



Employee Perceptions towards the Effectiveness of the Whistleblowing System Research

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ABSTRACT

Recent high-profile corporate scandals, such as Enron, Volkswagen, and Lehman Brothers, underscore the critical role of whistleblowing systems (WBS) in uncovering fraud and unethical practices. Despite their importance, challenges persist in implementation, including employee fears of retaliation and inconsistent follow-up. This study examines employee perceptions of WBS effectiveness, aiming to: (1) evaluate WBS efficacy in whistleblower protection, report handling, and sanctions; (2) analyze cultural acceptance and challenges; (3) identify factors influencing employee comfort (e.g., anonymity, trust in management); and (4) propose recommendations for improvement. Using qualitative methods, data were collected via online interviews with 36 employees (18 meeting criteria) from Indonesian companies, primarily in finance, and analyzed thematically using NVivo software. Results revealed that while WBS enhances transparency and enables faster detection of major violations (e.g., corruption), effectiveness is hampered by insufficient follow-up on minor cases, technical barriers (e.g., email server issues), and fears of social retaliation. Employee comfort hinges on robust anonymity guarantees and transparent processes, yet 61% of respondents expressed uncertainty about protection mechanisms. Corporate culture generally supported WBS but risked misuse in hierarchical or small-team environments. Recommendations include strengthening policy socialization, ensuring impartial sanctions, upgrading technical infrastructure, and enforcing strict confidentiality. The study concludes that WBS effectiveness requires organizational commitment to cultural and procedural reforms, though limitations in sample diversity and subjective data necessitate future mixed-method research across broader sectors and direct observation of WBS implementation.

INTRODUCTION

Whistleblowing system is a mechanism that allows employees or other related parties to report unethical, illegal, or violating company policies without being afraid of retaliation (Setiawan,2025a). This system can reveal various phenomena or cases that may go undetected without a safe and anonymous reporting channel. Many cases of irregularities in the company have been detected thanks to the whistleblowing system (WBS). This system provides a safe channel for employees to report unethical or fraudulent practices that occur within the organization. Without a WBS in place, many violations would likely remain hidden, as employees fear retaliation or negative repercussions to their careers. However, with the assurance of confidentiality and protection for whistleblowers, the WBS is able to reveal various irregularities, including manipulation of financial statements and abuse of authority, which ultimately helps improve corporate governance and prevent further losses.

Enron, an American energy company, is one of the famous examples where whistleblowers played an important role in exposing corrupt practices and accounting fraud committed by the company's management. Sherron Watkins, an Enron employee, reported the manipulation of the company's financial statements. Watkins used the whistleblowing system to raise her concerns to management and the audit committee about the manipulations being made to cover up large losses. In 2001, this case led to one of the largest bankruptcies in American corporate history and caused major changes in accounting and auditing regulations through the implementation of the Sarbanes-Oxley Act (Kompasiana, 2023a).

In 2015, Volkswagen (VW) was involved in the "Dieselgate" scandal where the company intentionally cheated the diesel emissions testing system for their cars. This manipulation was done to meet stricter emissions standards in some countries. An engineer at Volkswagen used the whistleblowing system to reveal that the company manipulated software to trick emissions testing. The case caused huge financial losses for the company, including billions of dollars in fines, significant reputational damage, and changes in vehicle emissions regulations around the world (CNN Indonesia, 2019).





Target, a major US retailer, suffered a massive data breach in 2013 that resulted in the theft of credit card data from millions of customers. After the data leak occurred, an employee in one of the IT departments used the whistleblowing system to report a security hole that was ignored by management despite earlier warnings about the vulnerability. The data theft led to further investigation, and despite the leak, the whistleblower report helped to improve security protocols and enhance data protection in the company (VOA Indonesia, 2013).

Olympus, a Japanese electronics company, in 2011 was involved in a massive financial fraud that included manipulation of financial statements to cover up losses of more than \$1.7 billion. Michael Woodford, the fired CEO, utilized the whistleblowing system to reveal the fraud after he discovered manipulation practices within the company. This disclosure triggered an investigation, which eventually led to the resignation of several senior executives and a large fine for the company. The case highlights the importance of integrity in financial reporting and corporate oversight (News Indonesia, 2011).

Worldcom, a major telecommunications service provider in the US, was involved in one of the biggest financial scandals in 2002, where the company manipulated financial statements to hide debts and inflate earnings. Cynthia Cooper, an internal auditor of Worldcom, used the whistleblowing system to report the company's accounting manipulation practices. Cooper discovered that management had inflated profits through falsifying financial statements. These revelations led to Worldcom's bankruptcy, as well as the arrest of a number of company executives. This case contributed to strengthening regulations in the accounting and auditing sector, including the passage of the Sarbanes-Oxley Act (Kompasiana, 2023b).

The Lehman Brothers bankruptcy scandal in 2008 was partly caused by financial statement manipulation and debt concealment. Several employees at Lehman Brothers, including internal parties who were aware of the concealment of financial information, reported the fraud through the whistleblowing system, even though they faced great risk to themselves. The bankruptcy of Lehman Brothers triggered the global financial crisis and led to major changes in banking and financial reporting regulations, including stricter oversight of corporate financial practices (Kompasiana, 2023c).

Research on the Whistleblowing System (WBS) is very important given its crucial role in revealing corrupt practices, fraud, and abuse in the corporate world (Setiawan, 2025b). Phenomena such as those of Enron, Volkswagen, Target, Olympus, Worldcom, and Lehman Brothers show how whistleblowing systems have become a vital channel for individuals within companies to report improprieties that can harm the public and the global economy. Therefore, WBS-related research is highly relevant to improve the effectiveness of such reporting systems, provide protection to whistleblowers, and promote transparency and accountability in the business and financial sectors.

The objectives of this study are to (1) evaluate the effectiveness of the whistleblowing system in the workplace in terms of whistleblower protection, report handling, and actions or sanctions applied after the report is received (2) analyze employee perceptions of corporate culture regarding the acceptance and implementation of the whistleblowing system, as well as the challenges faced in using it, (3) identify factors that affect employee comfort in using the whistleblowing system, including guaranteed protection, process transparency, and trust in management, (4) provide recommendations related to improving the whistleblowing system in the company to increase employee participation and ensure this system runs effectively and transparently.

LITERATURE REVIEW

Planned Behavior Theory

The Theory of Planned Behavior explains that a person's desire to report violations through whistleblowing is often influenced by consideration of the impact that may occur, both for themselves and those closest to them, especially if the reporting system is not well implemented and the confidentiality of the whistleblower is not guaranteed (Rahman, 2020). This theory describes how individuals make ethical decisions based on the urge to act and carry out certain actions. In the context of whistleblowing, this theory helps understand how individuals decide to report irregularities to reduce fraud that occurs (Basri, 2021).

The Importance of Whistleblowing System

A whistleblowing system (WBS) serves as an important mechanism to detect and prevent fraud in organizations. It allows individuals to report unethical practices anonymously, thereby promoting a culture of integrity and accountability. The effectiveness of WBS is influenced by various factors, including organizational support, protection for whistleblowers, and the overall ethical environment. While a whistleblowing system is a powerful tool to promote ethical behavior and prevent fraud, its effectiveness can be compromised by a lack of organizational commitment or a culture that does not support transparency. Therefore, creating an environment that supports whistleblowing is also very important (Vebrianti & Setiawan, 2024).

The Importance of Anonymity and Protection

Anonymity plays a crucial role in whistleblowing systems as it allows individuals to report irregularities or unethical practices without fear of retaliation. Without the assurance of anonymity, employees may be reluctant to





report violations they encounter for fear of negative impact on their career or reputation. A whistleblowing system has four important elements, namely anonymity, independence, accessibility and follow-up. Anonymity ensures that whistleblowers remain protected, while independence and accessibility make it easier for employees to access reliable reporting channels. Clear follow-up is also required so that the report can be processed properly and deliver the desired results. The implementation of an effective whistleblowing system is crucial in fraud prevention as transparent and protected reporting allows fraudulent practices to be detected faster. However, to achieve maximum results, the implementation of this system requires a strong commitment from the company as well as a supportive culture of transparency (Meitasir et al., 2022).

Organizations should implement strong protections for whistleblowers to ensure their safety and confidentiality. Whistleblowing systems play an important role in preventing financial fraud and improving corporate governance. The effectiveness of this system is greatly influenced by several factors, such as organizational support, adequate protection for whistleblowers, and an ethical work environment. To create good corporate governance, the implementation of an effective whistleblowing system is necessary. With strong protection and organizational support, whistleblowers can report violations without fear, which in turn supports transparency and accountability in the company (Sari, 2024).

Influence on Fraud Prevention

Whistleblowing systems (WBS) significantly improve fraud detection capabilities, with evidence from various case studies showing a positive impact in identifying fraudulent activity. The implementation of this system aims to uncover fraud and prevent further fraud from occurring in the organization. Whistleblowing systems have a great influence on fraud detection, but their effectiveness is highly dependent on the strength of the internal control and legal systems in place within the organization. Unfortunately, if the internal control and legal systems implemented in the organization are weak, the potential success of WBS implementation will be hampered (Rahman, 2020).

The whistleblowing system (WBS) strengthens corporate governance, helping to reduce earnings management and other unethical practices. By strengthening corporate governance mechanisms, WBS plays an important role in reducing financial statement manipulation through increasing the impact of institutional ownership, independent commissioners, and audit committees. In addition, the implementation of WBS can improve the overall effectiveness of corporate governance mechanisms, as it provides a safe channel for employees to report irregularities. Thus, WBS strengthens transparency and accountability in corporate financial management, ensuring more ethical and responsible practices (Giovani et al., 2024).

Elements of an Effective WBS

A whistleblowing system has key elements that are important to prevent fraud in organizations, namely anonymity, independence, accessibility, and transparent follow-up. Anonymity ensures that whistleblowers can report without fear of retaliation, while independence guarantees that the system is not influenced by internal organizational interests. Accessibility makes it easy for employees to use the reporting system, and transparent follow-up ensures that incoming reports are taken seriously. With these elements in place, a whistleblowing system can effectively prevent fraud and create a more ethical and accountable work environment (Meitasir et al., 2022).

Commitment from management to enforce the essential elements of a whistleblowing system is crucial to its success. Factors such as organizational support, whistleblower protection, and an ethical work environment influence the effectiveness of this system. The whistleblowing system also plays a role in moderating the relationship between these factors and good corporate governance. As such, it can prevent financial fraud and support the creation of more transparent corporate governance with integrity. Effective implementation of this system ensures that unethical practices can be detected early, safeguarding the reputation and accountability of the organization (Sari, 2024).

METHOD

The research method using NVivo software starts with data preparation, which is collecting relevant qualitative data through online interviews, then compiling it in a format that can be imported into NVivo. After that, creating a new project in NVivo and importing the data into the project. The next step is to organize the data coding by determining the main categories or themes according to the research objectives, then marking the pieces of data relevant to a particular theme, either manually or automatically. After coding, conduct thematic analysis to identify patterns or themes that emerge from the coded data, and evaluate the relationships between themes and their influence on the research questions (Gressy & Setiawan, 2024). Use NVivo's visualization features, such as graphs, word clouds, or network diagrams, to visualize the data and analysis results. Finally, interpret the results based on the thematic analysis and visualizations to answer the research questions, and summarize the key findings discovered during the analysis process (Jackson & Bazeley, 2018).





Table 1. Interview Questions and Coding for NVivo

No.	Interview Questions	Code	Code Description
1	What do you think about the whistleblowing system implemented in the company where you work?	System Perception	Record employees' general views on the existence and effectiveness of the whistleblowing system in the company.
2	Do you feel the whistleblowing system provides sufficient protection for whistleblowers?	Whistleblower Protection	Focus on the protection felt by whistleblowers, including security, anonymity, and risk of retaliation
3	To what extent do you feel the whistleblowing system at work is effective in handling reports of violations?	System Effectiveness	Assess the extent to which the existing system can handle reports efficiently and effectively
4	What barriers or challenges do you see in reporting violations through the whistle blowing system?	Reporting Barriers	Identify challenges or barriers to the use of the system, such as mistrust, fear of retaliation, etc.
5	Do you think employees feel comfortable using the whistleblowing system? If not, why is that?	Convenience of Use	Measure the comfort level of employees in reporting, including fear or distrust factors
6	What are the steps that you think need to be improved in the whistleblowing system in the company where you work?	Suggestions for System Improvement	Identify suggestions or recommendations for improvements to the whistleblowing system from the employee's perspective
7	Have you ever witnessed or been involved in reporting violations through the whistleblowing system?	Reporting Experience	Record employees' first-hand experience of whistleblowing that has been done
8	What do you expect from the management regarding the whistleblowing system?	Expectations of Management	Identify employee expectations of management's role in supporting or managing the whistleblowing system
9	Are you aware of any actions or sanctions applied after a report is received through whistleblowing?	Report Follow-up	Exploring employees' perceptions or knowledge regarding the follow-up or results of their reporting.
10	How would you rate the company culture in relation to the acceptance of the whistleblowing system?	Organizational Culture	Measuring the extent to which organizational culture supports or inhibits acceptance of the whistleblowing system.

RESULT

The questionnaire was distributed online in March 2025 with a total of 36 respondents, of which 18 met the research criteria. The majority of respondents were in the age range of 15 to 24 years (38.9%) followed by 25 to 34 years old (38.9%), and with the most gender being male (62.1%) rather than woman (37.9%). Either age and gender will influence the result of this research based on their nature characteristic. The most common position is staff (50%) which is the lowest level at the company and doing the technical things rather as strategic thinking. The follow the standard operation and report the results to their supervisor, while the most represented department is Finance (27.8%). The most common education level of respondents is under graduate program (44.4%), and the most common work location is in the Jakarta area (55.6%). So the result of this study should be relevant with those explanation of criteria.



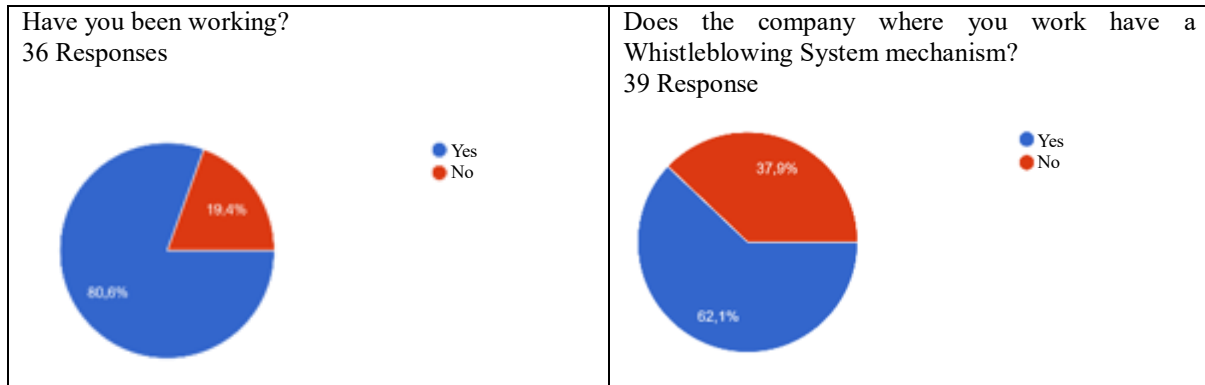


Figure 1. First Screening

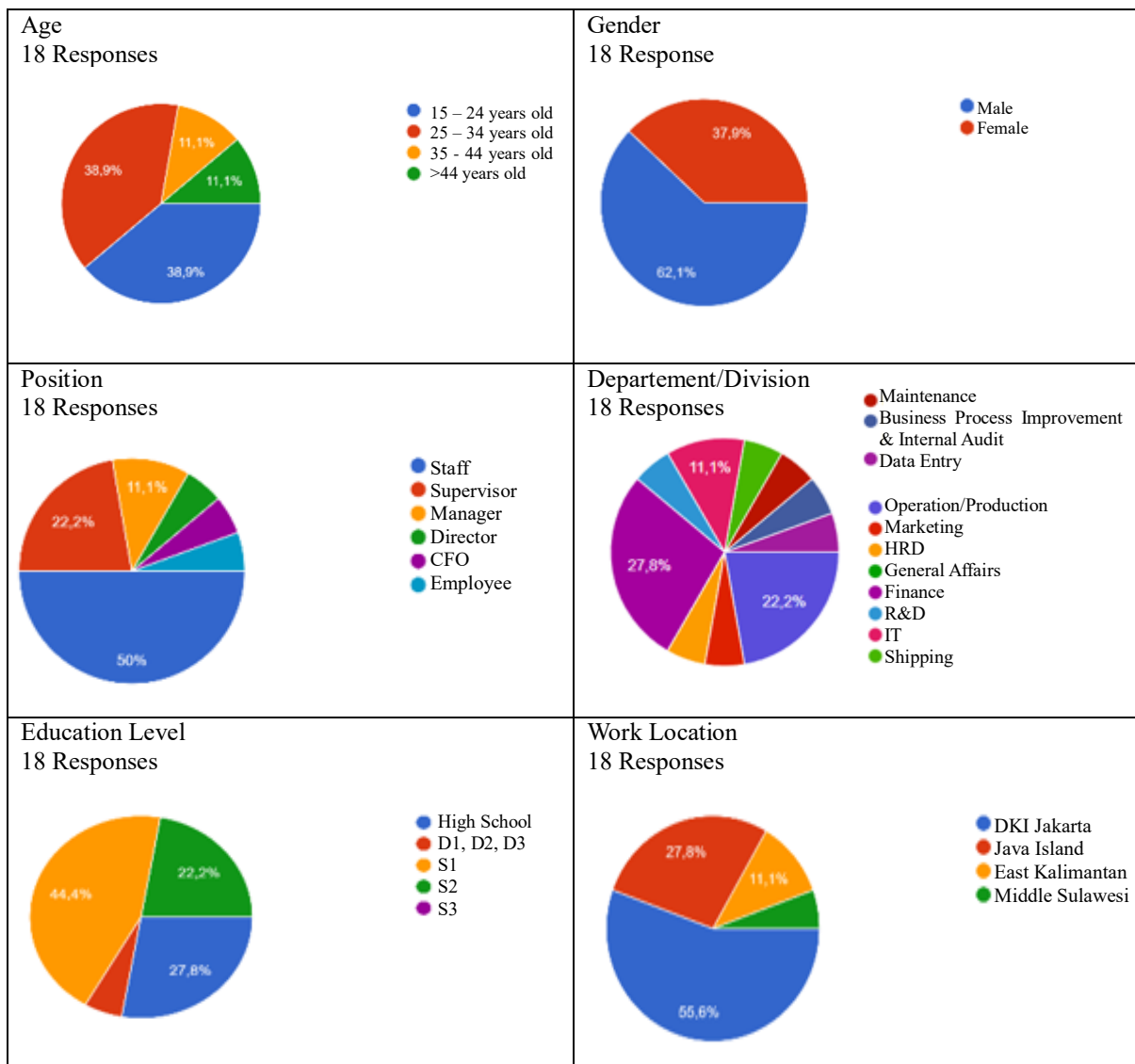


Figure 2. Respondents Profile

DISCUSSION

Implementation of Whistleblowing System in the Company

A whistleblowing system implemented in a company can provide great benefits in creating transparency and maintaining work ethics. However, it is not uncommon for its existence to cause misgivings among fellow employees. This can occur due to concerns about potential retaliation or adverse impacts that may arise for the whistleblower. However, it is important to ensure that reporting remains confidential and does not harm the reporting party, as well as





ensuring a clear follow-up to any incoming complaints. An effective whistleblowing system should be a powerful tool to maintain company integrity and prevent unethical or illegal actions.

Although this system has been well implemented in some companies, it is not uncommon to find problems in terms of follow-up and effectiveness. Many reports do not receive adequate response or handling, which causes the objectives of the whistleblowing system not to be achieved optimally. For this reason, it is important for companies to have a clear flow in the process of reporting and resolving reported cases. By providing clarity on procedures and ensuring sufficient evidence in each report, companies can be more effective in handling violations that occur and provide a sense of security for employees in submitting complaints.

Views on the Whistleblowing System Implemented in the Company

There are varied views on the protection provided by the whistleblowing system. Some respondents feel that this system provides sufficient protection, especially in terms of anonymity and security, as explained by respondents who feel that the identity of the whistleblower is not known and the system has been running in accordance with the SOP. However, there were also those who felt uncertainty, as they did not know exactly how the protection mechanism in their company worked. Some respondents also expressed doubts, for example because of the potential for identities to be revealed in work areas with small teams or for individuals to leak whistleblower information.

Nonetheless, some respondents still hope that the whistleblowing system can further improve protection, emphasizing the importance of keeping whistleblowers safe and no misuse of information. Responses reflecting these concerns indicate the need to improve the transparency and reliability of reporting mechanisms so that more people feel safe to report violations without fear of negative repercussions. To improve the system, companies need to ensure clearer safeguards and a commitment to whistleblower identity security consistently across all work areas.

Effectiveness of Whistleblowing Systems in Handling Reports of Misconduct in the Workplace

There is an impression that whistleblowing systems in the workplace are quite effective in handling reports of misconduct, although effectiveness varies. Some respondents feel that the system can detect violations faster, especially in cases such as corruption or misuse of office facilities. For example, there is clear follow-up from relevant departments, such as HRGA, who coordinate to resolve issues. Some even felt that strict action, such as termination of employment, could have a deterrent effect on the parties involved. However, there are also those who feel that this system is only effective for cases involving large losses to the company, while smaller cases may not get the same attention.

However, the effectiveness of this whistleblowing system is also affected by the loopholes or potential fraud that can occur. Some respondents expressed the importance of screening reports to ensure veracity before they are acted upon, as inaccurate or unclear reports could hamper the handling process. Others suggested that the effectiveness of this system depends on how reports are submitted and handled by the authorities, especially at higher managerial levels such as the Board of Directors or company owners. Overall, while most respondents see the system as effective, some improvements in transparency and speed of report handling are still needed to increase its effectiveness.

Barriers and Challenges in Whistleblowing

There are several challenges that arise in relation to whistleblowing systems in the workplace. One of the main obstacles highlighted is the protection and security for whistleblowers. Some respondents expressed concerns regarding unclear and frequently changing company policies, which made them feel anxious and uncomfortable. In addition, lack of clarity on how to complain and lack of understanding of reporting procedures were also major challenges. Some felt that the reporting system was not effective enough due to technical constraints, such as email server errors or difficulties in viewing report history, as well as incomplete or poorly verified information.

In addition, there are concerns about unobjective treatment of whistleblowers, especially if the offense involves an internal party who has a close relationship with the leadership. This leads to distrust of the whistleblowing system, as whistleblowers feel their reports will not be processed fairly. Fear of social repercussions, such as being perceived negatively by coworkers or fear that close relationships with the reported party will be damaged, are also inhibiting factors. To address these issues, companies need to ensure a more transparent, fair and secure reporting system, and provide clear education to employees on the procedures and benefits of whistleblowing.

Employee Comfort in Using the Whistleblowing System

Employee comfort in using the whistleblowing system varies widely, depending on several factors. Some respondents feel comfortable using this system, especially if the system is well implemented and provides adequate protection, such as anonymity that makes them feel safe to report without fear of their identity being revealed. In addition, some felt more comfortable using email to report violations because they felt safer and avoided direct tension with coworkers or superiors.

However, there are also those who feel uncomfortable using this system, mainly due to fear of social repercussions or anxiety regarding possible retaliation. This discomfort arises from the fear that their report will be used





to find fault or become a point of contention between coworkers. Some respondents also noted that the whistleblowing system feels ineffective, as reports often do not receive adequate follow-up, leaving employees feeling that their time and efforts are wasted. The success of this system largely depends on how the company ensures whistleblower protection and handles reports objectively and professionally.

Steps to Improve the Whistleblowing System in Companies

There are several aspects that are considered to need improvement to make the whistleblowing system more effective. One of the most frequently highlighted is the importance of clear employment contracts and unchanging policies, as well as more effective supervisor evaluations to increase employee awareness. The need for further socialization on how the whistleblowing system works, as well as strong protection guarantees for whistleblowers, are also crucial. In addition, some respondents suggested infrastructure improvements, such as better server maintenance and additional email storage capacity, to ensure that reports can be received and followed up smoothly.

On the other hand, some respondents emphasized the importance of maintaining the confidentiality of the reporter and ensuring that the supervisor does not divulge the reporter's identity to the reported party. To increase employee confidence, this system should be equipped with sufficient evidence and clear and transparent procedures, including a fair process in following up reports. In addition, regular monitoring of existing cases and the company's commitment to always guarantee the protection of whistleblowers are expected to increase employee trust and participation in using the whistleblowing system.

Experience in Witnessing or Being Involved in Whistleblowing

There are various experiences related to involvement in the whistleblowing system. Several respondents claimed to have witnessed or been involved in reporting violations through this system, either directly or indirectly. Some examples include sending feedback on product quality or receiving a report on a fraud case that was later taken to court. However, most respondents stated that they have never been involved or witnessed whistleblowing through this system, indicating that experience in using the whistleblowing system is still limited for some employees.

In addition, some also mentioned challenges that arise in using this system, such as employees' fear of reporting violations due to threats or lures from the parties involved. This suggests a lack of confidence in the effectiveness of whistleblower protection, which may inhibit further whistleblowing. This situation highlights the importance of strengthening the whistleblowing system so that employees feel safe and encouraged to report violations without fear of retaliation.

Expectations of Management on the Whistleblowing System

Respondents' expectations of management on the whistleblowing system focused mostly on transparency, whistleblower protection, and fair action against violations. Many expect management to ensure that the investigation process is conducted openly, with clear and transparent communication. Protection of the identity of whistleblowers is also a major concern, so that employees feel safe in reporting violations without fear of retaliation. In addition, respondents also wanted the system to be run according to proper procedures and that any reports are followed up objectively and promptly, without discrimination.

In addition, some respondents expect improvements in policies and mechanisms related to the whistleblowing system, including increased clarity on sanctions, as well as regulatory changes that support whistleblower protection. They also expect management to maintain the confidentiality of whistleblowers more strictly and ensure that reporting is followed up in a thoughtful and fair manner. Trust in the system relies heavily on the integrity of management, who are expected to act without favoritism and ensure that the whistleblowing system functions properly and can be trusted.

Actions or Sanctions Applied after a Report is Received through the Whistleblowing System

Most respondents are aware of actions or sanctions applied after a report is received through the whistleblowing system. Some respondents mentioned that the actions taken involve coordination between the HRGA department and relevant superiors, with a clear deadline for completion according to procedures. Sanctions vary, ranging from termination of employment for violators, to the provision of warning letters (ST/SP) for those who are aware of violations but do not report them. Some also mentioned that actions could include summons for further investigation, depending on the seriousness of the violation.

However, there are also those who are not directly aware of the actions or sanctions applied after a report is submitted. Some respondents revealed that they only know that sanctions are applied according to the level of violation, ranging from administrative sanctions to legal action, such as criminal charges. This suggests that even though a whistleblowing system is in place, there is still uncertainty among employees on how reports are followed up and what sanctions are applied, thus increasing the need for more transparency on the follow-up process.





Corporate Culture Related to the Acceptance of Whistleblowing Systems

The assessment of corporate culture related to the acceptance of whistleblowing systems tends to be positive, although there are some views that note challenges. Most respondents considered that the whistleblowing system has been well received by the company as it can increase transparency, prevent violations, and promote ethics and compliance. They also noted that a supportive corporate culture can help employees feel safer to share feedback and concerns. Some respondents even appreciated that clear policies and sanctions demonstrate the company's concern for professionalism and quality of work.

However, there were also respondents who noted some challenges in the implementation of this system, especially related to the reliance on the system to find problems in the workplace or the presence of unfit supervisors. Some respondents also cautioned that in environments with more heterogeneous dynamics, such as in big cities, the system could potentially be misused to slander each other or look for weaknesses in others. Nonetheless, overall, the corporate culture related to the acceptance of the whistleblowing system is considered quite good and has the potential to improve the quality of work if implemented correctly and implemented objectively.

CONCLUSION

The first conclusion shows that workplace whistleblowing systems are effective in providing protection to whistleblowers, although there is still uncertainty regarding transparency and follow-up of reports. Some companies have implemented actions in accordance with existing policies, but their effectiveness still needs to be improved, especially regarding the sanctions applied. The second conclusion reveals that employees' perceptions of the corporate culture related to the whistleblowing system vary. While most consider the system positive for increasing transparency and preventing misconduct, some employees feel that the company culture sometimes creates a dependency on the system, or a fear of retaliation from coworkers. The third conclusion shows that employees' comfort in using the whistleblowing system is influenced by the factors of guaranteed protection, transparency in the process, and trust in management. Employees are more likely to report violations if they feel their identity is safe and if their reports will be followed up objectively without retaliation. Conclusion

The fourth recommendation is that companies need to increase socialization related to the whistleblowing system and clarify procedures and guarantees of whistleblower protection. In addition, the company should ensure that incoming reports are followed up fairly and transparently and ensure that the whistleblowing system can be well received by all employees without fear or anxiety.

Based on the research findings, suggestions can be given as follows. Companies need to increase transparency and socialization regarding the whistleblowing system to all employees. This can be done by providing regular training and a clearer explanation of reporting procedures and protection for whistleblowers. The company must also strengthen the report follow-up mechanism, ensuring that the sanctions applied are in accordance with the level of violation and are not affected by personal relationships within the company. Employees are expected to better understand the important role of the whistleblowing system to maintain integrity and ethics in the workplace. Employees should also feel more confident to report violations that occur, believing that their identity will be protected and their reports will be taken seriously. Employees should avoid relying on this system to look for problems that do not exist and use the system wisely. The government needs to provide stronger support in the form of clear regulations regarding whistleblowing systems, by regulating whistleblower protection in more detail. The government can also provide incentives to companies that run whistleblowing systems effectively, as well as monitoring to ensure that these policies are applied fairly and not abused in the workplace.

This study has several limitations that need to be considered. First, the sample used in the study was limited to employees in certain companies, so the results may not be generalizable to all types of companies or industries. Second, the data obtained comes from questionnaires and interviews that are subjective, so it can affect the objectivity of the findings. Third, this study did not include direct observation of the implementation of the whistleblowing system in the company, which may provide deeper insights into the effectiveness and constraints faced.

For future research, it is recommended to expand the sample by involving more companies and different industrial sectors to get a more representative picture of the implementation of the whistleblowing system. In addition, the use of mixed-method research that combines quantitative and qualitative data can provide a more comprehensive understanding. Researchers are also advised to conduct direct observation of the whistleblowing system implementation process in the company, as well as pay attention to aspects of the role of technology in increasing the effectiveness of the system.

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