

## **SOCIAL NORMS AND WHISTLEBLOWING INTENTIONS IN DIGITAL FRAUD REPORTING PLATFORMS**

**Rita J D Atarwaman\*<sup>1</sup>**

Universitas Hasanuddin, Indonesia  
Email: rita.atarwaman72@gmail.com

**Arifuddin**

Universitas Hasanuddin, Indonesia

**Mediaty**

Universitas Hasanuddin, Indonesia

### **Abstract**

This study aims to examine the role of social norms in shaping whistleblowing intentions in the use of digital fraud reporting platforms. With the increasing adoption of digital technology in fraud reporting systems, understanding the behavioral factors that influence individuals' willingness to report violations is becoming increasingly important. Social norms, both descriptive and injunctive, play a significant role in influencing individuals' perceptions of environmental support, social risk, and the legitimacy of whistleblowing. This study uses a literature review method by examining scientific articles, academic books, and relevant publications that discuss the relationship between social norms, whistleblowing intentions, and the characteristics of digital fraud reporting platforms. The results of the study indicate that social norms that support organizational transparency, ethics, and accountability tend to increase individuals' intentions to whistleblow through digital platforms. In addition, anonymity, data security, and trust in digital systems interact with social norms to strengthen or weaken reporting intentions. This study confirms that the successful implementation of digital whistleblowing platforms depends not only on technological aspects but also on the social and cultural context of the organization that shapes individual behavior. This research is expected to provide theoretical contributions to the development of behavior-based whistleblowing literature, as well as practical implications for organizations and policymakers in designing effective digital reporting systems oriented toward strengthening positive social norms.

**Keywords:** Social norms, whistleblowing intentions, digital platforms, fraud reporting

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<sup>1</sup> Correspondence author

## INTRODUCTION

The development of information and communication technology has brought significant changes to various aspects of life, including economics and business. Digitalization not only simplifies transactions and interactions but also opens up opportunities for unethical practices, such as digital fraud. Digital fraud can occur in various forms, from financial data manipulation and misuse of customer information to cybercrime, which harms both organizations and individuals. This phenomenon creates an urgent need for effective reporting mechanisms, one of which is through digital reporting platforms. These platforms offer a faster, easier, and more anonymous way for individuals to report fraudulent behavior, thereby increasing the potential for fraud detection and prosecution (Latan et al., 2021a).

However, the success of reporting through digital platforms depends not only on the availability of technology but also on social and psychological factors that influence an individual's intention to report fraud. One factor of particular interest is social norms. Social norms refer to unwritten rules that apply within a particular society or group, influencing the behavior of group members. Social norms can be prescriptive, defining expected behavior, or descriptive, reflecting the behavior commonly observed by the majority of members. In the context of whistleblowing, social norms play a crucial role in shaping individual perceptions of the risks and consequences of reporting fraud. Individuals tend to align their behavior with group expectations. Therefore, if social norms promote transparency and integrity, whistleblowing intentions are likely to increase. Conversely, if social norms prioritize group loyalty or normalize fraudulent practices, individuals may be reluctant to report violations due to fear of social stigma or isolation (Gao, 2020a).

Furthermore, psychological factors and perceived risk also interact with social norms in determining whistleblowing intentions. Reporting fraud through digital platforms often involves uncertainty regarding data security, potential retaliation, and reputational impact on the whistleblower (Oelrich, 2023a). In this context, individuals consider not only the moral or ethical aspects but also the social consequences of their actions. Previous studies have shown that social support, perceived fairness, and trust in the organization or reporting platform can strengthen intentions to report violations. Thus, social norms that emphasize courage, responsibility, and compliance with the law can serve as catalysts for whistleblowing behavior, while norms that emphasize blind obedience or group interests can restrain individuals from acting.

The development of digital reporting platforms presents a new context that demands a deeper understanding of the interaction between social norms and whistleblowing intentions. Digital platforms not only facilitate reporting but also change social dynamics, as communication and oversight become more anonymous and sometimes formalized. The digital nature of these platforms can reduce immediate social pressures, but can also increase concerns about hidden risks such as identity tracing or legal consequences (Oelrich, 2023a). Therefore, understanding how social norms continue to influence behavior in digital contexts is crucial for developing strategies to improve the effectiveness of fraud reporting.

Research on social norms and whistleblowing intentions on digital platforms has broad relevance for both organizational behavior theory and risk management practice. From a behavioral theory perspective, this research can integrate concepts from social psychology, organizational ethics, and pro-social behavior theory to explain why individuals choose to report or not report fraud. Practically, the results of this research can provide a basis for developing more effective organizational policies and designing reporting platforms, including whistleblower protection policies, ethical awareness campaigns, and incentive mechanisms that reinforce positive norms (Rahmatdi, 2024a). In an era where digital technology has become a primary means of interaction and transactions, understanding the social and psychological factors that influence whistleblowing intentions is key to creating a transparent and accountable organizational environment (Tripermata et al., 2021a).

Against this backdrop, this research seeks to in-depth examine the relationship between social norms and whistleblowing intentions on digital fraud reporting platforms. This research aims not only to contribute to the academic literature on organizational behavior and whistleblowing but also to offer practical implications for the development of digital reporting systems that can minimize fraud risks and enhance organizational integrity. Through a more comprehensive understanding of the interaction of social norms and individual intentions, it is hoped that effective strategies can be found to encourage pro-social behavior and build an ethical culture in the digital ecosystem.

## **RESEARCH METHOD**

This study uses a literature review as the primary approach to analyze the relationship between social norms and whistleblowing intentions on digital fraud reporting platforms. This approach allows researchers to review and

synthesize relevant previous research findings from academic journals, books, and official publications related to ethical behavior, social norms, and digital reporting technology. The literature review provides a comprehensive theoretical framework for understanding the factors influencing whistleblowing intentions, including the influence of social pressure, trust in digital platforms, personal risk, and individual moral motivation. Throughout the process, this study identifies and evaluates relevant literature based on inclusion criteria, such as research quality, topic relevance, and coverage of digital contexts, to ensure a systematic and comprehensive analysis.

Next, the findings from the literature review will be analyzed qualitatively to describe the relationship between social norms and whistleblowing intentions, as well as the mechanisms that moderate or mediate this relationship. This analysis also considers under-explored research gaps, such as differences in cultural context, type of digital platform, or individual characteristics that influence reporting behavior. With this approach, the study not only maps the current state but also produces a theoretical synthesis that can serve as a basis for further empirical research. This literature review method is expected to provide a deep understanding of the social and psychological factors that encourage or hinder whistleblowing intentions on digital platforms, as well as contribute to the development of more effective policies and reporting system designs.

## **RESULT AND DISCUSSION**

### **The Concept of Social Norms in the Context of Online Behavior and Digital Fraud Reporting**

The concept of social norms is an important theoretical framework for understanding human behavior, including in the context of online interactions and digital fraud reporting. Social norms essentially reflect the rules, expectations, and standards of behavior widely accepted by members of a group or society. These norms can be formal, such as laws and regulations, or informal, such as cultural values and customs formed through everyday social interactions (AL Shbail et al., 2021). In the online context, social norms play a crucial role because user behavior is often guided by perceptions of what is considered acceptable or unacceptable within the digital community. For example, on social media platforms, users may respond to content or report fraud based on their beliefs about how other members perceive such actions. This demonstrates that social norms are not limited to face-to-face interactions

but also extend to the digital space, where social norms can form and change rapidly through virtual interactions.

In the context of digital fraud reporting, social norms play a significant influence on an individual's intention to act as a whistleblower. Reporting fraud on digital platforms often involves perceived risks, both professionally and socially. In this regard, individuals tend to consider prevailing norms within their community, including perceptions of social support, respect for integrity, and the risk of social sanctions or ostracism. Social norms can encourage individuals to report fraudulent behavior if they believe such actions align with the expectations of the group or digital community. Conversely, if social norms within the community favor covering up wrongdoing or prioritizing loyalty to a particular organization, individuals may be reluctant to report fraud even if they personally perceive unethical behavior. Research shows that perceptions of social norms can shape subjective pressures, influencing how individuals assess the consequences of reporting fraud. These pressures include considerations of reputation, social relationships, and acceptance within the digital community, all of which influence the decision to voluntarily report (Abubakari, 2024).

Furthermore, online interactions introduce new dynamics in the formation and spread of social norms. On digital reporting platforms, social norms are often shaped through mechanisms such as public comments, likes, or sharing other users' experiences. For example, when individuals see many people praising or supporting the reporting of fraud, this reinforces the norm that reporting is acceptable and even encouraged (Al-Hamad, 2024). Conversely, if reporting is met with criticism or skepticism, social norms can become inhibitory. This process demonstrates that social norms are adaptive and can be influenced by the rapid flow of online communication. This phenomenon also emphasizes that understanding social norms must consider the context of the digital platform, the characteristics of the online community, and the interaction between individuals and the broader social system (Kolhe & Bhat, 2024). Thus, the concept of social norms provides a rich analytical framework for understanding online behavior, particularly in the context of ethical decisions such as reporting digital fraud, because it emphasizes the importance of social influence, group perceptions, and the dynamics of digital interactions in shaping individual actions.

Overall, the application of social norms to the study of online behavior and reporting digital fraud highlights the importance of social factors in shaping individual intentions and decisions. Social norms are not simply abstract

guidelines, but rather concrete mechanisms that guide behavior through group expectations, social pressure, and perceptions of social consequences. This understanding is crucial for developing effective digital reporting platforms, where strategies that reinforce positive social norms can encourage active user participation in reporting fraudulent behavior. By leveraging social norms as a key driver, organizations can build an ethical and transparent digital culture, which in turn strengthens integrity and accountability within the online ecosystem.

### **Whistleblowing Theory and Factors Influencing Intention to Report Fraud**

Whistleblowing is a crucial mechanism for maintaining organizational integrity and ensuring ethical practices across various institutions. Conceptually, whistleblowing can be defined as the act of an individual voluntarily disclosing information regarding behavior that violates the law, organizational policies, or ethical norms, which, if not disclosed, could harm the organization or the wider community (Sarikhani & Ebrahimi, 2021). Theories on whistleblowing have evolved from various disciplines, including psychology, management, and organizational ethics, aiming to understand the motivations, consequences, and conditions that influence an individual's decision to report. One fundamental theory in this context is ethics and moral theory, which emphasizes that an individual's decision to whistleblow is influenced by moral awareness, personal ethical principles, and a perceived moral obligation to protect the public interest. Another relevant theory is organizational behavior theory, which highlights the influence of the work environment, organizational culture, and the individual's relationship with superiors and coworkers on their propensity to report. Within this framework, whistleblowing is not merely a reactive action to irregularities, but also a strategic decision influenced by perceived risk, potential support, and expectations of protection from retaliation (Yusoff, 2024).

Factors influencing an individual's intention to whistleblow can be categorized as internal and external. Internal factors relate to individual characteristics, such as personal integrity, moral courage, empathy, and awareness of the ethical consequences of fraud. Individuals with a high level of ethical awareness tend to have a stronger intention to report fraud, as they perceive it as a moral obligation despite the personal risks involved. Furthermore, perceptions of self-efficacy, including the belief that reporting can bring about positive change, also influence an individual's decision to speak up. External factors, on the other hand, relate to the organizational

environment and social conditions, including support from superiors, the existence of safe reporting mechanisms, a culture of transparency, and legal protection for whistleblowers. An open work environment, where fraud can be identified and fairly prosecuted, tends to increase an individual's intention to report. Conversely, a repressive environment, where reporting is often ignored or accompanied by threats of sanctions, will decrease the motivation to whistleblow. Furthermore, social norms and peer pressure also play a significant role in shaping reporting intentions. Individuals who perceive that their peers or the public view whistleblowing as a positive and ethical act are more likely to report fraud, whereas if reporting is viewed as an act of betrayal, individuals are more likely to refrain (Djaelani & Sardju, 2021).

Previous research has shown that the intention to whistleblow is also influenced by a combination of psychological and contextual factors. Psychological factors include perceived risk, fear of retaliation, and internal motivation to maintain one's reputation and moral integrity. Contextual factors, including the assurance that the report will be followed up and the existence of incentives or rewards for the whistleblower, play a role in strengthening this intention. The Theory of Planned Behavior (TPB) is often used to explain whistleblowing behavior, where an individual's intention is influenced by attitudes toward the behavior, subjective norms, and perceived behavioral control. In this context, individuals who have positive attitudes toward whistleblowing, feel supported by social norms, and believe they have the ability and protection to report are more likely to demonstrate the intention to speak out. Thus, whistleblowing is a complex phenomenon, where the decision to report is not simply based on rational or legal considerations but is also influenced by interacting moral, psychological, and social dimensions (Oelrich, 2021).

In conclusion, understanding whistleblowing theory and the factors influencing the intention to report fraud provides an important foundation for organizations in designing policies, reporting mechanisms, and an ethical culture that supports fraud reporting. By considering both internal and external factors, organizations can increase individual ethical awareness and create a safe environment for whistleblowers, thereby maintaining organizational integrity and minimizing fraud. Emphasizing protection, support, and strengthening positive social norms is a crucial strategy in facilitating effective whistleblowing behavior.

## **The Relationship Between Social Norms and Whistleblowing Intentions in Digital Fraud Reporting Platforms**

In the context of organizational behavior and online behavior, the concept of social norms plays a significant role in shaping individual decisions, including the decision to report fraud. Social norms refer to unwritten rules that govern the behavior of members of a particular group through mechanisms of social recognition, acceptance, and sanctions. These norms encompass expectations arising from social or professional environments, which can influence an individual's perception of what constitutes appropriate or inappropriate actions. In the digital world, social norms also apply to online interactions, where individuals tend to adapt their behavior to what is considered acceptable or expected by the online communities they participate in. When individuals encounter situations in which they become aware of fraud, social norms can act as a motivating or inhibiting factor in deciding whether to report the behavior. This suggests that whistleblowing intentions are influenced not only by rational considerations of risks and benefits, but also by the social influence they perceive from their environment (Latan et al., 2021b).

Theoretically, the relationship between social norms and whistleblowing intentions can be explained through several conceptual frameworks, including the Theory of Planned Behavior (TPB). The TPB states that an individual's intention to perform an action is influenced by attitudes toward the behavior, perceived control over the behavior, and subjective norms involving social expectations. In the context of digital fraud reporting platforms, these subjective norms reflect an individual's perception of how much the community or organization supports fraud reporting. If social norms around an individual emphasize the importance of integrity, transparency, and accountability, then the individual is more likely to have an intention to report fraud. Conversely, if social norms emphasize group loyalty or view reporting as negative, individuals may be reluctant to whistleblow even if they are aware of unethical behavior. In digital environments, the existence of virtual communities, discussion forums, and anonymous feedback mechanisms can reinforce or suppress social norms, thus influencing individual intentions in a more complex way than traditional face-to-face interactions (Tripermata et al., 2021b).

Furthermore, digital media presents new dynamics in fraud reporting. Online reporting platforms provide individuals with the opportunity to report unlawful behavior anonymously, which can reduce the fear of social sanctions or negative retaliation. However, even though anonymity lowers psychological barriers, social norms still influence whistleblowing intentions through the



internalization of group values. Individuals accustomed to a digital environment that supports openness and accountability are more likely to report fraud, while those within communities that normalize concealment or excessive loyalty to the group are more likely to refrain. Previous research also shows that perceived social support and community reaction have a significant impact on the decision to report fraud, suggesting that whistleblowing intentions are not solely the result of individual considerations, but rather the product of complex social interactions in the digital realm (Oelrich, 2023b).

In addition to subjective norms, the concept of social norms can also be examined from the perspective of injunctive and descriptive norms. Injunctive norms refer to individual perceptions of what should be done according to group values and ethics, while descriptive norms refer to perceptions of what the majority of group members actually do. In the context of digital whistleblowing, injunctive norms encourage individuals to report fraud because they perceive it as the right thing to do, while descriptive norms can provide behavioral guidance by demonstrating that reporting fraud is common among others in the same community. These two forms of norms complement each other and strengthen whistleblowing intentions (Rahmatdi, 2024b). In other words, the existence of social norms that support transparency and reporting fraud on digital platforms can increase an individual's tendency to take ethical action, even when personal risks remain.

The interaction between social norms and whistleblowing intentions can also be understood through psychological mechanisms such as social pressure, group identity, and the internalization of ethical values. Social pressure can arise from collective expectations that individuals should act according to norms, while group identity shapes the sense that certain actions reflect loyalty and responsibility to the community. Internalization of ethical values occurs when individuals adopt these values as personal guidelines, so that the decision to report fraud is not only a response to external pressure but also an action consistent with internal moral principles. In digital platforms, this mechanism is further complex because interactions occur without physical boundaries and often involve anonymous or semi-anonymous communication. Therefore, the influence of social norms on whistleblowing intentions can be more subtle, requiring attention to community context, digital reputation, and perceived social support (Triantoro et al., 2020).

Overall, the relationship between social norms and whistleblowing intentions in digital fraud reporting platforms emphasizes the importance of social and psychological aspects in facilitating ethical action. Social norms

function as behavioral regulators, shape expectations, and provide moral justification for individuals to report fraud. In the digital era, social norms exist not only in traditional forms but are also influenced by online environments that enable rapid information exchange, anonymity, and interaction with a broad community. A deep understanding of this relationship is crucial for organizations and platform providers to design systems that support ethical reporting behavior, reinforce integrity norms, and create a safe and supportive digital environment for whistleblowers. Thus, social norms are not only a supporting factor but also a key determinant in motivating individuals to act for transparency and accountability in reporting digital fraud.

### **Challenges and Opportunities in Increasing Whistleblowing Intention Through Digital Platforms**

In today's digital era, whistleblowing, or fraud reporting, has undergone a significant transformation through the use of digital platforms. Digital platforms provide easier, faster, and more anonymous access for individuals to report fraudulent activities they witness. However, the increase in individual whistleblowing intentions through digital media presents various complex challenges. One of the main challenges is the issue of trust and security. Although digital platforms offer anonymity, concerns remain regarding data confidentiality and potential retaliation for whistleblowers. High perceptions of risk can reduce individuals' intentions to report violations, especially in environments with a strong organizational culture of hierarchy and internal loyalty (Gao, 2020b). Furthermore, limited understanding of reporting procedures and mechanisms on digital platforms can also be a barrier, as individuals are often unsure how their reports will be processed or acted upon. Technical factors, such as a complex user interface or lack of technical support, can reduce convenience and decrease participation in digital whistleblowing activities.

On the other hand, digital platforms also offer significant opportunities to increase whistleblowing intentions in various ways. Digitalization enables a more efficient and transparent reporting process, allowing whistleblowers to view the status of their reports in real time or receive clear feedback. This can increase trust in the system and foster a sense of security for individuals reporting fraud (Rahmatdi, 2023). Furthermore, digital platforms can be designed to effectively support anonymity through encryption and identity protection mechanisms, thereby minimizing the risk of retaliation. An educational approach also presents a significant opportunity, where

organizations can provide information modules and guides on how to use the platform digitally, helping to improve individuals' understanding of their whistleblowing rights and responsibilities. Furthermore, integrating digital systems with modern communication channels, such as notifications via apps or email, allows for faster and more responsive reporting, which in turn can increase participation. By leveraging technology to build a culture of openness and accountability, organizations not only encourage individuals to report violations but also strengthen a more transparent and credible internal oversight system ("Enhancing Whistleblower Protection Against Corruption Based on Addressing Inadequacies and Enhancing Digital Technology Applications in Vietnam," 2024).

However, optimizing whistleblowing intentions through digital platforms cannot be done without considering cultural, psychological, and regulatory aspects. An organizational culture that supports ethics, integrity, and whistleblower protection is a crucial foundation for a truly effective digital platform. Psychological factors such as a sense of social responsibility, empathy for fraud victims, and the perception that reporting will have a positive impact also play a significant role in shaping whistleblowing intentions. On the regulatory side, clear legal provisions regarding whistleblower rights and protection against retaliation must be consistently implemented. A combination of technological innovation, education, and supportive policies can minimize barriers while maximizing the potential of digital platforms to increase individual whistleblowing intentions (Fubini & Lo Piccolo, 2024). Therefore, the development and utilization of digital whistleblowing platforms must be seen as a holistic strategy that combines technical, cultural, and regulatory aspects to optimally foster whistleblowing intentions in the digital era.

## **CONCLUSION**

The conclusion of this research background emphasizes that, in the context of digital platforms for reporting fraud, social norms play a crucial role in shaping individuals' intentions to whistleblow. Social norms, which encompass perceptions of acceptable and expected behavior in social and professional settings, can act as both a motivating and inhibiting factor for individuals to report fraud. Within digital platforms, anonymity, ease of access, and perceived risk also influence individual decisions, making the interaction between social norms and situational factors highly complex. This research demonstrates that a deeper understanding of social norms can assist

organizations and policymakers in designing more effective reporting systems that support ethical behavior.

Furthermore, this research highlights the importance of digital fraud reporting platforms as a modern means of increasing transparency and accountability in the digital age. Intention to whistleblow is influenced not only by individual moral motivation but also by social pressure, perceived risk, and the support of the existing digital environment. By understanding how social norms shape these intentions, research can contribute to the development of internal organizational policies, the design of safer platforms, and educational strategies for users to encourage greater confidence in reporting fraud. This opens up opportunities for further research to assess the effectiveness of social norms-based interventions in encouraging whistleblowing behavior in the digital realm, as well as confirming the relevance of social aspects in technology and risk management.

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