

ABSTRACT

This study presents a systematic review analysis related to the pattern and development of whistleblowing and fraud research. Through this systematic review, the research aims to evaluate the diversity of patterns and findings and analyze the development of whistleblowing and fraud research to provide direction for future research on similar topics.

This systematic review uses the Scopus database as the main source to identify and collect relevant articles. Articles were selected using the specified keywords and filtered according to the predetermined inclusion and exclusion criteria. The results of screening articles with the PRISMA Flowchart tool resulted in 54 articles with a range of research years from 2007 to 2023 to be analyzed and synthesized.

The analysis concluded that whistleblowing and fraud research has developed significantly over the past 16 years. Publications related to whistleblowing and fraud are dominated by the Journal of Business Ethics, with Indonesia being the most discussed research subject. The whistleblowing research analyzed is dominated by quantitative methods, such as questionnaires or surveys. This research identifies themes related to whistleblowing, including whistleblowing motivation, who can report fraud, and recipients of whistleblowing complaints. The research has identified three whistleblowing motivation factors (personal, situational, and organizational factors), among these three factors, a total of 18 components and 67 variables were identified. Future researchers can consider additional factors in whistleblowing intention such as moderating or mediating factors, expand the sample coverage, use more diverse research methods, conduct comparative studies between countries, and conduct replication research on similar topics.

Keywords: *Fraud, Systematic Review, Whistleblowing.*