



# Navigating the Whistleblowing and Fraud Prevention Literature: A Scopus-Based Bibliometric Exploration

Ratna Marta Dhewi

Accounting Department, Universitas Terbuka, South Tangerang, Indonesia  
ratnamartadhewi@gmail.com

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## Abstract

This research undertakes a thorough examination of whistleblowing and fraud prevention literature through a Scopus-based bibliometric analysis. The study identifies influential works, offering thematic insights valuable for academics and practitioners concerned with corporate accountability. The analysis of publication frequency, metrics of citation, and visualization of data covers 12,791 citations from 200 whistleblowing-related articles spanning 1982-2022. The primary keyword, strongly linked to "whistleblowing system," "accounting and fraud," and "company," holds a total link strength of 1,683. Contributions from 285 scholars across 44 publishers in seven countries, encompassing various languages, are analyzed. Leading publisher Springer Netherlands, with 57 publications and 4,295 citation counts, is highlighted. The most prolific whistleblowing writer was J.P. Keenan from The Institute for Leadership and Global Education, United States. The study employs network visualization tools to outline the centrality features of keyword clusters. Additionally, it provides a summary of positive and negative determinants in predicting whistleblowing and fraud reporting intentions. This marks the first comprehensive review of Scopus-based whistleblowing and fraud prevention literature.

**Keywords:** whistleblowing; fraud prevention; citation analysis; corporate accountability; Scopus-based research.

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## INTRODUCTION

In the face of an escalating global threat of white-collar crime, governments and businesses are responding by redoubling efforts to combat the pervasive issue of fraud.

The urgent demand for robust governance structures, particularly within the public and private sectors, has been propelled. This has led to a significant shift in the accounting field's focus towards preventing fraud.

Despite dedicated efforts, a noteworthy portion of workplace misconduct persists without reporting, revealing a critical gap in the current system and emphasizing the pressing need for further exploration and enhancement of fraud detection and reporting mechanisms within the realm of accounting.

This imperative to address unreported instances of workplace misconduct not only underscores the limitations of current anti-fraud measures but also emphasizes the need for innovative and comprehensive approaches to strengthen the overall system. As governments and businesses collaborate to fortify their defenses against fraud, this critical gap becomes a focal point for researchers and policymakers alike. It urges them to devise strategies that not only enhance detection but also foster a culture of accountability and transparency. In the intricate landscape of fraud prevention, recognizing and bridging these gaps is paramount to creating a robust and resilient system capable of withstanding the evolving challenges posed by white-collar crime.

The urgency of conducting research on whistleblowing and fraud reporting becomes strikingly apparent when we examine real-life cases that

underscore the pervasive issues and challenges faced by organizations. One notable example is the Enron scandal of 2001, which sent shockwaves through the business world and exposed significant failures in corporate governance and financial oversight. The Enron case revealed how fraudulent practices, such as accounting irregularities and the use of off-balance-sheet entities, went undetected due to a lack of effective whistleblowing mechanisms. This catastrophic failure in oversight led to substantial financial losses for investors and employees.

Another compelling case is that of Wells Fargo in 2016, where employees were found to have opened millions of unauthorized bank accounts to meet sales targets. The scandal highlighted the detrimental consequences of a culture that discourages whistleblowing, as employees feared retaliation for reporting unethical practices. This case exemplifies the need for robust reporting channels and a supportive organizational culture that encourages employees to come forward without fear of reprisal.

This study is centered on whistleblowing, a pivotal tool in the fight against fraud, defined as the confidential disclosure of illegal or unethical behavior to organizational

authorities or external entities. As accountants frequently encounter instances of malfeasance, their instrumental role in the whistleblowing process necessitates thorough examination. Leveraging the Scopus database from 1982 onwards, this research aims to conduct a comprehensive analysis of whistleblowing and fraud reporting literature. It seeks to identify influential works, publishers, and authors while uncovering common themes, providing valuable insights for international accounting scholar

This research is of paramount importance as it focuses on whistleblowing, a critical instrument in the ongoing battle against fraud. Whistleblowing is delineated as the confidential revelation of illicit or unethical conduct to organizational authorities or external entities. Given that accountants regularly confront instances of malfeasance, their pivotal role in the whistleblowing process necessitates a thorough examination. The unique approach of leveraging the extensive Scopus database, encompassing data from 1982 onwards, underscores the novelty of this study. Through meticulous analysis, the research aspires to pinpoint influential works, publishers, and authors. Additionally, it seeks to unveil common themes that permeate

this body of knowledge. The outcomes of this investigation promise to furnish valuable insights for the global community of accounting scholars, contributing to a deeper understanding of the dynamics surrounding whistleblowing and fraud reporting in the field of accounting.

This research significantly contributes to ongoing efforts to combat white-collar crime by addressing the pervasive issue of fraud. With governments and businesses globally intensifying their focus on this challenge, the study's findings offer crucial insights into enhancing fraud detection and reporting mechanisms within the realm of accounting. By recognizing and bridging the current gaps in anti-fraud measures, the research serves as a catalyst for devising innovative and comprehensive approaches that strengthen the overall system. The imperative to address unreported instances of workplace misconduct highlights the limitations of current strategies and underscores the need for a culture of accountability and transparency, essential in fortifying defenses against the evolving challenges of white-collar crime.

## **METHOD**

This bibliometric inquiry, spanning from 1982 to 2022,

scrutinized scholarly papers concerning whistleblowing and fraud reporting by leveraging the extensive Scopus scientific database. Scopus, renowned for its broad coverage across diverse disciplines and publication formats, was selected due to its global prominence and the rigorous peer-review process associated with its content. The search strategy employed the keywords "whistleblowing" and "fraud reporting" to identify pertinent publications across multiple languages.

Bibliometric analysis, a quantitative methodology that unveils intellectual structures and growth trajectories, proves indispensable when grappling with expansive datasets. The bibliometric examination in this study unfolds across five pivotal stages, encompassing study design, data aggregation, analysis, visualization, and interpretation, as delineated by Zupic and Čater (2014). Two primary outcomes are discerned: 1) performance analysis and 2) network visualization.

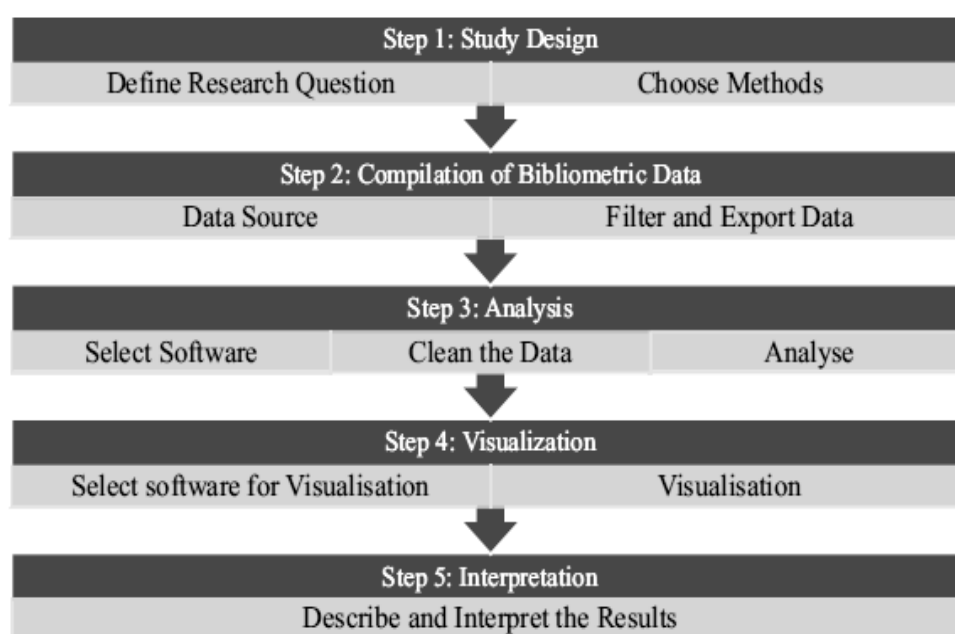
Performance analysis entails the assessment of research contributions through metrics such as publications and citations per annum or per scholarly constituency, serving as proxies for productivity and

impact, as elucidated by Cobo et al. (2011). Evaluation of research effectiveness may also encompass metrics like citations per publication and the h-index, which amalgamates citations and publications, as proposed by Donthu, Kumar, and Pattnaik (2020).

The second outcome, network visualization analysis, commences with an evaluation of the network's metrics. These metrics furnish a comprehensive understanding of the relative importance of research components, unveiling relationships that may not be readily apparent through publications or citations, as articulated by Andersen (2021). Bibliometric analysis frequently harnesses network visualization tools such as VosViewer, augmenting insights into thematic clusters and the evolution of research trajectories. This approach facilitates comprehension of the genesis and progression of scholarly domains, thereby enriching our understanding of the dynamics shaping these fields of inquiry.

## **RESULTS AND DISCUSSION**

This section unveils the findings of a comprehensive bibliometric analysis aimed at elucidating pivotal research inquiries. The study delves into contemporary



**Figure 1. Stages of Bibliometric Analysis Techniques**

trends and influential factors within the domains of whistleblowing and fraud reporting, while also identifying leading nations, institutions, and authors, alongside highlighting seminal publications. Various attributes such as annual growth rates, document types, thematic areas, keywords, publisher distribution, authorship patterns, and citation analyses were meticulously scrutinized throughout the investigation.

The findings encompass a broad spectrum of insights, including statistics on annual growth up to the year 2020, offering nuanced perspectives on the evolving landscape of fraud detection

publications. This analysis underscores trends discerned through the examination of year-by-year variations, national contributions, prominent journals, influential authors, and organizational affiliations, drawing upon comprehensive bibliographic data sourced from Scopus.

Through this multifaceted exploration, the study endeavors to shed light on the dynamic contours of whistleblowing and fraud reporting research, providing valuable insights into the trajectories of scholarly inquiry and the dissemination of knowledge within these critical fields of study.

**Yearly Publication Growth**

Table 1 presents a comprehensive overview of annual publications on whistleblowing and fraud reporting from 1982 to 2020. The Scopus database reveals that the inaugural research article on whistleblowing and fraud reporting dates back to 1982. Notably, the highest concentration of publications, as illustrated in the table, occurred in 2010, with 16 documents, constituting 8.25 percent of the total.

The distribution of research papers related to fraud detection, organized by year, is detailed in Table 1.

Publications from 2010 garnered the highest number of citations, totaling 1,504 (with an average of 94 citations per publication). In contrast, papers from 1991 and 2020 received the least attention, with 35 total citations each. However, there has been a noticeable increase in the release of studies on whistleblowing and fraud

Table 1: Yearly Publication Growth

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

reporting since 2007 (refer to Figure 2). Despite the peak in publication trends occurring in 2010, public interest in investigating whistleblowing has continued to rise post-2010, as indicated by Google search results (see Figure 3). This suggests the evolution of the scientific discourse on whistleblowing until 2010, followed by the application of the study's findings in practical operational contexts within various institutions or businesses by the community.

After establishing the annual growth pattern of publications, the subsequent phase in elucidating the prevailing trend entails identifying the document types and subject areas. This process reveals the particular document formats and thematic domains renowned for their correlation with whistleblowing and fraud detection. By delving into these specifics, we gain deeper insights into the diverse forms and content areas prevalent within the scholarly discourse on whistleblowing and fraud detection. This meticulous analysis contributes to a more comprehensive understanding of the evolving landscape and focal points within these critical fields of inquiry.

### **Type of Document**

After identifying the document types and sources contributing to annual growth, the ongoing research endeavors within the domains of whistleblowing and fraud reporting are elucidated. The collected data undergoes initial scrutiny focusing on the inherent characteristics and provenance of the documents. Document type refers to the authenticity and structure of the materials, encompassing a variety of formats such as conference papers, essays, or book chapters. Meanwhile, source type delineates the origin of the document, whether it originates from a scholarly journal, conference proceedings, book series, monograph, or commercial publication. It is worth noting that the publication source may not always align precisely with the document's format, highlighting potential discrepancies in their categorization (Sweileh et al., 2017). This comprehensive examination allows for a nuanced understanding of the scholarly discourse surrounding whistleblowing and fraud reporting, taking into account the diverse forms and origins of the relevant literature.

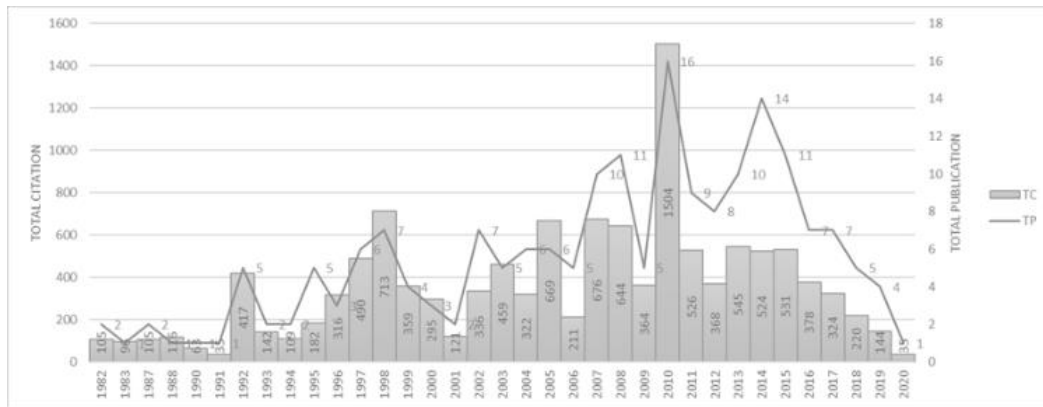


Fig 2. Aggregate Count of Publications and Citations per Annum

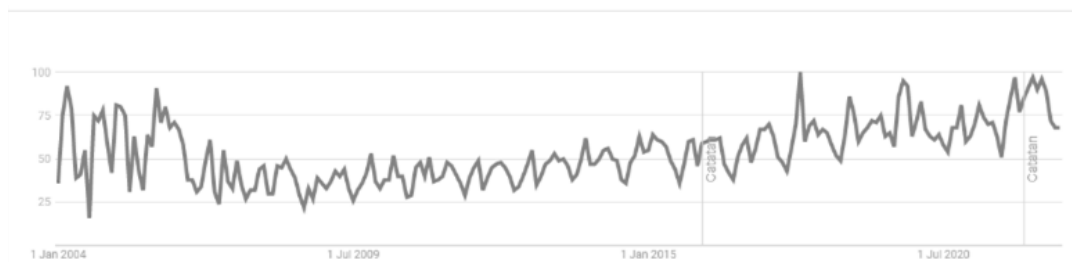


Fig 3. The Trend of Google Searches for the Term Whistleblowing from 2004 to 2022

Table 2 provides an overview of publications related to whistleblowing and fraud reporting, classified into eight distinct document types. Articles constitute the majority of publications, comprising 81.4 percent, followed by reviews at 12.9 percent, while other document types collectively contribute less than three percent of the total publications.

**Topic Area**

This research conducts a comprehensive classification of the published papers, aiming to discern the diverse topic areas within the

realm of whistleblowing and fraud reporting, as meticulously detailed in Table 3.

The resultant distribution illuminates the extensive scope of literature, covering a spectrum of subjects such as 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. Delving into the specifics, the table elucidates that approximately 24.24 percent of the scrutinized documents fall within the purview of Business, Management, and Accounting, closely trailed by Social Sciences, constituting 23.80 percent of the corpus. This nuanced classification provides valuable insights into the interdisciplinary nature of research in the field, showcasing the multifaceted dimensions that whistleblowing and

fraud reporting literature encapsulate across various academic domains.

After ensuring the accuracy of the current trend and impact of publications, an analysis was conducted to identify the most productive and influential nations, institutions, and authors in the field of whistleblower and fraud detection studies. The research addressed the second point by categorizing the articles based on the nations where they were published.

Table 2. Documents Type

Type of 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%

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%
Multidisciplinary	4	0.87%
Decision Sciences	4	0.87%
Environmental Science	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%

Table 4. 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 Association	United States	Journal of International Accounting Research; Auditing; Behavioral Research in Accounting	9	10	452	50.22	45.20
Springer New York	United States	Employee Responsibilities and Rights Journal	2	5	296	148.00	59.20
Elsevier Ltd.	United Kingdom	Accounting, Organizations and Society; Current Opinion in Psychology; Business Horizons	4	4	259	64.75	64.75
Lippincott Williams and Wilkins Ltd.	United States	Medical Care; Academic Medicine; American Journal of Nursing	5	5	222	44.40	44.40
Taylor and Francis Ltd.	United Kingdom	European Journal of Work and Organizational Psychology; Contemporary Nurse	2	3	134	67.00	44.67

**Most Active Publishers**

In this segment, we assess the present extent of collaboration and pinpoint the publishers most engaged in whistleblowing and fraud reporting. Notably, Springer Netherlands emerges as the leading publisher in this field, with the highest number of papers (57 total publications involving 48 authors) and accumulating a total of 4,295 citations, as detailed in Table 4. A noteworthy shift is observed as Wiley-

Blackwell Publishing Ltd surpasses SAGE Publications Inc., securing the position of the second-most active publisher in whistleblowing and fraud reporting.

**Analysis of Authorship**

Table 5 outlines the authors with notable contributions, each having published a minimum of two articles in this domain. Notably, J.P. Keenan emerges as the foremost researcher in fraud detection,

Table 5: Most active authors

Author name	Country	Affiliation	First Year	Last Year	Y	TP	TC	C/P	C/Y
J.P. Keenan	United States	The Institute for Leadership and Global Education	1990	2007	17	5	247	49.40	14.53
H. Park	South Korea	Chung-Ang University	2005	2014	9	4	385	96.25	42.78
T.M. Dworkin	United States	Indiana University	1987	2007	20	4	308	77.00	15.40
A.S. Kesselheim	United States	Harvard Medical School	2010	2012	2	3	169	56.33	84.50
B. Björkelo	Norway	University of Bergen	2010	2013	3	3	173	57.67	57.67
D. Jackson	Australia	University of Western Sydney	2010	2014	4	3	153	51.00	38.25
D. Lewis	United Kingdom	Middlesex University	2006	2014	8	3	106	35.33	13.25
G. King	United States	Indiana University	1997	2001	4	3	199	66.33	49.75
J.P. Near	United States	Indiana University	1983	2016	33	3	223	74.33	6.76
T. Barnett	United States	Louisiana Tech University	1992	1996	4	3	366	122.00	91.50
W. Vandekerckhove	United Kingdom	University of Greenwich Business School	2010	2019	9	3	103	34.33	11.44
A. Jones	United Kingdom	Cardiff University	2014	2014	1	2	74	37.00	74.00
E.Z. Taylor	United States	North Carolina State University	2010	2013	3	2	138	69.00	46.00
F. Elliston	United States	The Pennsylvania State University	1982	1982	1	2	105	52.50	105.00
J. Zhang	China	KPMG Internasional	2009	2009	1	2	116	58.00	116.00

Notes: TA stands for total number of authors; TP stands for total number of publications; TC stands for total citations; C/P stands for average citations per publication; C/Y is for average citations per year.

boasting five publications on the subject. Examining overall citations by author, H. Park secures the top position with 385 citations, followed closely by T. Barnett (366) and T.M. Dworkin (308). Impressively, a diverse pool of 2,948 authors has collectively contributed to over 1,133 publications on fraud detection, with W. Vandekerckhove remaining an active contributor, with the latest publications in 2019.

### Analysis of Keyword

Figure 4 presents a network visualization depicting co-occurring keywords that have been featured at least 10 times in titles and abstracts of scholarly publications. Through the utilization of network visualization techniques, the interrelationships and clusters among these related terms are readily discernible. At the heart of the network lies the central node, "mining," which symbolizes a pivotal term within the realm of

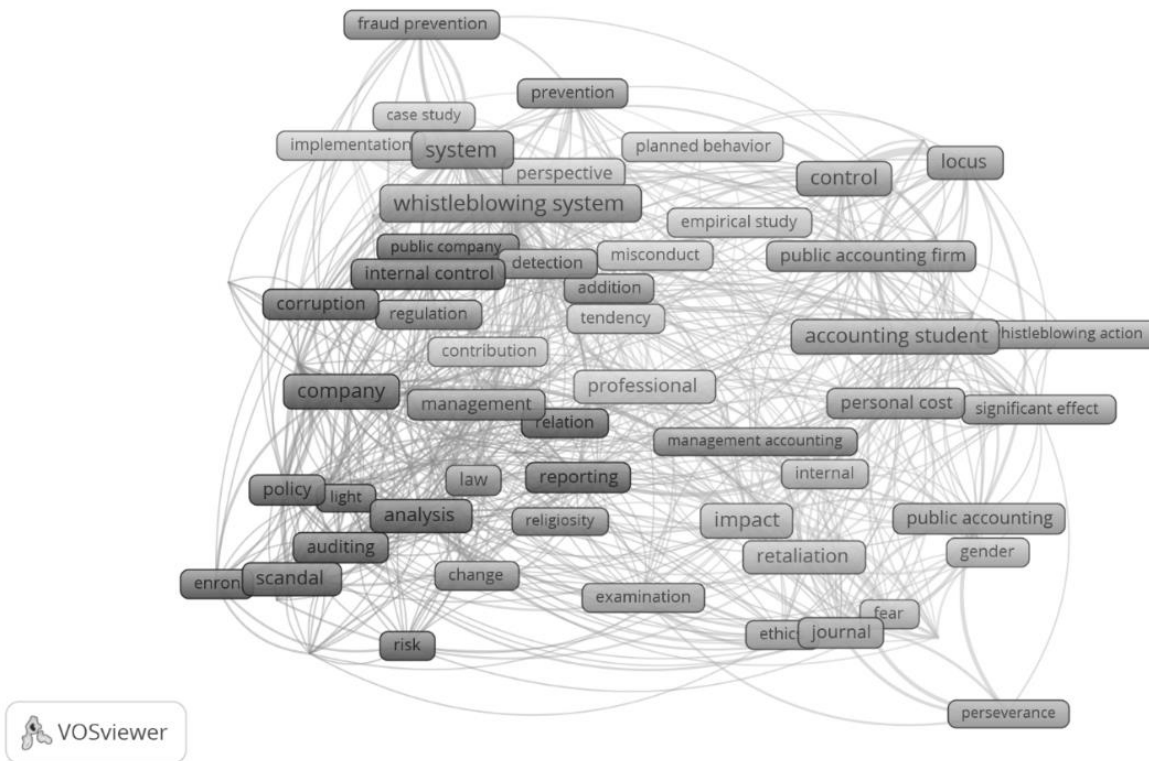


Fig 4: Visualization of the Network in Whistleblowing and Fraud Reporting Keyword Research

whistleblowing and fraud reporting literature.

The size of each node corresponds to the frequency of occurrence of the respective keyword, with larger circles indicating more prevalent mentions within the Scopus publication dataset. Line density serves as a visual indicator of the strength of relationships between keywords, thereby facilitating the identification of potentially underexplored research domains. Keywords sharing the same color tend to co-occur frequently, thereby accentuating potential research

frontiers and thematic clusters. For instance, terms such as "public accounting firm," "personal cost," "whistleblowing action," "locus control," and "significant effect"—colored in green—are closely interconnected within the network, underscoring their frequent co-occurrence in scholarly discourse. This visual representation not only enhances our understanding of the thematic landscape within whistleblowing and fraud reporting research but also provides valuable insights into emerging trends and areas ripe for further investigation.

Table 6: Determinants of Whistleblowing Intention

Determinant Aspect	Positive Determinants (+) of Intention to Conduct Whistleblowing	Negative Determinants (-) of Intention to Conduct Whistleblowing
Whistleblower Characteristics	Demographic characteristics such as age, gender, and professional experience, which may shape one's perspective and propensity towards whistleblowing actions. Additionally, ethical sensibilities, positive attitudes towards whistleblowing, perceived control over behavior, financial concerns, personal perceptions of responsibility, professional attitudes, and the perceived advantages of whistleblowing all contribute to the complex calculus involved in determining whether an individual is inclined to blow the whistle on misconduct. These factors collectively interplay to inform individuals' ethical decision-making processes and their willingness to report wrongdoing within organizational contexts.	Perceived drawbacks of whistleblowing; considering money as a means of influence
Organizational Characteristics	The company's size, age, reputation, and various factors within organizations influence ethical behavior. This includes historical achievements, official frameworks, and training programs that promote ethical awareness among employees. The prevailing ethical atmosphere, marked by transparency and accountability, affects employees' ethical decision-making. Additionally, practices like constrained stock compensation align employees' interests with long-term success and help shape the overall ethical culture. These organizational factors collectively impact employees' ethical conduct.	Retaliation for whistleblowing
Wrongdoer Characteristics	Severity of misconduct; evidence of misconduct	Relationship with the wrongdoer; power dynamics or favoritism involving the wrongdoer;

Table 7. Metrics of Citation

Description	Result
Years of Publication	1982 – 2020
Years of Citation	40 years (1982-2022)
Number of papers in total	194
Citations in total	12,444
Citations/paper	64.14
Citations/year	311.1
h-index	62
g-index	95

**Determinants of Whistleblowing Intentions**

Table 6 delineates investigations into the factors

influencing whistleblowing intentions across three primary domains: whistleblower traits, organizational attributes, and wrongdoer

characteristics. This synthesis draws from Jackson's (2014) study on nurses, as well as the works of Lee & Xiao (2018) and Gao (2017) concerning accountants.

These determinants act as measures for evaluating an individual's inclination toward engaging in whistleblowing activities, with heightened positive predictors indicating an increased likelihood of harboring intentions to blow the whistle. Conversely, negative predictors result in contrasting outcomes. Accountability pressures emanate from environments characterized by three essential elements: the whistleblower, the organizational structure, and instances of misconduct. This accountability pressure holds significant significance, as individuals experiencing such pressures tend to develop a heightened sense of responsibility for their actions, especially when faced with directives or ethical standards mandating adherence. This heightened awareness of accountability underscores the importance of fostering ethical conduct within organizational contexts and emphasizes the need for robust mechanisms to support whistleblowers in upholding integrity and transparency.

### **Analysis of Citation**

Table 7 offers a comprehensive summary of the citation metrics associated with the gathered papers up to the year 2020. It delineates the annual citation counts, revealing that over a span of 40 years (1982–2022), a total of 12,444 citations were amassed across 194 published papers. This equates to an annual average of 311.1 citations and an average of 64.14 citations per paper. These figures provide valuable insights into the impact and scholarly reception of the research contributions within the field of interest, highlighting the breadth of influence and engagement garnered by the published works over the decades.

### **Publication by Source Title**

The dissemination of research findings related to whistleblowing and fraud reporting occurs through a myriad of channels, reflecting the multifaceted nature of scholarly engagement with these critical topics. These channels include but are not limited to academic journals, conference proceedings, books, reports, and online platforms dedicated to scholarly discourse. Through these diverse avenues of dissemination, scholars and researchers contribute to the ongoing

dialogue surrounding whistleblowing practices, fraud detection mechanisms, and ethical considerations within organizational contexts.

Table 8, presented herein, provides a comprehensive overview of the prominent titles serving as active sources for research publications within this field. By delineating these titles, the table not only serves as a valuable resource for researchers seeking to explore relevant literature but also offers insights into the breadth and depth of scholarly engagement with whistleblowing and fraud reporting across various platforms.

The existence of such a diverse dissemination landscape underscores the interdisciplinary nature of the field, drawing upon insights from fields such as ethics, law, management, psychology, sociology, and criminology, among others. This interdisciplinary approach reflects the complex and multifaceted nature of whistleblowing and fraud reporting phenomena, which intersect with numerous aspects of organizational behavior, corporate governance, regulatory compliance, and social responsibility.

Moreover, the extensive scholarly involvement in addressing these topics signifies their

significance and relevance within contemporary academic discourse. By disseminating research findings through multiple channels, scholars aim to reach diverse audiences and foster broader awareness, understanding, and engagement with issues pertaining to whistleblowing and fraud reporting.

Notably, "Who blows the whistle on corporate fraud?" by Dyck (2010) stands out as a pivotal contribution to this field. Examining the trend and impact, 2010 marked a peak in publications, reflecting a culmination of scientific ideas on whistleblowing. This study also delves into influential publishers and authors, revealing Springer Netherlands as a leader with extensive contributions in journals like *Journal of Business Ethics* and *Crime, Law and Social Change*. Noteworthy researchers include J.P. Keenan, H. Park, T.M. Dworkin, A.S. Kesselheim, and W. Vandekerckhove.

Addressing the third question on the prevalent aspects of reporting fraud and whistleblowing, insights from VOSviewer's analyses indicate key themes. The top five keywords include "whistleblowing system," "accounting student," "public accounting," "company," and "personal cost." While recognizing the imperfections in search queries, these

Table 8. Top Whistleblower and Fraud-Reporting Articles

No.	Author (Year)	Research focus	TC
1	(Dyck, 2010)	Thorough analysis of strategies for external oversight in detecting corporate fraud, utilizing data from all instances of corporate fraud documented in companies from 1996 to 2000	638
2	(Mesmer-Magnus, 2005)	A comprehensive review of 193 correlation studies investigating the relationships between individual attributes, contextual factors, transgressions, and both the intention to blow the whistle and actual instances of whistleblowing in the context of corporate fraud	411
3	(Cross, 1998)	The existence of a whistleblower deference that supports the political preference of the minority member substantially increases the probability that the court majority will adhere to the established doctrine.	255
4	(Barnett, 1996)	The research concentrated on peer reporting at the individual level, investigating the factors that influence an individual's decision to report the misconduct of a peer	232
5	(Pope, 1992)	Creating ethical standards that effectively address the growing challenges encountered by the diverse membership in their everyday responsibilities as psychologists.	227
6	(Wu, 1997)	Acknowledging ethical and practical issues in the communication of medical errors to patients	216
7	(Jubb, 1999)	The main objectives of this research are to provide a definition of whistleblowing and support a limited application of the term	201
8	(Appelbaum, 2007)	Examine the impact of both undesirable deviant workplace behaviors (actions contravening organizational norms, policies, or internal standards) and positive deviant workplace behaviors (actions that conscientiously violate them) on organizations	177
9	(Rothman, 2000)	Recognizing four prospective approaches or advocating substantial alterations to current practices that could foster and implement medical professionalism	172
10	(Chiu, 2003)	Investigating the decision-making process of Chinese managers and professionals in terms of blowing the whistle, considering their locus of control and subjective evaluation of the whistleblowing objective.	169
11	(Dworkin, 1991)	Conducting both quantitative and qualitative analyses on 33 instances involving internal and external whistleblowers who faced wrongful dismissal for disclosing misconduct.	163
12	(Kaptein, 2011)	Examining how an organization's ethical culture influences employees' reactions to observed misconduct.	161
13	(Sims, 1998)	Predicting the decision to blow the whistle using organizational and intrapersonal characteristics.	157
14	(Alford, 2016)	Understanding the factors that lead an ordinary employee down a path resembling the trajectory of most whistleblowers towards martyrdom	138
15	(Park, 2009)	Investigating the suitability of the Theory of Planned Behavior in whistleblowing research involves assessing its established validity as a model that elucidates the interplay between attitudes, intention, and behavior. This evaluation aims to determine whether this theory can serve as a robust framework for comprehensively explaining whistleblowing phenomena.	129
16	(Park, 2005)	Investigating the impact of Confucian ethics and collectivism on the individual's intentions to blow the whistle.	122
17	(Waytz, 2013)	Five studies demonstrate that a tradeoff between fairness and loyalty affects individuals' likelihood of reporting misconduct.	120
18	(Fritzsche, 1988)	The study examines the impact of the severity of consequences for unethical behavior and the decision maker's position on the likelihood of making an ethical decision.	116
19	(Tavakoli, 2003)	Utilizing Hofstede's theory of International Cultures, this study explores the cultural distinctions between a set of managers from the United States and a comparable group from Croatia	115
20	(Seifert, 2010)	Utilizing organizational justice theory to formulate whistleblowing policies and procedures.	114



findings offer valuable insights.

Additionally, Table 6 outlines factors influencing whistleblower intent, emphasizing the importance of accountability, individual responsibility, and a moral community. The study encourages practitioners to enhance whistleblower mechanisms within their organizations to foster accountability and ethical conduct, promoting internal reporting and contributing to improved employee morale and organizational loyalty.

## **CONCLUSION, IMPLICATION AND LIMITATION**

This study aspires to discern the preeminent contributions in the realm of whistleblowing and fraud reporting, employing a judicious blend of citation and article title analyses, with the number of citations serving as a yardstick for gauging impact. Spanning a 40-year temporal arc from 1982 to 2022, the comprehensive analysis unveils a staggering 12,444 citations attributed to 194 published papers. On average, this translates to a noteworthy 311.1 citations per year, reflecting a robust and sustained scholarly impact, and an average of 64.14 citations per paper, underscoring the individual influence of each publication.

An exemplary contribution within this body of literature is Dyck's (2010) seminal work entitled "Who blows the whistle on corporate fraud?" which has garnered a remarkable 638 citations, underscoring its significant impact in scholarly circles. This seminal study meticulously explores the complexities surrounding external control mechanisms in the detection of corporate fraud, drawing upon documented incidents spanning the period from 1996 to 2000. Dyck's research serves as a pivotal cornerstone within the broader landscape of whistleblowing and fraud reporting inquiry, shedding light on crucial dimensions of corporate governance and accountability.

While recognizing the comprehensiveness of Scopus, it is prudent to acknowledge the potential limitations of its coverage, prompting consideration of alternative databases such as Web of Science, Google Scholar, and Dimensions for future investigations. Despite inherent constraints, the present study represents a valuable addition to the scholarly discourse by providing a comprehensive overview of recent advancements in the fields of whistleblowing and fraud detection research, facilitated by a robust bibliometric approach. This holistic analysis not only enriches our

understanding of the evolving dynamics and challenges within these domains but also contributes to the ongoing dialogue surrounding corporate governance and ethical conduct, thus fostering continued scholarly engagement and inquiry.

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