

A Systematic Literature Review of Whistleblowing Intention: Variability, Research Trends, Methods, and Theories

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Abstract

Nothing in an organization is free from the threat of fraud, either individually or in groups to enrich themselves. Fraud prevention through the Whistleblowing system is a fairly effective instrument. Becoming a whistleblower is faced with the choice to report or not to report fraudulent acts that occur within the organization. There are many factors to consider whether the whistleblower reports the fraud. This literature review examines the empirical study literature related to a person's intention to report fraud. The aim is to provide information to academics, researchers, practicum, and the organization itself regarding the factors of a person's intention to report through whistleblowing. The Systematic Literature Review technique was used in three stages, namely the planning stage, conducting stage and reporting stage. Then, the literature review was compiled systematically starting with the search for studies from January 2018 to May 2022. Analysis related to Variability, Research Trends, Methods, and Theory used related to whistleblowing intention. The results are quantitative research methods by survey and the theory of planned behavior is the most widely used. And factors with the category of situational characteristics are the least used variables in this SLR research. Whereas, the independent variables that are most widely used in the journal whistleblowing intentions are attitude variables, perceived behavioral control, subjective norms, perceived organizational support, personal responsibility for reporting, independence commitment, and personal cost of reporting.

Keywords

whistleblowing intention;
systematic literature review;
research trend; method; theory
planned behavior



I. Introduction

Nothing in an organization is free from the threat of fraud, whether committed by a person or group with the aim of enriching themselves in the government and private sectors. The 2019 Indonesia Fraud Survey informs that the most common fraud categories in Indonesia are corruption as much as 64.4 percent, asset abuse as much as 28.9 percent and Financial Report Fraud as much as 6.7 percent with a total loss of 873 billion rupiah from 239 cases in the survey period (ACFE Indonesia, 2020). This shows that fraud is very large and very detrimental to both the government sector and the private sector, the research opinion says that fraud can cause organizational collapse, cause a country's economic downturn, and destroy trust in a country's capital market (Ahmad et al., 2021). An organization needs an early detection tool to prevent the occurrence of such fraud.

According to Coopers, 2007 a fraud detection survey. Whistleblowing system is implemented effectively and consistently to get an increase in fraud detection obtained by whistle-blowing through hotlines, tip-offs, and external sources. There are many studies that provide information on how to prevent fraud, including by means of whistleblowing such as (Zarefar & Arfan, 2017) saying it is very effective at the level of 65 percent, and

the whistleblowing method of reporting fraud is appropriate (Rizqulloh et al., 2020) included in the research (Rahman, 2020) the internal audit department of the company's case study found that the whistleblowing system had a positive and significant effect on fraud detection. Although there are many studies that say that the whistleblowing system is an effective way to detect fraud, there are some facts that being a whistleblower is not easy and full of risks.

According to Dungan et al. (2015) on *The Psychology of Whistleblowing*, reporting other people's unethical behavior to third parties represents ethical confusion. The decision to blow the whistle rests on a tradeoff made between fairness and loyalty. Becoming a whistleblower is a person's decision that depends on the exchange of fairness-loyalty tradeoffs. The dilemma felt by a whistleblower between blowing the whistle or not in the organization is a separate consideration, so knowing things related to whistleblowing intention is very necessary.

The subject of this literature review is what factors are related to someone's intention to dare to blow the whistle for fraudulent acts that exist in an organization. The effort is to identify, summarize, and analyze the findings of different studies on this topic. The aim is to provide a comprehensive picture of the current research situation. A review of what is known should lay the groundwork for further research on whistleblowing intention.

Workers or other interested parties experiencing maladministration or abuse within their organizations choose to blow the whistle to disclose information. The first step in the whistleblowing process is deciding whether to disclose the information. There are several factors that influence this decision, including: situational circumstances, personnel, and organization.

Literature review is needed to see and find out what things affect the whistleblowing system. The main focus of this study is to find out all variables based on the categorization of whistleblowing intention factors related to reporting errors that have the potential for professional and personal loss. Thus, this paper contributes to an increase in someone reporting so that fraud which has been a loss for an organization can experience a significant reduction through the whistleblowing system method. Although there are many empirical studies related to whistleblowing intention, this literature will help individuals, organizational, stakeholders, academics and society in general to find out what are the driving factors or inhibiting factors for a person to become a whistleblower so that this literature compiled systematically provides benefits and knowledge in the design of a growing whistleblowing system.

This research paper begins with an understanding of the term "whistleblowing intention" which is the focus of the research review. An overview of the types of empirical studies conducted on whistleblowing intention and the methodological issues raised in these studies. Finally, systematically from the results of the literature review, an analysis will be carried out related to Research Trends, Methods, Variability and Theories used regarding whistleblowing intention.

II. Review of Literature

Whistleblowing is one of the anti-fraud programs used by public or private organizations to reduce fraud. According to Near & Miceli (1985) Whistleblowing is "the disclosure by members of an organization (former or current) of illegal, immoral, or unlawful practices under the control of their employer, to a person or organization who may be able to take action". This definition is used by several researchers (Mustafida & Mursita, 2022). Investigations in all individual aspects and variations on whistleblowing

are important, especially regarding a person's intention to do whistleblowing, both the benefits and the risks faced if someone blows the whistle for a fraudulent crime. As an internal company instrument for the prevention and detection of compliance violations, the whistleblowing system is recommended in the academic and practical literature (Scherbarth & Behringer, 2021).

A whistleblower, as defined above, is an entity within an organization that reports an act of perceived maladministration within the organization to a competent individual or organization (Guntik & Yustiawan, 2022). Therefore, the recipient of the information must be at a level that has the authority to take action against the reported form of maladministration. The recipient of the information can be individuals or organizations outside the organization where the violation was found, including government agencies, law enforcement agencies, or even the media. Alternatively, the report decision maker may speak to a designated person or department within the relevant organization.

According to Brennan & Kelly (2007) Intention to report internal violations is an extension of one's moral judgment through the decision-making process. As highlighted by Rothwell & Baldwin (2007) (in Afe et al., 2018) potential whistleblowers may face both personal factors (service tenure, management, education level, etc.) and contextual impacts such as protection laws, codes of conduct, organizational culture, and climate organization. Whistleblowing turned out to be a complex decision-making process that required employees to assess and characterize several factors. There has been some research on how some of these factors influence whistleblower intentions, but little is known about how organizational climate determines whistleblower intentions. However, it is useful to understand the concept of organizational culture before investigating how it affects the reporting decision making. The success of leadership is partly determined by the ability of leaders to develop their organizational culture. (Arif, 2019).

Challenges faced by potential whistleblowers When deciding whether to come forward and reporting unethical behavior through Whistleblowing can be ineffective (Tuan Mansor et al., 2022). It is therefore important to explore whistleblowing intention to identify influencing factors, which lack and require attention to promote whistleblowing and to reap its benefits in combating fraud and corruption.

III. Research Method

The literature review on whistleblowing intention is carried out by means of a systematic approach. Systematic literature review (SLR) is a good review method to analyze related to whistleblowing intention. SLR is defined as the process of identifying, assessing, and interpreting all available research evidence with the aim of providing answers to specific research questions Kitchenham and Charters 2007 (in Wahono, 2015). This literature review has been carried out as a systematic literature review by many researchers including authors who looked at the practical guide “Systematic Reviews in the Social Sciences A Practical Guide” (Petticrew & Roberts, 2006).

The SLR is carried out in three stages: planning, conducting and reporting the review of the literature shown in Figure 1. In the first step the requirements for a systematic review are: identified (Step 1). The purpose of presenting review literature is discussed in the introduction to this chapter. Then, a systematic review on whistleblowing intention was identified and reviewed. The review protocol was designed to guide the conduct of the review and reduce the possibility of researcher bias (Step 2). It defines the research question, search strategy, study selection process with inclusion and exclusion criteria, quality assessment, and finally the data extraction and synthesis process. The review

protocol is presented in the description of the PICOC method, Research Question, Search Strategy, Study Selection and Data Extraction. The review protocol is developed, evaluated, and iteratively improved during the implementation and reporting stages of the review.

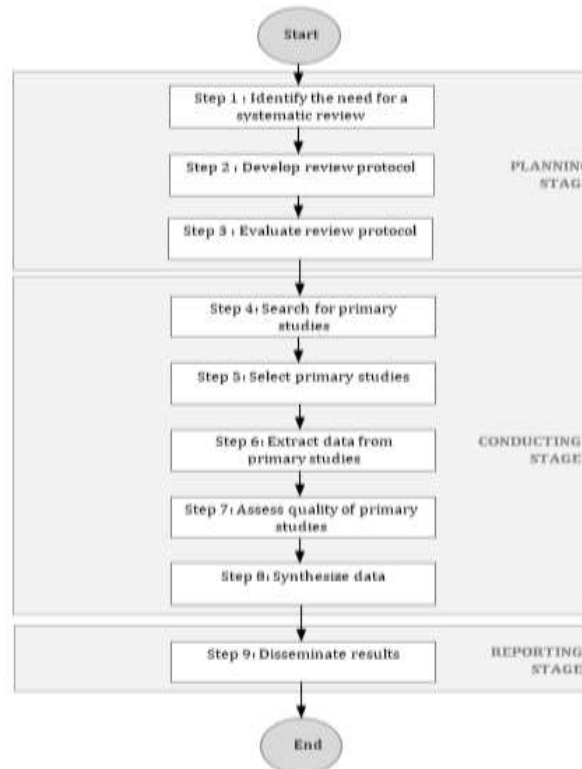


Figure 1. Systematic Literature Review Steps

3.1 Research Questions

To keep the review focused it is necessary to define the research questions. It was designed with the help of the PICOC method, namely Population, Intervention, Comparison, Results, and Context Kitchenham and Charters 2007 (in Wahono, 2015)). The structure (PICOC) of the research questions is shown in Table 1.

Table 1. Summary of PICOC

Population	Whistleblowing intention
Intervention	Research trend, Behavior, Ethic, Risk, Characteristic factors such as situational, individual, demographic, cultural and organization
Comparison	n/a
Outcomes	Increased whistleblowing intention by individuals
Context	Studies in industry and academia, small and large data sets

The research questions and motivations addressed by this literature review are shown in Table 2.

Table 2. Research Questions on Literature Review

ID	Research Question	Motivation
RQ1	Which journal is the most significant whistleblowing intention journal?	Identify the most significant journals in the whistleblowing intention
RQ2	Who are the most active and influential researchers in the whistleblowing intention field?	Identify the most active and influential researchers who contributed so much on a research area of whistleblowing intention
RQ3	What kind of factors are the most used for whistleblowing intention?	Identify factors commonly used in whistleblowing intention
RQ4	What kind of Method are the most used for whistleblowing intention?	Identify Method commonly used in whistleblowing intention
RQ5	What kind of Theories are the most used for whistleblowing intention?	Identify Theories commonly used in whistleblowing intention
RQ6	What kind of Variability are the most used for whistleblowing intention?	Identify Variability commonly used in whistleblowing intention

Meanwhile, Figure 2 shows the basic mind map of the Literature Review systematics. The main objective of this systematic review of the literature is to identify the factors used in whistleblowing intention, methods and theories.

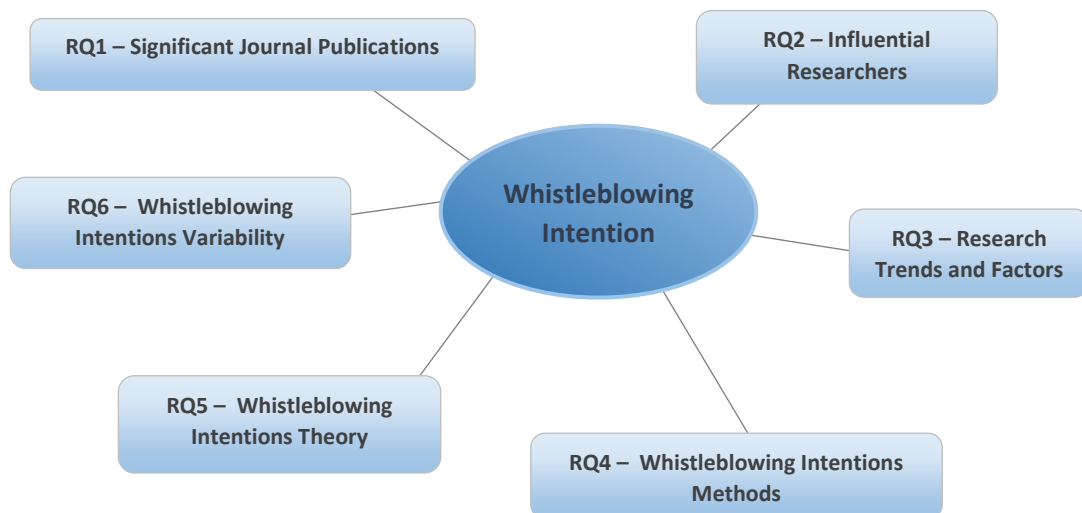


Figure 2. Basic Mind Map of the SLR on Whistleblowing Intention

3.2 Search Strategy

At the implementation stage, a search strategy is carried out to include the formulation of search terms, search for data sources from online databases, formulate inclusion and exclusion criteria, data extraction, and data synthesis.

3.3 Search String

In terms of the search string for sources of information regarding this research, the use of Boolean operators ANDs and ORs is used to identify the research as follows: (Whistleblowing OR Whistle-blow* OR Whistleblowing System) AND (Intention OR

Intent* OR motivation) AND (Behavior OR Theory Behavior) which comes from a combination of English terms and key words.

3.4 Literature Resources

This review uses available literature sources in the library database and searches based on electronic resources consisting of: JSTOR, ProQuest, SAGE Journals, Science Direct, SpringerLink, Wiley Online Library, Publish or Perish. Through an electronic database, several articles were cited using the snowballing technique search. In reference management applications, suitable sources are stored for selection. In this review, the references cited include publications published only between January 2018 and the end of Mei 2022.

3.5 Study Selection

Articles that are irrelevant or unrelated to the answer to the research question are excluded based on the inclusion and exclusion criteria. Both the inclusion and exclusion criteria are shown in Table 3.

Table 3. Inclusion and Exclusion Criteria

Inclusion Criteria	Academic and industrial research using large and small scale data sets
	A study that compares and discusses modeling performance in the area of intent to report violations
	Only the journal version included for the study has a conference version and a journal version.
	In the case of duplicate publications in the same study, only the most recent and most complete publications will be included.
Exclusion Criteria	Studies include experimental results with or without strong validation on whistleblowing intentions.
	Studies dealing with data sets, methods, and frameworks for predicting errors in situations other than whistleblowing intentions.
	Journals that are not written in English

The collected articles are entered into the software for storing and managing search results, with the help of Mendeley (<http://mendeley.com>). Figure 3 shows a detailed search of the process and the number of studies identified at each step. The process study selection (Step 5) was carried out in two steps: exclusion of the main study based on the title and abstract and exclusion of the main study based on the full text. Literature reviews of studies and other studies that did not include experimental results were excluded. The degree of similarity of the study to the prediction of software defects is also included in the study.

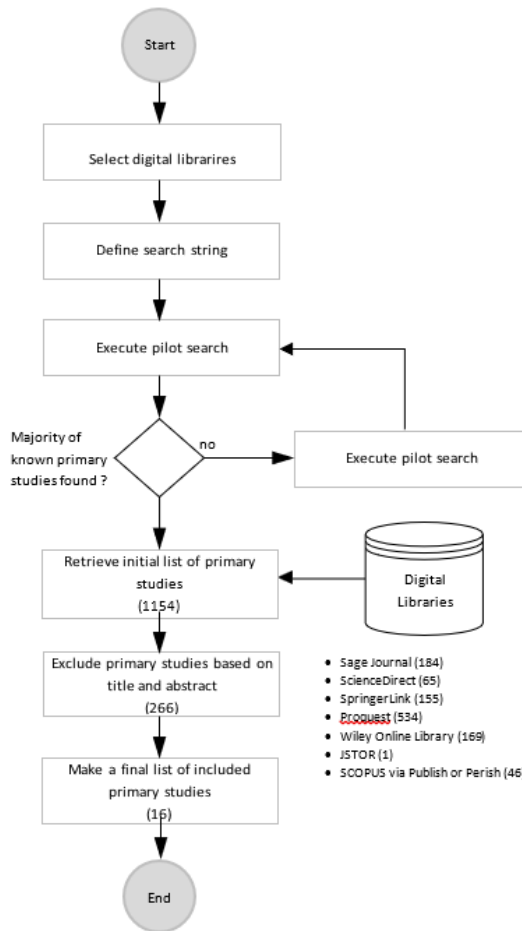


Figure 3. Search and Selection of Primary Studies

3.6 Data Extraction

Extraction was carried out on selected main studies to collect data that could help to answer research questions. To guide the interpretation of the findings of the synthesis and determine the conclusions described, three properties can be used to answer the research questions according to Table 4. Data synthesis aims to collect evidence from selected studies to answer the research questions.

Table 4. Data Extraction Properties Mapped to Research Questions

Property	Research Questions
Researchers and Publications	RQ1, RQ2
Research Trends and Factors	RQ3
Whistleblowing Intention Methods	RQ4
Whistleblowing Intention Theories	RQ5
Whistleblowing Intention Variability	RQ6

IV. Results and Discussion

4.1 Significant Journal Publications

This literature review includes 16 main studies analyzing whistleblowing intentions. Long-standing spreads are presented to show how interest in whistleblowing intentions has changed over time. Figure 4 shows an overview of the distribution survey during January 2018 to May 2022. Figure 4 shows that the field of study on whistleblowing intentions is still very relevant today.

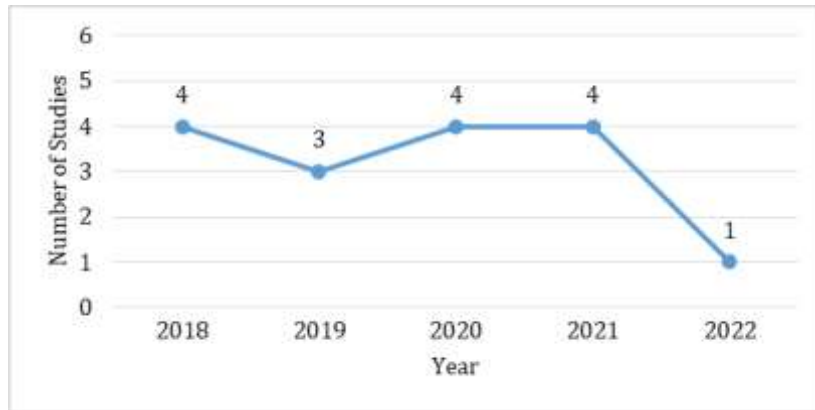


Figure 4. Distribution of Selected Studies over the Years

Based on the main studies selected, Figure 4 shows the most important whistleblowing intention journals. Note that this graphic does not include conference proceedings.



Figure 5. Journal Publications and Distribution of Selected Studies

The Scimago Journal Rank (SJR) scores and category Q (Q1 to Q4) of the most important whistleblowing intention journals are shown in table 5. Journal publications are sorted by SJR scores.

Table 5. Scimago Journal Rank (SJR) of Selected Journals

No	Journal Publications	SJR	Q Category
1	Journal of Business Ethics	2,438	Q1 in Business, Management and Accounting
2	European Business Review	2,387	Q1 in Business, Management and Accounting
3	Eurasian Business Review	1,19	Q1 in Business, Management and Accounting
4	Corporate Governance (Bingley)	0,85	Q1 in Business, Management and Accounting
5	Meditari Accountancy Research	0,606	Q2 in Accounting
6	International Journal of Auditing	0,542	Q2 in Accounting
7	Journal of Accounting and Organizational Change	0,455	Q2 in Accounting
8	Managerial Auditing Journal	0,449	Q2 in Business, Management and Accounting
9	RAUSP Management Journal	0,442	Q2 in Business, Management and Accounting
10	Society and Business Review	0,367	Q2 in Business, Management and Accounting
11	International Journal of Business and Globalisation	0,19	Q3 in Business, Management and Accounting
12	Management and Accounting Review	0,118	Q4 in Accounting

a. Most Active and Influential Researchers

From the main studies selected, researchers who are very active and have excellent contributions in the field of whistleblowing intention research were selected and identified. The most influential and active researchers in the field of whistleblowing intent are shown in figure 6. Researchers are ranked according to the number of studies included in the main study. The active researchers include Akmalia Mohamad Ariff, Hafiza Aishah Hashim, Mr. Mastiniwati, Mr. Mansor and Abdul Hafaz Ngah.

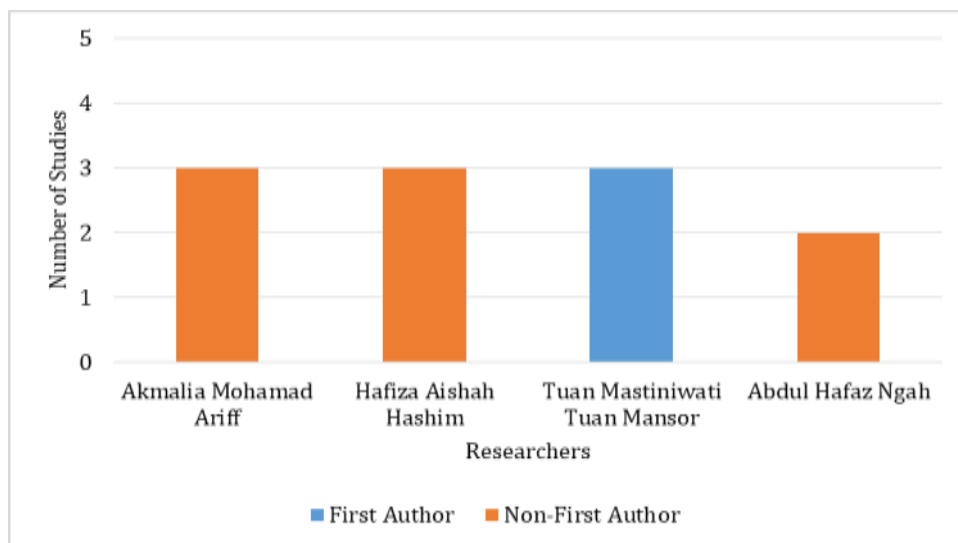


Figure 6. Influential Researchers and Number of Studies

b. Research Topics in the Whistleblowing Intention Field

Whistleblowing intent is a research topic of significant relevance in the fields of business, management and accounting. Analysis of selected primary studies shows that current studies on whistleblowing intentions focus on 3 factors: Situational Characteristics, Organizational Characteristics and Individual Characteristics.

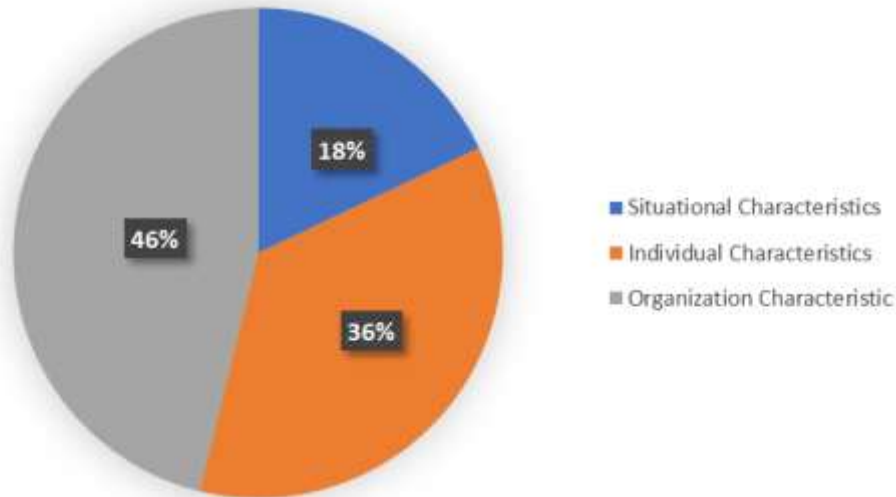


Figure 7. Distribution of Research Topics

4.2 Influence and No Influence of factors related to Whistleblowing Intention

Table 6. Number of Variables Used

Variable	Categories Factor	Independent Variable	Moderator Variable	Intervening Variable
Moral Intensity	Situational	1	1	-
Ethical Decision Making	Situational	1	-	-
Professional Commitment	Individual	1	-	-
Attitude	Individual	6	-	1
Perceived Behavioral Control	Individual	6	-	-
Desired Moral Approval	Individual	1	-	-
Personal Responsibility for Reporting	Individual	3	-	-
Independence commitment	Individual	3	-	-
Personal cost of reporting	Individual	2	-	-
Group Cohesion	Individual	-	1	-
Affective Commitment	Organization	1	-	-
Continuance Commitment	Organization	1	-	-
Normative Commitment	Organization	1	-	-
Perceived Organizational Support	Organization	3	1	-
Self Efficacy	Organization	-	-	1
Subjective Norm	Individual	4	-	-
Moral Norm	Organization	-	1	-
Audit Firm Tenure	Situational	1	-	-
Auditor Familiarity	Situational	1	-	-
Fear of Retaliation	Organization	1	-	1
Ethical Orientation	Individual	1	-	-
Professional Identity	Individual	1	-	-
Supervisor Trust	Individual	1	-	-

The Presence of a Financial Incentive	Situational	1	-	-
Perceptions of the seriousness	Situational	1	-	-
Frequency of Observed Unethical Behavior	Situational	1	-	-
Peer Ethical Behavior	Individual	1	-	-
Team Norms	Individual	-	1	-
Individual Autonomy	Organization	1	-	-
Organizational Justice	Organization	1	-	-
Morale	Organization	1	-	-
Leader Credability	Organization	1	-	-
Trust	Organization	-	-	1
Safety Climate	Organization	-	-	1
Mobbing	Organization	1	-	-
Ethical Leadership	Organization	1	-	-
Servant Leadership	Organization	1	-	-
Procedural Justice	Organization	-	-	1
Interactional Justice	Organization	-	-	1

Table 7. Factors of Influence and No Effect on Whistleblowing Intention

Researcher Name (Year)	Research Title	Variable	Number of Respondents / Sample	Methods	Theories	Impact to WI (+ / -)
(Valentine & Godkin, 2019)	Moral intensity, ethical decision making, and whistleblowing intention	Moral Intensity (X1) Ethical Decision Making (X2) Whistleblowing Intention (Y)	215 Respondent	Quantitative, Questioner	Theory of planned behaviour	X1 (+) X2 (-)
(Alleyne et al., 2019)	Does group cohesion moderate auditors' whistleblowing intentions?	positive attitude (X1) perceived behavioral control (X2) desired moral approbation (X3) perceived personal responsibility for reporting (X4) independence commitment (X5) perceived personal cost of reporting (X6) Effect of Group Cohesion on Individual Characteristics (M) Whistleblowing Intentions (Y)	226 External Auditor	Quantitative, Questioner	Theory of planned behavior, Theory of principled organization dissent, theory of independence commitment	X1 (+) significant X2 (+) significant X3 (-) significant X4 (+) significant X5 (+) significant X6 (-)
(Chaudhary, 2019)	Predicting whistleblowing intentions through organisational commitment - insights from the Indian real estate sector	Affective commitment (X1) Continuance commitment (X2) Normative commitment (X3) Internal whistleblowing intentions (Y1) External whistleblowing intentions (Y2)	300 Workers in Real Estate Sector in India	Quantitative, Questioner	The Planned Behavioural Theory	X1 (+) significant X2 (-) significant X3 (+) significant
(Tuan)	External	Perceived	119 Senior	Quantitative,	stimulus-	X1 (+)

Mansor et al., 2022)	whistleblowing intentions of auditors: a perspective based on stimulus-organism-response theory	organisational support (POS) (X1) Attitude (Mediator 1) Self efficacy (Mediator 2) External whistleblowing intentions (Y)	Auditor	Questioner	organism-response theory	significant Mediator 1 (+) (significant) Mediator 2 (+)
(Zakaria, 2020)	Adopting the planned behavioural theory in predicting whistleblowing intentions among Indonesian public officials	Attitude (X1) Subjective Norm (X2) Perceived behavioural (X3) whistleblowing (Y)	152 Officials	Quantitative, Questioner	The Planned Behavioural Theory	X1 (+) Significant X2 (+) X3 (-)
(Mansor, 2021)	Whistleblowing intentions among external auditors: an application of the moderated multicomponent model of the theory of planned behaviour	Attitude (X1) Subjective Norm (X2) Perceived behavioral control (X3) Perceived organisational support (X4) Whistleblowing intentions (Y) Moral Norm (M)	274 External Auditor	Quantitative, Questioner	The Planned Behavioural Theory	X1 (+) X2 (-) X3 (+) X4 (+)
(Wilson, 2018)	Audit firm tenure, auditor familiarity, and trust: Effect on auditee whistleblowing reporting intentions	Audit firm tenure (X1) auditor familiarity (X2) Reporting Intentions (Y)	235 Respondent	Quantitative, Questioner	The Normal Theory	X1 (-) X2 (+)
(Yang, 2020)	The effects of retaliation on whistleblowing intentions in China banking industry	Fear of retaliation (M) Ethical Orientation (X1) Professional Identity (X2) Supervisor Trust (X3) Internal Whistleblowing intentions (Y1) External Whistleblowing intentions (Y2)	471 Banking Employess	Quantitative, Questioner	The Planned Behavioural Theory	X1 (+) X2 (+) X3 (+)
(Andon et al., 2018)	The Impact of Financial Incentives and Perceptions of Seriousness on Whistleblowing Intention	The presence of a financial incentive (X1) Perceptions of the seriousness (X2) Whistleblowing intention to report a wrongdoing externally (Y)	80 Professional Accountant	Quantitative, Questioner	Intrinsic-Extrinsic Motivation Theory	X1 (+) X2 (+) significant
(Kaptein, 2022)	How Much You See Is How You Respond: The Curvilinear	Frequency of Unethical Behavior (X) Whistleblowing	3076 Workers	Quantitative, Questioner	The Focus Theory of Normative Conduct	X (+)

	Relationship Between the Frequency of Observed Unethical Behavior and The Whistleblowing Intention	Intentions (Y)				
(Iwai et al., 2021)	Voice or silence: antecedents of whistleblowing intentions	Peer ethical behavior (X) fear of retaliation (M) Whistleblowing intentions (Y)	976 Undergraduate Student	Quantitative, Questioner	Social Information Processing Theory	X (+)
(Latan, 2018)	Whistleblowing Intentions Among Public Accountants in Indonesia: Testing for the Moderation Effects: JBE	Attitude (X1) Perceived behavioral control (X2) Independence commitment (X3) Personal responsibility for reporting (X4) Personal cost for reporting (X5) Effect of Perceived Organizational Support (M1) Effect of Team Norms (M2) Effect of Perceived Moral Intensity (M3) Whistleblowing intentions (Y)	256 Public Accountant	Quantitative, Questioner	Theory of Organizational Justice, The Planned Behavioural Theory	X1 (+) X2 (+) X3 (+) X4 (+) X5 (+)
(Afe et al., 2018)	Perceived organizational climate and whistleblowing intention in academic organizations: evidence from Selçuk University (Turkey)	Individual Autonomy (X1) Organizational Justice (X2) Morale (X3) Leader Credability (X4) Mobbing (X5) Trust (Mediator 1) Safety Climate (Mediator 2) Whistleblowing Intentions (Y)	120 Respondent	Quantitative, Questioner	Agency Theory, Standard Theory, Complicity Theory	X1 (-) X2 (+) X3 (-) X4 (+) X5 (+)
(Tuan Mansor et al., 2020)	Whistleblowing by auditors: the role of professional commitment and independence commitment	Attitude (X1) Subjective Norm (X2) Perceived Behavioural Control (X3) Professional commitment (X4) Independence Commitment (X5) Internal Whistleblowing Intentions (Y)	274 External Auditor	Quantitative, Questioner	The Planned Behavioural Theory	X1 (-) X2 (-) X3 (+) X4 (+) X5 (+)
(Tudu, 2021)	Blow whistle, should I or shouldn't I: a study on moderating effect of	Attitude (X1) Perceived Behavioral Control (X2) Subjective Norm (X3) Personal Responsibility for	220 Employees	Quantitative, Questioner	The Planned Behavioural Theory	X1 (+) X2 (+) X3 (+) X4 (+) X5 (-) X6 (+)

	perceived organizational support on intention to blow the whistle among Indian Government employees	Reporting (X4) Personal Cost of Reporting (X5) Perceived Organizational Support (X6) Whistleblowing Intentions (Y)				
(Gupta & Bhal, 2021)	Leadership styles, justice and whistle-blowing intention: testing a mediation model	Ethical leadership (X1) Servant leadership (X2) Procedural Justice (M1) Interactional Justice (M2) Whistleblowing Intentions (Y)	136 Employees	Quantitative, Questioner	Social Exchange Theory, Institutional Theory	X1 (+) X2 (+)

From the graph shown in table 6, the independent variables that are most widely used in the journal whistleblowing intentions are attitude variables, perceived behavioral control, subjective norms, perceived organizational support, personal responsibility for reporting, independence commitment, and personal cost of reporting. While other variables are less used in journals related to the field of whistleblowing intentions.

Based on the data on influence factors and no influence, which are shown in table 7. Variables that have a positive or significant influence on whistleblowing intentions, including: moral intensity in research (Valentine, 2019), attitude variable in research (Alleyne, 2019), (Zakaria, 2020), (Latan, 2018), (Mansor, 2021), (Mansor, 2021) and (Tudu, 2021). Perceived behavioral control variables in research (Mansor, 2021), (Mansor, 2020), (Tudu, 2021), (Alleyne, 2019), and (Latan, 2018). Personal responsibility for reporting variables in research (Latan, 2018), (Tudu, 2021), and (Alleyne, 2019). Personal cost of reporting variable in research (Alleyne, 2019). Professional commitment variable in research (Mansor, 2020). The independence commitment variable in research (Mansor, 2020), (Latan, 2018) and (Alleyne, 2019). Affective commitment and normative commitment variables on research results (Chaudhary, 2019). Variable perceived organizational support in research (Mansor, 2021) and (Latan, 2018). The variable of self efficacy in research (Mansor, 2021). Subjective norm variables in research (Zakaria, 2020) and (Tudu, 2021). Auditor familiarity variable in research (Wilson, 2018). The variables are fear of retaliation, professional identity, ethical orientation and supervisor trust in research (Yang, 2020). The variables the presence of a financial incentive and perceptions of the seriousness in the study (Andon, 2018). Variable frequency of unethical behavior in research (Kaptein, 2022). Peer ethical behavior variable in research (Iwai, 2021). Variables of organizational justice, leader credibility and mobbing in research (Afe, 2018). Ethical leadership and servant leadership variables in research (Gupta, 2020).

Furthermore, the variables that have no effect or have a negative influence either significantly or not significantly on whistleblowing intention are found in the following variables, including: ethical decision making variables in research (Valentine, 2019). Attitude variables in research (Mansor, 2020) and (Mansor, 2021). Variables perceived behavioral control in research (Latan, 2018), and (Zakaria, 2020). Desired moral approbation variable in research (Alleyne, 2019). Personal cost for reporting variable in research (Tudu, 2021). The strong group cohesion variable in the study (Alleyne, 2019). Variable continuance commitment in research (Chaudhary, 2019). The perceived organizational support variable in research (Tudu, 2021). Subjective norm variable

(Mansor, 2020). Firm tenure audit variable in research (Wilson, 2018). Individual variables autonomy, morale, trust and safety climate in research (Afe, 2018).

V. Conclusion

In conclusion, this systematic literature review aims to: identify and analyze trends, which are used in Whistleblowing intention research. Based on the designed inclusion and exclusion criteria, finally, 16 articles were selected. The topic of Whistleblowing intention from January 2018 to 2021 shows the stability of researchers who are interested in this topic, although the graph shows a decline in 2022 because the period in that year has not yet fully completed 12 months. Several researchers in figure 6 showed interest in researching more than 1 time on topics related to whistleblowing intention either in the same year or research conducted in the following year, meaning that these researchers have contributed to fraud prevention techniques.

Based on Figure 7, the categories of factors that influence whistleblowing intention which are included in the characteristic group show that 18 percent of situational characteristics are variables that are rarely used, in contrast to individual characteristics of 36 percent and organization characteristics of 46 percent being the most widely used in research, which means that Researchers in the SLR subject look more at the factors related to the individual character of blowing the whistle for reporting violations, as well as the commitment of the organization itself in terms of fighting fraud that occurs in the organization. The research method from the selected articles shows that the researcher uses quantitative research methods in a survey and most of the respondents are external parties. The type of theory used by most researchers is "Theory of Planned Behavior" 1 of 14 types of theories found in this SLR research. The independent variables that are most widely used in the journal whistleblowing intentions are attitude variables, perceived behavioral control, subjective norms, perceived organizational support, personal responsibility for reporting, independence commitment, and personal cost of reporting. While other variables are less used in journals related to the field of whistleblowing intentions.

Limitation

Research is inseparable from various limitations and obstacles faced in conducting this research, namely the systematic use of the review literature based on studies taken from January 2018 to May 2022 by paying attention to inclusion and exclusion resulting in the number of studies found related to whistleblowing intention as many as 16 studies, if taken systematically The literature review with the previous 10 years study can show different results, especially on what factors influence whistleblowing intention, and also whistleblowing is not a new technique in preventing fraud but until now it is still one of the topics that still needs to be investigated for its use for the benefit of the organization in fraud prevention.

Future Research

Future research is expected to discuss research that prioritizes or focuses on assessing the risk of becoming a whistleblower as well as the implementations that have been carried out by companies in increasing whistleblowing intentions and testing or assessing how big the impact of whistleblowing intentions is, and can add several categories of factors such as Cultural Characteristics and Demographic Characteristics.

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