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Mapping of Whistleblowing and Fraud Reporting Research: A Forty-Year Bibliometric Analysis

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Abstract:

This research aims to identify influential cited works in whistleblowing and fraud reporting studies and to provide thematic insights and consequences for accounting and management academics interested in conducting whistleblowing research and for practitioners in increasing corporate accountability. This paper presents a bibliometric analysis (frequency analysis, citation metrics, and data visualization) from the Scopus database for 1982–2022. The author examined 12,791 citations of 200 whistleblowing-related articles using citation and co-citation analyses. The most frequent keyword has a total link strength of 1,683, with a strong link to "whistleblowing system," "accounting and fraud," and "company." A total of 285 scholars with 44 publishers in 7 countries published several whistleblowing and fraud reporting studies in different languages. The highest-ranking publisher was Springer Netherlands, with 57 publications and 4,295 citations. J.P Keenan from the Institute for Leadership and Global Education, United States is the most prolific whistleblowing writer. The author also used network visualization analysis tools to profile the centrality features of these articles' keyword clusters. Positive and negative antecedents that predict whistleblowing and fraud reporting intention were also summarized. There has never been a comprehensive review of the Scopus scientific database's whistleblower and fraud reporting publications.

Keywords: bibliometric analysis, data visualization, whistleblowing, fraud reporting.

举报和欺诈报告研究的映射：四十年的文献计量分析

摘要：

本研究旨在确定在举报和欺诈报告研究中有影响力的引用作品，并为有兴趣进行举报研究的会计和管理学者以及提高企业问责制的从业者提供主题见解和结果。本文介绍了 1982–2022 年斯科普斯数据库的文献计

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量分析（频率分析、引文指标和数据可视化）。作者使用引文和共引分析检查了 200 篇与举报相关的文章的 12,791 次引用。出现频率最高的关键字的总链接强度为 1,683，与“举报系统”、“会计与欺诈”和“公司”的链接很强。共有来自 7 个国家的 44 家出版商的 285 位学者用不同语言发表了多项举报和欺诈报告研究。排名最高的出版商是施普林格荷兰，有 57 篇出版物和 4,295 次引用。美国领导力与全球教育研究所的杰·P·基南是最多产的举报人。作者还使用网络可视化分析工具来刻画这些文章关键词聚类的中心性特征。还总结了预测举报和欺诈报告意图的正面和负面前因。从未对斯科普斯科学数据库的举报和欺诈报告出版物进行过全面审查。

关键词：文献计量分析、数据可视化、举报、欺诈报告。

1. Introduction

The rise of white-collar crime in various regions of the world has prompted numerous governments and business associations to take various prevention measures, and the implementation of good governance in both the private and public sectors is becoming increasingly important. In the accounting field, the crises beginning with Enron's fall in 2001 prompted an extraordinary focus on discouraging accounting fraud (Dyck, 2010). Surveys suggest not all fraud is reported. 41% of employees observed workplace misbehavior, while 33% kept silent, according to the (Ethics Resource Center, 2014). Research from the Organization for Economic Co-operation and Development (Organisation for Economic Co-operation and Development, 2009) found that one of the most effective ways to prevent and combat practices contrary to good corporate governance is through a whistleblowing mechanism.

Whistleblowing is the disclosure of illegal, unethical, or immoral behavior by workers or leaders to organizational leaders or other entities that can take action (Near & Miceli, 1995). Confidentiality is usually maintained. Whistleblowers identify unethical government activities and make the government more transparent and responsible. Seifert (2010) says that whistleblowing is more effective than internal audits, external audits, and internal control systems. Accounting professionals are key whistleblowers (Siahaan et al., 2019). Accountants and auditors may witness accounting-related malfeasance, allowing them to blow the whistle (Liyanarachchi & Newdick, 2009).

A whistleblower decides whether to report misconduct after observing it. Whistleblowers must determine whether to reveal misconduct inside or to regulators or the media. Internal reporting is preferred by whistleblowers. Organizations react to whistleblower reports (Near, 2016). Organizations may respond positively to a whistleblower's complaint by conducting an investigation, addressing misconduct (if necessary), shielding the whistleblower from reprisal, or rewarding the whistleblower. Organizations may react negatively to whistleblowing reports by failing to investigate, failing to take corrective actions (if appropriate), or retaliating against whistleblowers. Whistleblowing ceases when the whistleblower is satisfied. When the whistleblower's initial report is ignored, misconduct is not remedied, or retaliation occurs, the whistleblower

may try again, but this time externally instead of internally (Miceli et al., 2008). After an unsuccessful attempt, the whistleblower may decide to remain silent.

To establish useful internal whistleblowing procedures, Callahan (2002) proposed that the company focus on three trust-building tactics: accountability, reliance, and aspiration. These principles provide individuals and procedures to achieve the outcome of an ethical organizational culture, and they assist in balancing the desire for profit with the unbiased management of all organizational members (Ferina et al., 2021). The consideration of the aim of whistleblower protection legislation reveals the importance of moving beyond viewing accountability as a control and rectification procedure. Whistleblowing "may be seen as a response to the corporate's failure to combat corruption and fraud" (Alleyne et al., 2013). When corruption is supported by a larger institutional context, accountability measures become the exception rather than the norm, and collective communal progress freezes. Whistleblowing can help institutionalize an anticorruption culture, boosting the organization's legitimacy.

Many scholars have been drawn to the critical role of whistleblowers in further review research. Jackson (2010) summarizes and critiques the research literature about whistleblowing and nurses from fifteen papers of 2007–2013. Lee and Xiao (2018) investigate the factors that influence internal and external whistleblowing on accounting-related misbehavior, as well as the impact of whistleblowing on businesses and whistleblowers. Gao (2017) evaluated and summarized the research on whistleblowing accounting based on the model's five major factors of effective whistleblowing: features of the whistleblower, features of the report receiver, features of the perpetrator, features of the wrongdoing, and features of the organization.

Unlike others, this study aims to extend the reader's comprehension of whistleblower and fraud reporting research maps using bibliometric and visualization networks using the VosViewer application. This study also identified papers that were published 40 years ago, in 1982, and were indexed by Scopus. These three aspects are novel in this study. The following research topics were used to conduct a bibliometric study of published whistleblowing and fraud detection studies: (1) What are the trend and impact of whistleblowing and fraud reporting studies? (2) Who are the most influential whistleblower and fraud reporting publishers

and authors? (3) What are common whistleblower and fraud reporting themes? (4) Which whistleblower and fraud reporting research are most influential?

This investigation is broken down into four sections: an introduction, a methodology, findings and interpretations, and a discussion of numerous concerns and issues that were brought up in answer to the research questions. This study aimed at a deeper comprehension of the practices of fraud reporting and whistleblowing. By reviewing Scopus database papers in whistleblowing and fraud reporting, researchers will be able to make future research recommendations.

2. Research Method

This bibliometric study analyzed whistleblowing and fraud reporting-related papers using the Scopus scientific database from 1982 to 2022. Scopus is a database that covers several fields of study and includes articles from conferences, books, industrial journals,

patent records, and papers that have been peer-reviewed. The international scientific community regards Scopus as one of the key sources of information regarding the topic. The title's search words "whistleblowing" and "fraud reporting" were used to find topic-related publications in any language.

Bibliometric analysis is a type of quantitative analysis that displays the state of an intellectual structure and growing patterns in a topic or field of study (Donthu et al., 2021). When the topic's breadth is too broad and the dataset is too large to review manually, this strategy comes in handy. As stated, the bibliometric analysis stage consists of five parts (Figure 1) that encompass study design, data compilation, analysis, visualization, and interpretation (Zupic & Čater, 2014). This study uses bibliometric analytic approaches to produce two results: 1) performance analysis and 2) network visualization.

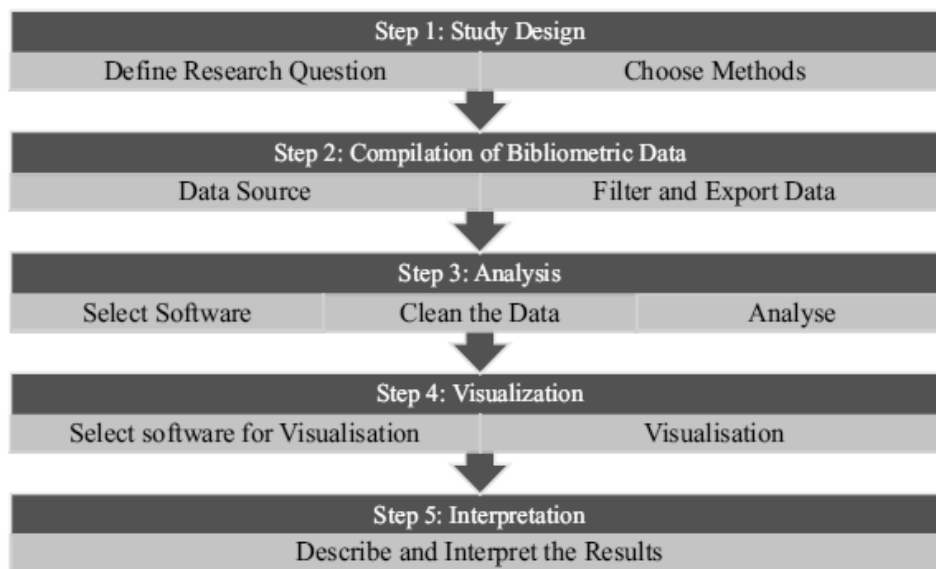


Figure 1. Stages of bibliometric analysis techniques

The contribution of research to a certain area is analyzed through the process of performance analysis (Cobo et al., 2011). The number of publications and citations per year or per research constituency is the measurement used the most commonly. A publication is a reflection of one's level of productivity, while citations are a measurement of one's level of impact and influence. Other methods for evaluating the success of research components, such as the citations per publication and the h-index, combine the number of citations received with the number of publications (Donthu et al., 2020).

The second output is a network visualization analysis. The first thing to do is to perform an analysis of the network's metrics. The evaluation of bibliometric research may be made more comprehensive by using network metrics. In particular, network metrics convey the relative significance of research components (such as authors, institutions, and nations), which may not necessarily be reflected through publications or citations. This is because network metrics are based on

the relationships between research constituents (Andersen, 2021). Bibliometric analysis is frequently used in conjunction with network visualization software, such as software based on the VosViewer graphical user interface. Clustering is another enrichment bibliometric strategy where the main purpose is to construct topic groups, curate network clusters, and watch their evolving. This can help readers understand how fields of study arise and develop.

3. Results

This section presents the findings of the bibliometric analysis used to answer the research questions. The current study sought to address questions about the current trends and influence of publishing in whistleblowing and fraud reporting studies. Second, identify the most prolific and influential nations, organizations, and authors in whistleblowing and fraud reporting research, and lastly, learn about the most influential publications in whistleblowing and fraud reporting studies. The following attributes were used to

analyze the extracted academic work during the search process: annual growth of publication; document type; topic area; keyword analysis; the distribution of publishers; authorship analysis; title and abstract analysis; and citation analysis.

The findings also included annual growth statistics through 2020, including frequency and percentage. To analyze publishing patterns in whistleblowing and fraud reporting, we analyzed publications by year, nation, journal, author, and organization to identify whistleblower and fraud reporting patterns. This study used Scopus bibliographic data. The annual growth

discussion will emphasize the trend and importance of fraud detection publications.

3.1. Annual Publishing Growth

Table 1 summarizes the comprehensive statistics of yearly whistleblowing and fraud reporting publications from 1982 to 2020. According to the Scopus database, the first article research on whistleblowing and fraud reporting in 1982. Most publications, as indicated in the table, occurred in 2010 with 16 documents (8.25 percent). The number of fraud detection research papers for documents gathered by year is shown in Table 1.

Table 1. Annual publishing growth

Year	TP	%	NCP	TC	C/CP	Year	TP	%	NCP	TC	C/CP
1982	2	1.03%	2	105	52.5	2004	6	3.09%	6	322	53.7
1983	1	0.52%	1	96	96.0	2005	6	3.09%	6	669	111.5
1987	2	1.03%	2	105	52.5	2006	5	2.58%	5	211	42.2
1988	1	0.52%	1	116	116.0	2007	10	5.15%	10	676	67.6
1990	1	0.52%	1	63	63.0	2008	11	5.67%	11	644	58.5
1991	1	0.52%	1	35	35.0	2009	5	2.58%	5	364	72.8
1992	5	2.58%	5	417	83.4	2010	16	8.25%	16	1504	94.0
1993	2	1.03%	2	142	71.0	2011	9	4.64%	9	526	58.4
1994	2	1.03%	2	109	54.5	2012	8	4.12%	8	368	46.0
1995	5	2.58%	5	182	36.4	2013	10	5.15%	10	545	54.5
1996	3	1.55%	3	316	105.3	2014	14	7.22%	14	524	37.4
1997	6	3.09%	6	490	81.7	2015	11	5.67%	11	531	48.3
1998	7	3.61%	7	713	101.9	2016	7	3.61%	7	378	54.0
1999	4	2.06%	4	359	89.8	2017	7	3.61%	7	324	46.3
2000	3	1.55%	3	295	98.3	2018	5	2.58%	5	220	44.0
2001	2	1.03%	2	121	60.5	2019	4	2.06%	4	144	36.0
2002	7	3.61%	7	336	48.0	2020	1	0.52%	1	35	35.0
2003	5	2.58%	5	459	91.8						

Notes: TP stands for total number of publications; NCP is a number of cited publications; TC stands for total citations; and C/CP stands for average citations per cited publication.

Papers published in 2010 also earned the most citations (1,504 total citations; the average number of citations per publication was 94), while documents published in 1991 and 2020 received the fewest (35 total citations in each year). However, since 2007, there has been a rise in the release of whistleblowing and fraud reporting studies (Figure 2). Although the publication trend peaked in 2010, the public's interest in investigating whistleblowing increased after 2010, according to Google search results (Figure 3).

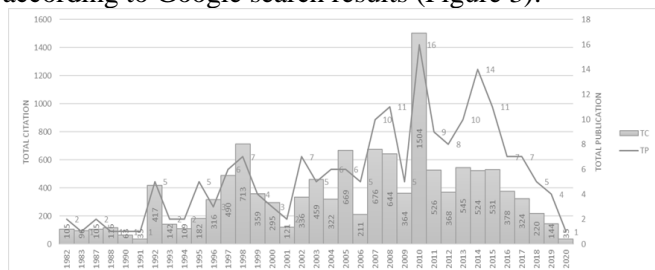


Figure 2. Combined numbers of publications and citations for each year



Figure 3. The trend of searching for the term “whistleblowing” on Google in 2004–2022

This can be seen as the scientific idea of whistleblowing being developed until 2010. The community then applies the study's findings to the operational practical areas of its various institutions or businesses.

After determining the annual publication growth, the next step in determining the current trend is to determine the document type and subject area. This reveals which document type and subject areas have been identified as having whistleblowing and fraud detection.

3.2. Document Type

Following the identification of the yearly growth document and source type, the sort of research that is now underway in the fields of whistleblowing and fraud reporting is clarified. The acquired data would be assessed first based on the nature and source of the document. Document type is based on its legitimacy, such as a conference paper, essay, and book chapter. However, source type represents the type of document source, whether it is a journal, conference proceedings, book series, book, or commercial publication.

The source paper may differ from the conference paper in the document type (Sweileh et al., 2017). For example, a paper presented at a conference may be labeled as a complete journal article, conference

proceeding, or book chapter depending on the source format. Table 2 summarizes the publications produced on whistleblowing and fraud reporting categorized into eight types of documents. As seen in the table, articles account for over half of all publications (81.4 percent), followed by reviews (12.9 percent). Other forms of materials account for fewer than 3% of all publications.

Table 2. Types of the documents

Types of the documents	Total publications	%
Article	158	81.4%
Review	25	12.9%
Book	4	2.1%
Short Survey	2	1.0%
Conference Paper	2	1.0%
Book Chapter	1	0.5%
Editorial	1	0.5%
Note	1	0.5%

3.3. Topic Area

This study categorizes the published papers according to the topic area, as shown in Table 3. Generally, the distribution shows that literature on whistleblowing and fraud reporting may be found in various subjects, including Business, Management and Accounting; Social Sciences; Economics, Econometrics and Finance; Arts and Humanities; Medicine; Nursing; Psychology; Decision Sciences; Environmental Science; Multidisciplinary; Engineering; Health Professions; Biochemistry, Genetics and Molecular Biology; Computer Science; Earth and Planetary Sciences; Neuroscience; and Energy. As seen in the table, almost a quarter of the documents examined are in Business, Management and Accounting (24.24 percent), with Social Sciences coming in second (23.80 percent).

Table 3. Subject area

Subject area	Total publications	%
Business, Management and Accounting	111	24.24%
Social Sciences	109	23.80%
Economics, Econometrics and Finance	69	15.07%
Arts and Humanities	58	12.66%
Medicine	47	10.26%
Nursing	30	6.55%
Psychology	12	2.62%
Decision Sciences	4	0.87%
Environmental Science	4	0.87%
Multidisciplinary	4	0.87%
Engineering	2	0.44%
Health Professions	2	0.44%
Biochemistry, Genetics and Molecular Biology	2	0.44%
Computer Science	1	0.22%
Earth and Planetary Sciences	1	0.22%
Neuroscience	1	0.22%
Energy	1	0.22%

After ensuring that the current trend and impact of publications were accurate, we conducted an analysis to determine which nations, institutions, and authors were the most productive and influential in the field of whistleblower and fraud detection studies. The second point that was brought up in the research was answered by classifying the articles according to the nations in which they were published.

3.4. The Most Active Publishers

This section examines the current level of collaboration and identifies the most active whistleblowing and fraud reporting publishers. Springer Netherlands has the most papers on whistleblowing and fraud reporting (48 total authors; 57 total publications; and 4,295 total citations), as shown in Table 4. Wiley-Blackwell Publishing Ltd surpassed SAGE Publications Inc. to become the second-most active publisher on whistleblowing and fraud reporting.

Table 4. The most active publishers

Publisher	Country	Journal Name (e.g)	TA	TP	TC	C/A	C/CP
Springer Netherlands	Netherlands	Journal of Business Ethics; Crime, Law and Social Change; Science and Engineering Ethics	48	57	4295	89.48	75.35
Wiley-Blackwell Publishing Ltd	United Kingdom	Journal of Accounting Research; American Business Law Journal; Journal of Advanced Nursing	20	21	1690	84.50	80.48
SAGE Publications Inc.	United States	Organization and Environment; Organization Studies; Review of Public Personnel Administration	15	17	892	59.47	52.47
Emerald Group Publishing Ltd.	United Kingdom	Managerial Auditing Journal; Journal of Managerial Psychology; Corporate Governance	9	10	526	58.44	52.60
BMJ Publishing Group	United Kingdom	BMJ Quality and Safety; Journal of Medical Ethics; British Medical Journal	9	9	467	51.89	51.89
American Accounting	United States	Journal of International Accounting	9	10	452	50.22	45.20

from Scopus. The density of the connecting line indicates the intensity of the relationship between the items. The density can also be used to identify areas of research that are still underutilized. Words that are presented in the same color are more likely to appear together. Because keywords convey information about an article's essential content, keyword analysis can be used to detect evolving research fronts connected to the knowledge domain. The nodes of the same hue represent a cluster in the term co-occurrence knowledge map, and the keywords in the same cluster are tightly related, and the links between different clusters explore the relationships contained therein. For example, the following diagram indicates that the public accounting firm, personal cost, whistleblowing action, locus control, a significant effect, and other terms shown in green are all connected and frequently occur together.

In addition to keyword mapping, an examination of numerous characteristics or predictors that determine whistleblower intents is performed. These two analyses will provide a more direct answer to the third question.

3.7. Antecedents/Predictors of Whistleblowing Intention

Table 6 outlines research on the factors of whistleblowing intention in three major areas: whistleblower characteristics, organization characteristics, and wrongdoer characteristics. This summary is based on Jackson's (2014) research with nurses, Lee and Xiao (2018), and Gao (2017) with accountants.

Table 6. Antecedents/predictor of whistleblowing intention

Determinant aspect	Positive predictor (+) for whistleblowing intention	Negative predictor (-) to whistleblowing intention
Characteristics of the whistleblower	Sociodemographics (age, gender, working experience); sense of morality; favorable attitudes toward whistleblowing; perceived behavioral control; anxiety toward money; perceived personal responsibility; attitudes toward the profession perceived; benefits of whistleblowing	Perceived costs of whistleblowing; viewing money as a source of power
Organizational characteristics	Firm size, age, reputation and past performance; formal structures; training offered by the organization; ethical environment;	Retaliation for whistleblowing

Characteristics of the wrongdoer	restricted stock compensation Severity of misconduct; evidence of misconduct	Social relationship with the wrongdoer; power/favorite level of the wrongdoer
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These predictors determine whether a person intends to become a whistleblower. Increased positive predictors increase the likelihood of whistleblowing intentions. Negative predictors have the opposite effect. Accountability pressures are formed by ecosystems with three characteristics (whistleblower, organization, and wrongdoing). Accountability pressure is important because individuals who are under accountability pressure will have a sense of responsibility for their actions when confronted with orders or professional ethics that must be followed.

Finally, "which whistleblower and fraud reporting research is the most influential?" will be answered by using citation and article title analysis. The number of citations in the article indicates the magnitude of the influence.

3.8. Citation Analysis

Table 7 summarizes the citation metrics for papers gathered for 2020. The number of citations received each year. According to the citation metrics table, 12,444 citations were referenced for 194 published papers during a 40-year period (1982–2022), with an average of 311.1 citations each year and an average of 64.14 citations per each paper.

Table 7. Citation metrics

Description	Result
Publication years	1982–2020
Citation years	40 years (1982–2022)
Total number of papers	194
Total citations	12,444
Citations per paper	64.14
Citations per year	311.1
h-index	62
g-index	95

3.9. Publication by Source Title

Whistleblowing and fraud reporting research has also been published in many journals, conferences, and books. Table 8 displays the most active source titles that produced articles on whistleblowing and fraud reporting. The total number of articles published under each source title is used to determine which source title is the most active. As can be observed in the table, "Who blows the whistle on corporate fraud?," the most authoritative source on whistleblowing and fraud reporting from Dyck (2010).

Table 8. Top whistleblower and fraud-reporting articles

No.	Author (Year)	Research focus	TC
1	(Dyck, 2010)	In-depth examination of external control methods in identifying corporate fraud, using all incidents of corporate fraud recorded in firms between 1996 and 2000	638
2	(Mesmer-Magnus, 2005)	A meta-analysis of 193 correlation studies in which features of the individual, the context, and the transgression relate to whistleblowing intents and actual whistleblowing	411

		on corporate fraud.	
3	(Cross, 1998)	The presence of a whistleblower deference favoring the political choice of the minority member-significantly improves the likelihood that the court majority would follow doctrine	255
4	(Barnett, 1996)	The study focused on peer reporting at the individual level to determine what factors impact a person's choice to report a peer's wrongdoing	232
5	(Pope, 1992)	Developing ethical standards that genuinely meet the increasing issues that the diverse memberships face in their day-to-day work as psychologists	227
6	(Wu, 1997)	Recognizing ethical and practical concerns in communicating medical errors to patients	216
7	(Jubb, 1999)	The primary goals of this study are to define whistleblowing and advocate for a restrictive application of the term.	201
8	(Appelbaum, 2007)	Investigating the influence of both negative deviant workplace behaviors (those that break organizational norms, policies, or internal standards) and good deviant workplace behaviors (those that honorably violate them) on organizations.	177
9	(Rothman, 2000)	Identifying four potential approaches that demand major changes to present practices that might promote and execute medical professionalism	172
10	(Chiu, 2003)	Discovering how Chinese managers/professionals decide to blow the whistle in terms of their locus of control and subjective assessment of the goal of whistleblowing.	169
11	(Dworkin, 1991)	Performing a quantitative and qualitative examination of 33 examples of internal and external whistleblowers who were wrongly dismissed for revealing misconduct.	163
12	(Kaptein, 2011)	Investigating the impact of an organization's ethical culture on employee responses to witnessed misbehavior.	161
13	(Sims, 1998)	Using organizational and intrapersonal characteristics, this article predicts the choice to whistleblow.	157
14	(Alford, 2016)	Comprehension about what drives a typical worker to go on a route that leads most whistleblowers to martyrdom	138
15	(Park, 2009)	Investigating the theory of planned behavior's relevance to whistleblowing research and determining whether its widely tested validity as a model of the relationship between attitudes, intention, and behavior makes it an appropriate candidate for a general theory to account for whistleblowing.	129
16	(Park, 2005)	Exploring the influence of Confucian ethics and collectivism on individual whistleblower intents.	122
17	(Waytz, 2013)	Five studies show that a fairness-loyalty tradeoff influences people's propensity to report wrongdoing.	120
18	(Fritzsche, 1988)	The severity of the repercussions of unethical conduct, as well as the decision-maker's position are investigated to determine their impact on the possibility of an ethical decision being taken.	116
19	(Tavakoli, 2003)	Using Hofstede's theory of international cultures, this research investigates the cultural differences between a group of managers from the United States and a similar group from Croatia	115
20	(Seifert, 2010)	Applying organizational justice theory to the development of whistleblowing policies and procedures	114

Note: TC - total citations

4. Discussion and Conclusion

The study's first question concerned the analysis of the most recent trends and impact within the subject of whistleblowing and fraud reporting. According to the Scopus database, most publications occurred in 2010 with 16 documents (8.25 percent). Although the publication trend peaked in 2010, the public's interest in investigating whistleblowing increased after 2010, according to Google search results. This can be seen as the scientific idea of whistleblowing being developed until 2010. The community then applies the study's findings to the operational practical areas of its various institutions or businesses. All articles account for over half of all publications (81.4 percent), followed by reviews (12.9 percent). Based on the subject area, almost a quarter of the documents examined are in Business, Management and Accounting (24.24 percent), with Social Sciences coming in second (23.80 percent).

This study also intends to explore the party that is the most influential whistleblower and fraud reporting publishers and authors as the second question. Springer Netherlands has the most papers on whistleblowing and fraud reporting (48 total authors; 57 total publications;

and 4,295 total citations). The journals they publish include Journal of Business Ethics; Crime, Law and Social Change; Science and Engineering Ethics. This fact can be used as a reference by other academics when conducting studies on whistleblowing and fraud reporting. Furthermore, researchers might use these journals as a proud publication aim. J.P. Keenan, H. Park, T.M. Dworkin, A.S. Kesselheim, and W. Vandekerckhove are the names of researchers who should be considered in the investigation of whistleblower and fraud reports.

To answer the third question of the study, which was about the most frequent aspects of reporting fraud and whistleblowing, we looked at the previous findings. The findings of the VOSviewer's keyword, title, and summary analyses provide insights into the most important aspects of this area, and they may be found here. For example, in Figure 4, the phrases "whistleblowing system," "accounting student," "public accounting," "company," and "personal cost" were the top five keywords in the obtained papers. It should also be highlighted that there is no such thing as a flawless search query; as a consequence, you should anticipate both false positive and false negative results (Sweileh et

al., 2017). Additionally, an examination of numerous characteristics or predictors that determine whistleblower intents is performed. Practitioners can use the information in Table 6 to develop efforts to increase whistleblower demand in their corporations to create accountability. Although reward and punishment are strong predictors of whistleblowing intentions, the most important goals of accountability are to develop individual personal responsibility and a moral community. Accountability is much more than the detection and punishment processes, which are best used as the foundation for voluntary compliance, cooperation, and a shared commitment to key values. Accountability is only achievable if the rules are clear and management is ready to hold everyone accountable to these precise standards. This person would be the internal receiver of employee reports, which might include charges of misconduct, potential ethics/code of conduct violations, safety issues, human resource issues, and training suggestions. Because of the existence of this unified source, internal reporting may be encouraged rather than external whistleblowing. Employee morale and organizational loyalty are enhanced when employees realize that they can stop wrongdoing.

Finally, which whistleblower and fraud reporting research is the most influential? will be answered using citation and article title analysis. The number of citations in the article indicates the magnitude of the influence. The number of citations received each year. According to the citation metrics table, 12,444 citations were referenced for 194 published papers during a 40-year period (1982–2022), with an average of 311.1 citations each year and an average of 64.14 citations per each paper. The total number of articles published under each source title is used to determine which source title is the most active. "Who blows the whistle on corporate fraud?," the most authoritative source on whistleblowing and fraud reporting from Dyck (2010) get 638 citations. He examined the external control methods in identifying corporate fraud, using all incidents of corporate fraud recorded in firms between 1996 and 2000.

Although Scopus is one of the most complete databases for archiving all academic research, it does not cover all published sources. This is despite the fact that Scopus is one of the most comprehensive databases. In subsequent research, it is possible that other databases will be used. Examples of these databases are the Web of Science, Google Scholar, and Dimensions. The combination of all these datasets can provide interesting and beneficial results. In spite of these drawbacks, the current work contributes to the body of knowledge by providing an overview of recent developments in whistleblowing and fraud detection research. By using the bibliometric approach, this study contributes new information to the existing body of knowledge on the literature on both fraud detection and whistleblowing.

Future studies could examine additional personality

traits that affect whistleblowing in accounting. In much whistleblowing fiction, players play an accountant or internal auditor who finds fraud. Professional skepticism is an essential accounting trait. The design of whistleblowing policies is similarly unstudied. Future research could investigate the effects of language elements, such as tone, in whistleblowing rules on witnesses' perceived reporting responsibilities and reporting intentions. Therefore, future studies should investigate organizational reliance on misbehavior more directly. Keeping the type of violation consistent while manipulating company benefits is an example.

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