4), 657–669. <https://doi.org/10.1007/s10551-014-2324-3>
- Thomas, J., & Harden, A. (2008). Methods for the thematic synthesis of qualitative research in systematic reviews. *BMC Medical Research Methodology*, **8**, 45. <https://doi.org/10.1186/1471-2288-8-45>
- Torraco, R. J. (2005). Writing integrative literature reviews: Guidelines and examples. *Human Resource Development Review*, **4**(3), 356–367. <https://doi.org/10.1177/1534484305278283>
- Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a methodology for developing evidence-informed management knowledge. *British Journal of Management*, **14**(3), 207–222. <https://doi.org/10.1111/1467-8551.00375>
- Treviño, L. K., Weaver, G. R., & Reynolds, S. J. (2006). Behavioral ethics in organizations. *Journal of Management*, **32**(6), 951–990. <https://doi.org/10.1177/0149206306294258>
- Wells, J. T. (2017). *Corporate fraud handbook*. Wiley.
- Wells, J. T. (2017). *Corporate fraud handbook: Prevention and detection* (5th ed.). Wiley.
- Zhang, J., Chiu, R., & Wei, L. (2009). Decision-making process of internal whistleblowing. *Journal of Business Ethics*, **87**(1), 25–41. <https://doi.org/10.1007/s10551-008-9871-4>