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MAPPING WHISTLEBLOWING THROUGH THE ROLE OF WHISTLEBLOWERS: A BIBLIOMETRIC ANALYSIS

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ABSTRACT

This study explores whistleblowing's role in addressing fraud and corruption in Indonesia. Using bibliometric analysis, we examined publication trends, document types, subject areas, influential authors, and critical topics in whistleblowing research from 2014 to 2023. Data were collected from the Scopus database, analyzed with the Publish or Perish application, and visualized using a VOS viewer. The results show that articles dominate the field, making up 80.25% of total citations. The findings have significant implications for policymakers, practitioners, and academics. It is a beneficial overview of whistleblowing research, but it only needs to be better and measured based on these findings. These insights do not offer actionable guidelines or strategies but work as, at most, a compass map of existing research trends and areas of interest in whistleblowing discussions. However, the lessons could form a valuable database for anyone to understand the current status of the research ecosystem. However, more than insights alone need to be directly translated into practical designs or applications like building up a system for whistleblowing and anti-fraud, et cetera, which would require further (more applied) studies.

Keywords: Bibliometric Analysis, Corruption, Fraud, Transparency, Whistleblowing

INTRODUCTION

Cases of fraud in Indonesia have been increasingly prevalent in the public and private sectors. Particularly in the public sector, corruption is a significant issue, as

confirmed by the Association of Certified Fraud Examiners (ACFE Indonesia, 2020), which reported that the percentage of corruption cases in Indonesia reached 64.4%, followed by asset misappropriation at 28.9% and financial statement fraud at 6.7%. Crimes in organizations, such as corruption and fraud, will threaten long-term social and economic development in developing and developed countries. Weakness in preventing these activities can cause problems such as market imbalances and depreciation of local and international revenue (Mustapha et al., 2023).

The government strives to combat the widespread fraud problem amidst the rising incidences of fraudulent crimes. The fact that many breaches remain undeniable despite efforts shows critical gaps in the present system and the urgent need to continue research and improvements in fraud detection and reporting in the accounting industry (Dhewi, 2023). Whistleblowing is crucial in preventing corruption and misconduct within organizations (Nicholls et al., 2021). According to the ACFE Indonesia (2020), there has been a shift in fraud perpetrators; previously dominated by owners and managers, fraud is now predominantly committed by employees (Wahyulistyo & Cahyonowati, 2022). Whistleblowing refers to disclosing violations or unlawful behaviors, such as corruption or other actions that can harm the company or stakeholders. These violations are reported to company management internally or externally by personnel or legal entities to address the misconduct (Archanti & Rohman, 2024; Mande & Anggraeni, 2022). According to Simbolon & Kuntadi (2022), whistleblowing is disclosing information by an organism's current or previous member who believes that illicit, degenerate, or compelled actions against the law have been committed, thus influencing organizational behaviors.

Whistleblowing can be defined as an individual's behavior to disclose information strongly believed and supported by evidence, indicating that someone has committed a violation within an organization, such as illegal activities, corruption, and other misconduct (Farooq et al., 2022; Nuswantara, 2023). Whistleblowing mechanisms are most effective when someone can report activities to detect fraudulent or illegal activity to prevent or deter such activities within an organization (Dungan et al., 2019; Kaptein, 2022). However, many studies show that many employees do not report unethical behavior or illegal activity out of fear or distress, fearing retaliation from superiors or top management against the whistleblower (Hassan, 2015; Mustapha et al., 2023). It implies that if employee fraud is not promptly addressed, it can result in significant losses and potential bankruptcy for the company or organization.

For the effective functioning of violation reporting, there must be whistleblowing channels that ensure the safety of the whistleblowers. A whistleblower reports fraudulent activities or information related to legal or regulatory violations (Majid et al., 2022; Zarefar & Arfan, 2017). According to Supreme Court Circular No. 4 of 2011, a whistleblower knows and reports specific criminal acts covered by this circular and is not involved in the reported criminal act. Whistleblowers play a crucial role in uncovering fraudulent activities within an organization.

Employee fraud within an organization is highly concerning, as employees are expected to collaborate as whistleblowers but instead become perpetrators. Causes of fraud include low and inadequate workplace controls, personal financial pressures, and a high lifestyle (Thomas, 2020; Wahyulistyo & Cahyonowati, 2022). The role of whistleblowers is vital for the government to uncover errors and unethical behavior in public institutions to strengthen public accountability and increase transparency. It is undoubtedly difficult for someone to become a whistleblower, as they face the dilemma

of reporting fraud or letting it happen (Iskandar & Saragih, 2018; Jeon, 2017; Primasari & Fidiana, 2020). The importance of eradicating undetected fraud in the workplace is not simply the dependability of anti-corruption as in this case, it is the need to find new ways that are more creative and can strengthen the overall system better (Dhewi, 2023; Mehrotra et al., 2020). Regarding the comprehensive understanding of how a person views and is involved in the whistleblowing mechanism, it is believed that this study highlights the increasing importance of whistleblowing in preventing fraud (Joenperä et al., 2022).

Disclosure of fraud from complaints through whistleblowers has proven more influential than other methods, such as internal or external audits (Majid et al., 2022). Mustapha et al. (2023) found that the whistleblower decides whether to speak up or remain silent by considering the implications and benefits of reporting information. In addition, before reporting fraud, the whistleblower should be provided with organizational support, guidance to staff in reporting illegal activity, identity protection, and the circumstances of the whistleblower when attempting to report fraudulent acts. Whistleblowers have legal protections to reduce the fear of threats from internal or external parties through law number 4 of 2011 regarding the Behavior of Whistleblowers and Cooperating Offender Witnesses (Justice Collaborators) in Certain Criminal Cases. Additionally, Law No. 13 of 2006 provides physical and special treatment, mental protection, and protection under the law and rewards (Azzahra & Hutabarat, 2021).

According to Indonesian Corruption Watch, fraud cases in Indonesia tend to increase from 2014 to 2023 with an increasing number of fraudsters. This data can be seen in the table below.

Table 1. Indonesia Fraud Case Data

Year	Case	Suspected
2014	629	1.328
2015	550	1.124
2016	482	1.101
2017	576	1.298
2018	454	1.087
2019	271	580
2020	444	875
2021	533	1.173
2022	579	1.396
2023	791	1.695

Source: (Bayu, 2023; Guritno & Ramadhan, 2024; Yahya & Erdianto, 2021)

Based on the table above, it can be seen that fraud cases that occur in Indonesia tend to increase, and in 2023, have the highest number of cases, with a total of 791 cases and 1,695 suspects. Fraud cases will continue if solutions are not immediately taken to reduce them. It is the basis for the fact that in Indonesia, there is still a weak system of supervision of suspects and a lack of integrity among individual fraudsters. Therefore, there is a need to increase supervision in an organization and be aware of the consequences of fraud committed by perpetrators.

The importance of researching whistleblowing and fraud reporting becomes evident when discussing cases that highlight the pressure of these issues, which is a hurdle that organizations must face. One notable case involved an employee committing corruption by embezzling IDR 6.1 billion by breaking into a safe at PT Bank Pembangunan Daerah Tbk (BEKS) (Octaviano & Dewi, 2024). Although there is much research related to whistleblowing, there is still an interest in finding reasons and measuring perceptions of fraud perpetrators regarding whistleblowing.

Previous studies have provided fundamental directions for the development of this review. Nicholls et al. (2021) in their research conducted in Europe on those who identified the dimension of whistleblowing intention using applications such as Academic Search Premier, CINAHL Complet, Education Research Complete, ERIC, Medline, PsycARTICLES, PsycINFO, Regional Business News, and SPORTDiscus, the results explained the factors that led a person to commit whistleblowing intention. Mrowiec (2022) conducted research related to whistleblowing but focused on internal issues from 1990 to 2022 and obtained data through ProQuest, EBSCO, and Taylor & Francis. This study produced significant factors were identified during whistleblowing and then associated with one of the fields.

The same research was conducted by (Wahyulistyo & Cahyonowati, 2022), who conducted bibliometric research related to employee fraud in Indonesia from 2011 to 2020 using the Scopus database through the website and produced the development of trends related to employee fraud in that year (Arifah et al., 2023; Dhewi, 2023) conducted bibliometric research related to whistleblowing with a vulnerable period from 1982 to 2022 and obtained data through the Scopus website. Ansaripour et al. (2022) conducted research in the United States, the United Kingdom, and Australia in their research on whistleblowing through the Web Of Science database from 1970 to 1993, explaining and visualizing the issue of whistleblowing.

The uniqueness of this study lies in its detailed analysis of whistleblowing research in Indonesia, focusing on the critical period from 2014 to 2023. This timeframe was chosen due to significant developments in anti-corruption efforts and the role of whistleblowers during this period in Indonesia. Unlike most research emphasizing Western contexts, this study concentrates on Indonesia, providing a nuanced perspective on how whistleblowing has evolved in response to corruption dynamics specific to the country. In order to support this, the study integrates secondary data on corruption cases, legislative changes, and whistleblower activities from 2014 to 2023, which are discussed in the introduction. This approach contextualizes the analysis and strengthens the relevance of the selected period in understanding whistleblowing trends within Indonesia's unique socio-political landscape.

The theoretical study offers practical advice for policymakers, practitioners, and academics. Understanding whistleblowing can help create better policies and practices to improve organizational transparency and accountability. By identifying influential authors and prevalent topics, this study helps guide future research. It benefits new researchers who want to connect with the most impactful work in the field. Ultimately, the findings guide designing effective whistleblowing mechanisms and anti-fraud measures. It is valuable for public and private sector organizations looking to build solid systems for detecting and preventing fraud. Thus, this study offers significant insights into whistleblowing in Indonesia, laying the groundwork for future research and practical efforts to fight fraud and corruption.

Bibliometric analysis has two techniques, namely (1) performance analysis, which focuses on determining the quantity of evaluation of a publication; (2) science mapping, which is made up of several other techniques, one of which is Co-Word. Co-word analysis will calculate how many keywords from a publication or research document appear simultaneously in the researched article. It can be in the form of data for a research topic Tupan et al. (2018) so that the co-word will indicate a word that has a relationship and the same frequency of occurrence of the word (Azzahrawaani et al., 2023).

This article uses science mapping techniques based on bibliometric analysis to expose existing knowledge structures and potential evolution patterns in whistleblowing research. A bibliometric analysis is the most common science mapping method in this study, which enables a particularly systematic examination of trends and keyword co-occurrence authors who are influential at the field level. This mapping of relationships among different outputs provides an overview of the intellectual landscape concerning whistleblowing, shedding light on research focus and possibly missing links using keyword density and co-authorship networks. This science mapping method was applied to visualize insights on the organization of knowledge's structure (keywords) and identify where more efforts should be made in the research community (co-authors).

This research offers science mapping techniques to demonstrate identifying knowledge through existing structures and anticipating future whistleblowing developments. In addition, it seeks to reveal other themes by collecting this knowledge. This research also contributes to combating and improving fraud detection to strengthen defenses against growing fraud. Through a data-driven approach, this bibliometric analysis sheds light on the evolving research landscape concerning whistleblowers in the context of deception and corruption. By performing a bibliometric examination relying on Scopus information retrieved via publish or perish from 2014 to 2023, this study aims to address the following pivotal research queries:

- Q₁ : How has a scholarly focus on whistleblowing developed, especially concerning its application in deception and corruption?
- Q₂ : What are the predominant document varieties and subject domains within the whistleblowing research area?
- Q₃ : Who are the leading authors and notable publications contributing to the analysis of whistleblowing in connection to deception and corruption?
- Q₄ : How might the visualization of keyword patterns and co-occurrences depict the conceptual composition of whistleblowing exploration in this sphere?

The rationale for opting for the bibliometric approach was that it is most appropriate for systematically dealing with the four research objectives and offers both quantitative and qualitative perspectives. It is the most systematized and structured format for working with large datasets, following research developments, and mapping intellectual landscapes. It is an ideal approach for locating and identifying whistleblowing figures in fraud and corruption studies.

RESEARCH METHODS

This research employs a bibliometric analysis approach. Bibliometric techniques use quantitative methods by utilizing a bibliographic database to understand better knowledge structure based on scientific maps (Donthu et al., 2021). Understand the

development of a particular field in the hope of finding research and innovation gaps as a research foundation using bibliometric analysis. This method also uses keywords to identify future trends based on the influence of crucial publication terms (Donthu et al., 2021; Herdianto et al., 2021; Khitous et al., 2020). Study-specific research topics enhance and develop knowledge when researchers collaborate using bibliometric analysis (Putri & Roichan, 2021). Analyzing bibliometric data can help understand the current research intensity on a topic across various research fields researchers explore (Comarú et al., 2021).

This method facilitates a better understanding of evolution in a particular field to find further research gaps. However, non-alphabetic characters in the search filter should be addressed. It is one of the things that must be considered in using bibliometric analysis because the results and further discussion will depend on the data abstracted by the search filter, which will be omitted or misuse of non-alphabetic characters in search filters can lead to inaccuracies and incorrect conclusions (Donthu et al., 2021; Herdianto et al., 2021; Khitous et al., 2020; Wahyulistyo & Cahyonowati, 2022). The methods in this research will be four stages, from obtaining data to producing data for research.

Define Search Keywords

The keyword that is the reference in this study is "whistleblowing." In addition, the keyword of the year of publication will also be considered in the search for the article. This article searches for keywords using PoP software with year restrictions from 2014 to 2023. In this study, the Scopus database as data collected was used for bibliometric analysis because the Scopus database is more extensive and more diverse than the Web of Science (WoS) (Comerio & Strozzi, 2019).

Data Search Results

Search results based on the Scopus database through PoP from 2014-2023, as shown in figure 1, are 200 publications related to the keyword "whistleblowing." The data of the article is used in RIS format. These publications include 6,700 citations, with 670.00 citations per year, 33.50 citations per article, 6,700.00 citations per author, 1.00 author per article, with an H-index of 44, a G-index of 60, an individual H-index of 44, an annual H-index of 4.40, and an hA-index of 14.

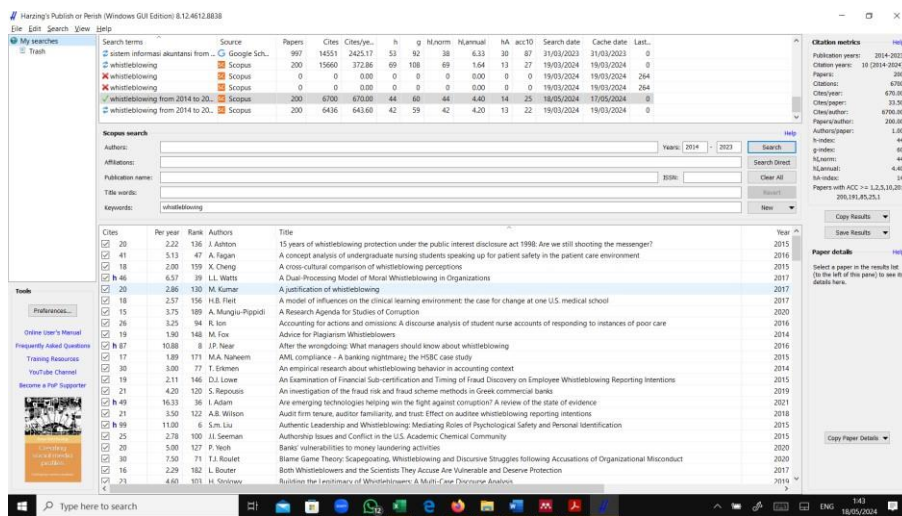


Figure 1. Scopus database search results via PoP

Source: Research Data (2024)

Filtering and Collecting Data Results

Article data that has been found and converted into RIS format needs to be converted back into XLSX format to filter it so that it is easy to process and find data that is adjusted to the needs of analysis in Microsoft Excel. The VOSViewer application is required to read RIS.

Perform Data Analysis

The data collected from the articles will be analyzed using bibliometric analysis using VOSViewer software. VOSViewer provides facilities to visualize large amounts of data with engaging and communicative data, data analysis, and investigation (Herdianto et al., 2021).

This method facilitates a better understanding of evolution in a particular field to find further research gaps. However, non-alphabetic characters in the search filter should be addressed. It must be considered when using bibliometric analysis because the results and further discussion will depend on the data abstracted by the search filter, which will be omitted, or misuse of non-alphabetic characters in search filters can lead to inaccuracies and incorrect conclusions.

RESULTS AND DISCUSSION

Based on the data search results collected from Scopus through PoP with the keyword "whistleblowing" from 2014-2023, the publication trends can be seen in the following figure:

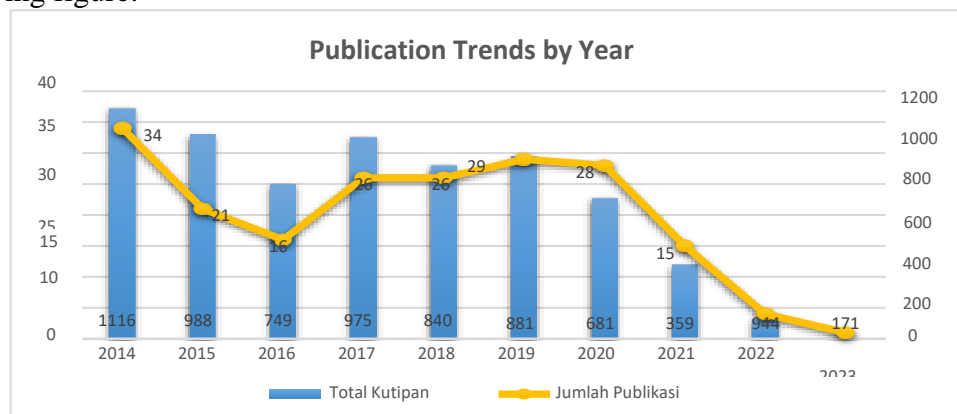


Figure 2. Total Citations and Number of Publications

Source: Data Processed (2024)

Figure 2 depict the development of publications received on whistleblowing from 2014 to 2023 by examining the total citations and the number of publications per year. The graph suggests a decrease in publications over the ten years, indicating a low publication rate and suggesting that researchers have conducted fewer studies on whistleblowing. The highest number of publications was recorded in 2014, with 34 publications. Additionally, the graph shows a relative increase in publications from 2017 to 2019 and from 2015 to 2016, while there is a relative decrease from 2020 to 2023. Moreover, the document most cited was published in 2014, with 1,116 citations. The number of documents cited annually fluctuates, possibly due to fewer research studies on whistleblowing each year.

Table 2. Types of Documents and Number of Citations

Document Type	Documents	Citations	Percentage
Article	158	5379	80,25%
Book	7	339	5,01%
Book Chapter	9	220	3,32%
Conference Paper	5	106	1,61%
Editorial	1	66	0,97%
Letter	1	18	0,28%
Note	4	80	1,22%
Review	15	492	7,35%
Total	200	6700	100,0%

Source: Data Processed, 2024

Table 2 presents a breakdown of document types related to whistleblowing research, along with their corresponding citation counts. It reveals that articles constitute the majority, with 158 contributing to 80.25% of the total citations. This dominance of articles underscores their importance as the primary medium for disseminating research findings in whistleblowing. Reviews also play a substantial role, with 15 reviews contributing to 7.35% of the total citations, indicating their significance in summarizing and synthesizing existing literature on whistleblowing. In contrast, books and book chapters exhibit relatively lower contributions in citations and the number of documents, collectively accounting for 8.33% of the total citations.

Conference papers, editorials, letters, and notes' minimal contributions suggest that these document types are less prevalent in whistleblowing research, collectively contributing less than 5% of the total citations. Overall, the dominance of articles and reviews underscores the preference for peer-reviewed research and comprehensive literature reviews in whistleblowing research, highlighting the importance of rigorous and scholarly dissemination of knowledge in this critical area.

Table 3. Topic Areas

Topic Area	Document	Percentage
Accounting	23	11,50%
Auditing	5	2,50%
BMJ	4	2,00%
Business and Ethics	37	18,50%
Economy	6	3,00%
Energy	3	1,50%
Finance	10	5,00%
Governance	3	1,50%

Table 3. Topic Areas (Continuous)

Topic Area	Document	Percentage
Law	6	3,00%
Management	14	7,00%
Medical	10	5,00%
Money Laundering Control	3	1,50%
Nursing	11	5,50%
Philosophy and Social Criticism	3	1,50%
Psychology	7	3,50%
Science	11	5,50%
Whistleblowing	15	7,50%
Behavior	3	1,50%
Administration	5	2,50%
Another Topic	21	10,50%
Total	200	100,00%

Source: Data Processed, 2024

Table 3 presents a breakdown of document topics related to whistleblowing research, offering insights into the distribution of research focus within this domain. The most prominent topic area is Business and Ethics, with 37 documents accounting for 18.5% of the total, indicating a significant emphasis on the ethical dimensions of whistleblowing within business contexts. Additionally, Accounting, Management, and Medical topics demonstrate considerable representation, reflecting the intersection of whistleblowing with various professional domains. Psychology and Science also contribute significantly to the discourse, with seven documents each, showcasing the multidisciplinary nature of whistleblowing research and its relevance beyond traditional business and ethics spheres. Intriguingly, a category labeled Another Topic encompasses 21 documents, suggesting a diverse range of research topics related to whistleblowing that may not fit neatly into predefined categories. This diversity underscores the complexity and multidimensionality of whistleblowing as a research subject, highlighting its intersection with various fields and the broad spectrum of issues it encompasses. Proving that there is much related to whistleblowing in all topics, not only in accounting and management but even regarding a person's psychology and medical, is a critical discussion where, in all topics, there are always fraudulent acts that stakeholders must consider.

Table 4. Most Productive Authors

Author	Publications	Citations	Readers
Hengky Latan	5	188	11.020
Heungsik Park	4	84	1.575

Table 4. Most Productive Authors (Continuous)

Author	Publications	Citations	Readers
Philip Di Salvo	3	65	560
Wim Vandekerckhove	3	104	1.758

Source: Data Processed, 2024

Table 4 comprehensively summarizes the most productive authors in whistleblowing research, considering their publication count, citations, and readership engagement. Topping the list is Latan et al. (2018), whose five publications have amassed 188 citations and attracted a substantial readership of 11.020. It indicates the significant impact and widespread recognition of Latan et al.'s (2018) contributions to the field. Park et al. (2014) follows closely, with four publications garnering 84 citations and reaching 1.575 readers.

While Park et al.'s (2014) publication count is slightly lower, their work notably impacts citations and readership engagement. Di Salvo & Negro (2016) and Vandekerckhove & Phillips (2019) each have three publications, with Di Salvo & Negro (2016) accruing 65 citations and Vandekerckhove & Phillips (2019) gathering 104. Despite having fewer publications, their work remains influential, as evidenced by their citation counts. These authors' contributions collectively play a vital role in advancing knowledge and understanding within whistleblowing research, shaping discourse, and informing future studies.

Table 5. Titles of Most Productive Authors

Author	Title	Publisher	Citations
Latan et al. (2018)	Whistleblowing intentions among public accountants in Indonesia: Testing for the moderation effects	Journal of Business Ethics	81
Park et al. (2014)	The Influence of an Observer's Value Orientation and Personality Type on Attitudes Toward Whistleblowing	Journal of Business Ethics	29
Di Salvo & Negro (2016)	Framing Edward Snowden: A comparative analysis of four newspapers in China, the United Kingdom, and the United States	Journalism	32
Vandekerckhove & Phillips (2019)	Whistleblowing as a Protracted Process: A Study of UK Whistleblower Journeys	Journal of Business Ethics	48

Source: Data Processed, 2024

Table 5 presents titles of publications authored by the most productive contributors in whistleblowing research, their respective publishers, and citation counts. Among these, Latan et al. (2018) offer insights into "Whistleblowing Intentions among Public Accountants in Indonesia: Testing for the Moderation Effects," published in the Journal of Business Ethics, garnering 81 citations. Similarly, Park et al. (2014) delve into "The Influence of an Observer's Value Orientation and Personality Type on Attitudes Toward Whistleblowing," also published in the Journal of Business Ethics, with 29 citations.

Additionally, Di Salvo & Negro (2016) present "Framing Edward Snowden: A comparative analysis of four newspapers in China, United Kingdom, and the United States," published in *Journalism*, accruing 32 citations. Lastly, Vandekerckhove & Phillips (2019) contributed "Whistleblowing as a Protracted Process: A Study of UK Whistleblower Journeys" to the *Journal of Business Ethics*, accumulating 48 citations. These publications cover diverse aspects of whistleblowing, from examining intentions and attitudes to comparative analyses and investigations into the whistleblowing process. Overall, they significantly contribute to advancing knowledge and understanding within whistleblowing research, addressing various dimensions and complexities inherent in whistleblowing phenomena.

Keyword Analysis

Keyword analysis was conducted using the same documents and analyzed with VOSViewer. This section aims to understand recurring trends in whistleblowing discussions to identify the most frequently used keywords through network analysis. Each keyword's appearance was limited to 2 times, resulting in 87 keywords. Figure 3 will visualize the network and density of the most commonly used keywords by researchers, as follows :

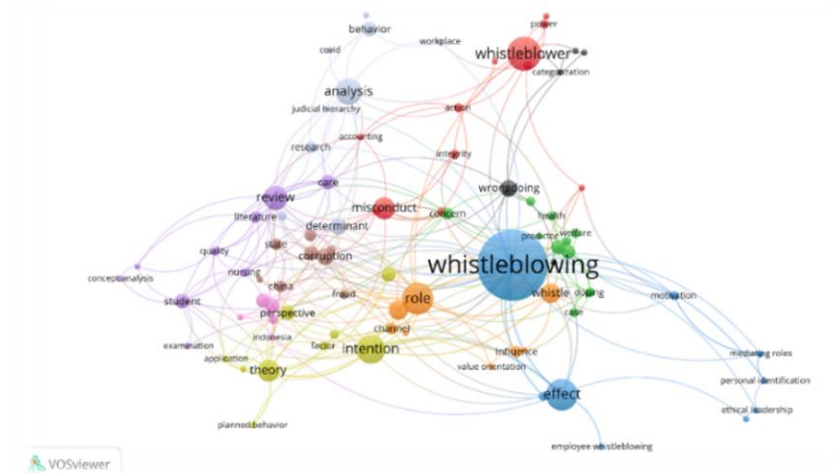


Figure 3. Visualization of the Network on Whistleblowing

Source: Research Data (2024)

Based on Figure 3, the information about keyword clusters from 200 collected documents, grouped into 10 clusters with different colors, can be seen as: (1) Cluster 1 (Red): Consists of 12 keywords, including accounting, action, external whistleblower, healthcare, integrity, misconduct, moral concern, outcome, power, research agenda, truth, and whistleblower. (2) Cluster 2 (Green): It contains 11 keywords, such as case, concern, doping, health, impact, perception, practitioner, predictor, process, sport, and welfare. (3) Cluster 3 (Blue): Comprises ten keywords, including effect, employee whistleblowing, ethical leadership, internal whistleblowing, mediating roles, motivation, personal identification, psychological safety, trust, and whistleblowing. (4) Cluster 4 (Yellow): This cluster encompasses nine keywords, such as application, auditor, factor, intention, perspective, planned behavior, theory, and whistleblowing intention. (5) Cluster 5 (Purple): Involves nine keywords, such as care concept analysis, examination, literature, nursing, patient safety, quality, review, and student. (6) Cluster 6 (Grey): This cluster

uncover trends, document types, subject areas, influential authors, publication titles, and keyword visualization. These findings hold significant implications for various stakeholders, including policymakers, practitioners, academics, and future researchers. The results of this research provide an essential understanding of policy development, organizational practices, and academic discourses aimed at promoting transparency, accountability, and ethical behavior. In addition, the results of this research offer a traceable perception for policymakers and practitioners in designing and implementing effective whistleblowing mechanisms and anti-fraud measures. Interested parties can adapt interventions to address specific challenges, foster a culture of integrity and compliance within the organization, and enrich academic discourses to guide scholars in their research efforts and facilitate interdisciplinary collaboration. This study underscores the significance of whistleblowing as a vital implement in the fight against fraud and corruption, offering actionable insights and guiding future research to promote ethical conduct, transparency, and accountability within organizations. By leveraging these insights and recommendations, stakeholders can work collaboratively to build robust whistleblowing mechanisms, enhance fraud detection capabilities, and uphold the principles of integrity and accountability in both the public and private sectors.

The study suggests several avenues for future research to advance understanding of whistleblowing dynamics further and enhance fraud detection mechanisms. The study suggests several avenues for future research to advance understanding of the dynamics of whistleblowing further and improve fraud detection mechanisms. This study has limitations of only relying on databases from Scopus through the PoP application, so the search for articles is limited to only 200. Therefore, further research can utilize and improve databases from other websites, such as Google Scholar, Web of Science, or the web of article publishing, without going through applications. Another limitation is that researchers can use focus by adding external or internal keywords. However, with the existing limitations, this study makes a significant contribution and provides new insights related to the development of whistleblowing.

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Raisha Jihad Denia Pinasty ¹⁾, Christina Tri Setyorini ²⁾, Mapping Whistleblowing Through The Role of Whistleblowers: A Bibliometric Analysis

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