

# The Effect of Reporting Channels and Rewards on Whistleblowing Intentions (An Experimental Case Study)

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## ABSTRACT

This study aims to obtain empirical evidence regarding the effect of reporting channels and reward provision on individuals' whistleblowing intentions, as well as to examine the interaction between reporting channels and rewards. The research employs an experimental method using a 2x2 between-subjects design. The participants consisted of 101 master's and doctoral students.

The results indicate that whistleblowing intentions differ based on the type of reporting channel available, with anonymous reporting channels generating higher whistleblowing intentions compared to non-anonymous channels. Furthermore, the findings reveal that rewards have a significant effect on individuals' intentions to engage in whistleblowing. However, simultaneous testing shows no interaction effect between reporting channels and rewards on whistleblowing intention. These findings suggest that the availability of appropriate reporting channels and the provision of suitable reward mechanisms can independently encourage whistleblowing intentions.

**Keywords:** *reporting channels, rewards, intention, whistleblowing, experiment*

## INTRODUCTION

In Indonesia, the ICW's Indonesia Corruption Report (2021) recorded at least 240 corruption cases in the education sector between 2016 and 2021, illustrating that the public sector remains highly vulnerable to irregularities.

The ACFE Indonesia Survey (2019) categorized fraud into three main types: corruption (64.4%), misuse of organizational assets/state assets (28.9%), and fraudulent financial reporting (6.7%). The survey also showed that government agencies and State-Owned Enterprises (SOEs) were the entities experiencing the greatest losses due to fraud. In terms of perpetrators, employees constituted the largest group, followed by superiors and managers.

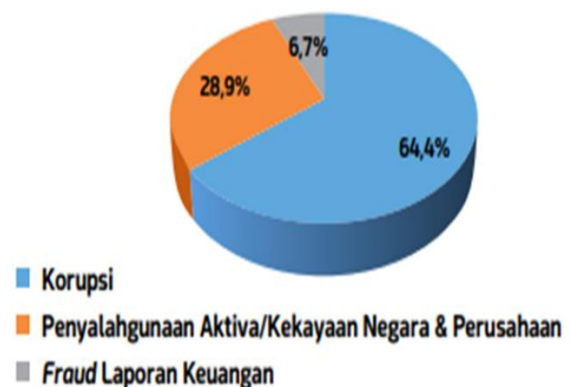


Figure 1. Highest Frequency of Fraud in Indonesia (2019)

Source: ACFE Indonesia (2025)

Whistleblowing refers to the act of reporting illegal, unethical, or deviant behaviour by individuals within an organization to the authorities (Miller et al., 2020). Sweeney (2008) and the ACFE (2019) report indicate that most fraud cases are first uncovered through whistleblower reports, not auditors. It confirms that the effectiveness of the internal reporting system is a crucial factor in the success of fraud eradication efforts. One crucial element of a whistleblowing system is the reporting channel. A well-designed reporting channel can increase individuals' courage to report violations. Experimental research by Kaplan & Schultz (2007) showed that individuals prefer anonymous reporting channels because they provide a sense of security and reduce the possibility of retaliation. These findings align with research by Choo et al. (2019), which found that reporting structures, including identity protection, significantly influence an individual's decision to whistleblow. It suggests that anonymity is a crucial factor in motivating individuals to report.

Besides anonymity, another factor that can potentially increase an individual's willingness to report is rewards or incentives. Internationally, the whistleblower program at the Securities and Exchange Commission (SEC) in the United States has shown that providing financial rewards significantly increases whistleblower participation. Experimental research by Schmolke & Utikal (2025) confirms that rewards can increase the decision to report fraud, especially when reporting requires courage to face risks. A study by Potipiroon (2024) also states that reward expectancy can increase whistleblowing intentions, especially in cases considered serious.

Research in the Indonesian context supports these findings. Studies by Dewi et al. (2020) and Utami et al. (2020) found that identity protection and the provision of rewards positively influence whistleblowing intentions. Research by Putri (2012) also emphasizes that anonymity is a primary preference for reporting fraud because it

provides a sense of security against the risk of retaliation.

Although previous research has extensively discussed the role of anonymous reporting channels and rewards on whistleblowing intentions, these findings remain inconsistent, particularly regarding the strength of each mechanism's influence and the conditions under which it becomes more dominant. Some studies indicate that anonymity is a key factor driving reporting intentions because it can reduce perceived risk (Kaplan & Schultz, 2007; Putri, 2012), while others find that rewards play a stronger role when individuals face high personal consequences (Schmolke & Utikal, 2025; Potipiroon, 2024). This inconsistency indicates that the effectiveness of each mechanism remains highly contextual and not yet fully understood.

Furthermore, most previous research has used survey or correlational approaches, thus failing to establish a strong causal relationship between reporting channels, rewards, and whistleblowing intentions. Whistleblowing is a complex decision influenced by specific situational conditions, making an experimental approach crucial for more accurately isolating and testing the influence of each variable. These methodological limitations open up opportunities for further research with more controlled experimental designs.

This study focuses on whistleblowing intention because it is the primary predictor of actual behaviour according to the Theory of Planned Behaviour (Ajzen, 1991). Whistleblowing behaviour is difficult to observe directly due to its sensitive, secretive, and risky nature, making the use of intention as a measure of behaviour the most appropriate methodological choice. Furthermore, experimental research by Choo et al. (2019) and Schmolke & Utikal (2025) suggests that changes in reporting intention adequately represent an individual's response to specific experimental conditions before actual action is taken.

Based on this description, this study was conducted to examine the effect of reporting

channels (anonymous and non-anonymous) and rewards on whistleblowing intention, and to evaluate whether there is an interaction between the two variables. This research is expected to contribute to the development of a more effective fraud reporting system and encourage individuals to play an active role in fraud prevention and disclosure.

## LITERATURE REVIEW

### Intentions Whistleblowing

Whistleblowing intention refers to an individual's tendency to report violations within an organization to the authorities. From a behavioural perspective, intention is considered a primary predictor of actual action, as explained in the Theory of Planned Behaviour (Ajzen, 1991), which places attitudes, subjective norms, and perceived control as factors shaping an individual's intention to act. In the context of reporting fraud, intention is understood as an individual's evaluation of the risks, consequences, and benefits that may arise if they decide to report.

Various experimental studies support the view that whistleblowing intentions are influenced by psychological and structural factors within organizations. Curtis et al. (2018) used an experimental method with student and professional participants and analyzed the data using analysis of variance (ANOVA). The results showed that individuals with lower perceived risk of retaliation and higher levels of personal accountability had significantly greater whistleblowing intentions. This finding confirms that individual risk assessment is an important determinant in the formation of reporting intentions. Similarly, Andon et al. (2018) also used an experimental design with a between-subject approach. The study involved auditors and accounting students and used ANOVA and regression analysis to examine the effect of moral reasoning on whistleblowing intentions. The findings showed that individuals with higher levels of moral reasoning tended to have stronger whistleblowing intentions,

especially when the violations faced were serious and involved clear ethical violations. It indicates that internal individual factors play a significant role in the reporting decision-making process.

### Reporting Channels

Reporting channels can be classified into two types: anonymous and non-anonymous (Kaplan, 2012). Anonymous reporting channels refer to mechanisms where the reporter's identity is kept confidential to protect their security and confidentiality. Conversely, non-anonymous reporting channels allow the reporter's identity to be known to the recipient of the report, both internally and externally. Providing anonymous reporting channels is expected to create a sense of security for reporters, allowing employees to report fraud without fear or pressure. According to Kaplan et al. (2009), the effectiveness of anonymous reporting mechanisms is largely influenced by two main factors:

- a) The extent to which employees can identify fraudulent activities or indications of violations.
- b) The employee's willingness to report their findings to the appropriate authorities or recipients.

Anonymous reporting channels allow individuals to report information without revealing their personal identity, thereby reducing the fear of retaliation, hierarchical pressure, and social stigma. Conversely, non-anonymous reporting channels require individuals to reveal their identity, which can increase the perception of personal and professional risk, especially when the violation involves a superior or someone with higher authority. These differences in characteristics create different psychological conditions in the process of forming whistleblowing intentions.

### Reward

Rewards are a form of appreciation given to individuals in return for contributions or

services, whether financial or non-financial. According to Sofiati (2021), rewards are an effective method for motivating individuals to demonstrate positive behaviour and improve their performance. Rewards have a significant impact on both the recipient and the giver. For the recipient, these rewards foster a feeling of appreciation and respect for their efforts, which in turn can encourage the individual to continue making positive contributions in the future.

In the context of whistleblowing, implementing a reward model can benefit both the whistleblower and the organization. For the individual reporting the violation (whistleblower), the recognition received can foster a sense of satisfaction with the reporting action. Meanwhile, for the organization, rewards have the potential to encourage enthusiasm and consistency in reporting fraud, as well as increase member loyalty to the organization. Therefore, it can be concluded that reward schemes influence individual intentions to whistleblowing.

Ajzen (1991), in his Theory of Planned Behaviour, stated that attitudes toward the behaviour, subjective norms, and perceived behavioural control influence behavioural intentions. Rewards have the potential to influence all three components. Rewards can shape positive attitudes toward whistleblowing by increasing the perceived benefits of reporting, strengthening subjective norms by demonstrating organizational support for the whistleblower, and increasing perceptions of behavioural control by balancing the individual's perceived risks. Thus, rewards act as an external factor that can strengthen whistleblowing intentions.

## Framework

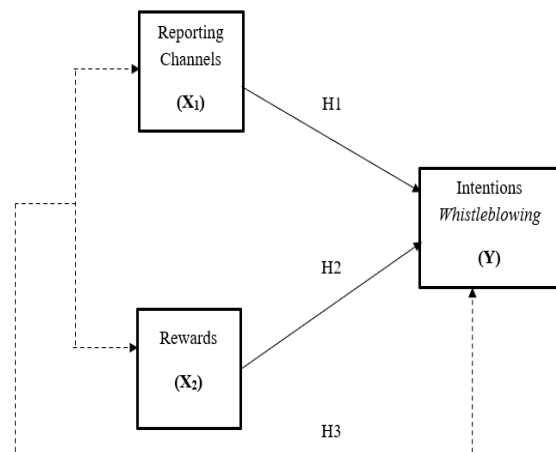


Figure 1. Conceptual Framework

H1: There is an influence of reporting channels on the intention to whistleblow.

H2: There is an influence of rewards on the intention to whistleblow.

H3: The influence of reporting channels and rewards on the intention to whistleblow.

## MATERIALS & METHODS

The method used in this research was an experiment. Experimental research focuses on behavioural aspects in causal relationships and allows for control over the research environment to achieve targeted results (Rosdini, 2022). This experimental research employed a factorial design. A factorial design is a design that explores simultaneous causal relationships involving two or more factors, or independent variables, with their dependent variables (Rosdini, 2022).

In this experimental research, a 2x2 factorial design was used. According to Rosdini et al. (2022), a 2x2 factorial design is the simplest design. This type of design indicates two independent variables are simultaneously compared and manipulated, each with two levels or observation groups. This study will examine the influence of two independent variables: reporting pathway and reward. The treatment provided is a reporting pathway with anonymous and non-anonymous levels, while reward has two

levels: with reward and without reward. The manipulation/treatment method used in this experimental research is role-playing simulation.

This study employed a 2x2 (two-by-two) factorial design, as shown in Table 1 below:

**Table 1. 2x2 Factorial Experimental Design**

Treatment		Reward	
		Without Reward	With Reward
Reporting Channels	Non-Anonymous	Group 1	Group 2
	Anonymous	Group 3	Group 4

The experimental questionnaire in this research study contained a fraud case scenario structured in narrative form, adapted from research by Seifert (2010). The narrative described a situation in which participants played the role of employees in the Accounting Department who discovered indications that the company's financial supervisor had created significant fictitious accounting records, resulting in material inaccuracies in the presentation of the company's earnings. Participants then received a reporting treatment, which was explained through a narrative, with an emphasis on the options for anonymous and non-anonymous reporting. For participants who received the reward treatment, an additional narrative was presented explaining the company's rewards for employees who reported the violation or fraud.

The population in this study consisted of Master's (S2) and Doctoral (S3) students from the Accounting Study Program at the University of North Sumatra. All participants participated voluntarily, with no specific technical skill requirements for participation in the experiment. In this study, Master's and Doctoral students were treated as surrogates for individuals in the accounting workplace. Of the total 105 participants, 4 people did not pass the manipulation checking stage, so only 101 participants could be used in data processing.

In testing Hypotheses 1, 2, and 3, this study used the two-way Analysis of Variance (ANOVA) data analysis technique with the help of SPSS Statistics software version 31.

## RESULT

### 1. Descriptive Statistics Results

In this section, descriptive statistics are used to show general trends in the data, such as mean values, distribution of values, and trends in response variation. This information is essential for understanding the empirical context of the study before entering the inferential analysis stage. The descriptive presentation in tabular form aims to facilitate reading and provide a more systematic interpretative basis for the analysis results in the following sections.

**Table 2. Participant Demographic Data**

Descriptions	Group 1		Group 2		Group 3		Group 4		Total	
<b>Gender</b>										
Male	5	19,2%	6	25%	10	40%	6	23,1%	27	26,7%
Female	21	80,8%	18	75%	15	60%	20	76,9%	74	73,3%
Total	26	100%	24	100%	25	100%	26	100%	101	100%
<b>Study Program</b>										
Master of Accounting	21	80,8%	21	87,5%	20	80%	20	76,9%	82	81,2%
Doctorate of Accounting	5	19,2%	3	12,5%	5	20%	6	23,1%	19	18,8%
Total	26	100%	24	100%	25	100%	26	100%	101	100%
<b>Age (Years)</b>										
20 – 25	9	34,6%	6	25%	4	16%	8	30,8%	27	26,7%
26 – 30	9	34,5%	12	50%	9	36%	12	46,2%	42	41,5%
31 – 35	1	3,8%	4	16,7%	6	24%	3	11,5%	14	13,8%
< 35	7	26,9%	2	8,3%	6	24%	3	11,5%	18	17,8%
Total	26	100%	24	100%	25	100%	26	100%	101	100%

*Source: SPSS output, data processed by the author (2025)*

To determine whether there are significant differences in the demographic characteristics of participants between experimental treatment groups, the test results are presented in Table 4 below.

**Table 3. Randomisation Test Results**

	Sum of Squares	Df	F	Sig.
Gender	0.628	3	1.061	0.370
Study Program	0.147	3	0.311	0.817
Age	99.722	3	0.838	0.476

*Source: SPSS output, data processed by the author (2025)*

Based on Table 3, the results of the randomisation test indicate that there are no significant differences in demographic characteristics between the treatment groups. The significance value for gender is 0.370, study program is 0.817, and age is 0.476, all above 0.05. It indicates that the treatment groups are equivalent and can be adequately controlled; the randomisation process can be declared successful. Thus, the experimental groups have balanced characteristics and are worthy of comparison in further analysis.

### Hypothesis Testing

Before applying analysis of variance (ANOVA) as a hypothesis testing method, it is necessary to first verify the basic assumptions that must be met. One important assumption is homogeneity of variance. The homogeneity test is conducted to ensure that the four treatment groups have equal data variation. Meeting this assumption is crucial to ensure that the participants in the study have relatively equal variance, allowing for accurate interpretation of the ANOVA results. The following presents the results of the homogeneity test using Levene's test:

**Table 4. Results of the Homogeneity Test**

F	df1	df2	Sig.
.463	3	97	.709

Source: SPSS output, data processed by the author (2025)

Based on the results of the homogeneity test using Levene's test, a significance value of 0.709 was obtained, which is greater than the 0.05 significance limit. This finding indicates that the variance between the treatment groups is homogeneous, thus meeting the basic assumptions for conducting an ANOVA analysis. Therefore, each treatment group has a relatively similar level of data variability and can be reasonably compared. Hypothesis testing in this study was conducted using analysis of variance (ANOVA) with a significance level of 0.05. The results of this test were used to answer the hypothesis regarding the influence of reporting channels and rewards on

whistleblowing intentions, while also identifying differences between the experimental groups. The findings of the analysis are presented in Tables 5.4 and 5.5 below:

**Table 5. Mean (Standard Deviation) and Participants for Each Treatment**

Treatment		Reward		Total Reporting Paths
		Without Reward	With Reward	
Reporting Channels	Non-Anonim	5,88 (1,033) n = 26	5,46 (1,141) n = 24	5,68 (1,096) n = 50
	Anonim	6,56 (1,044) n = 25	6,00 (1,020) n = 26	6,27 (1,060) n = 51
Total Reward		6,22 (1,083) n = 51	5,74 (1,103) n = 50	5,98 (1,113) n = 101

Source: SPSS output, data processed by the author (2025)

**Table 6. Results of the ANOVA Test of Between-subjects Effects**

Source	Type III Sum Of Square	Df	Mean Square	F	Sig.
Intercept	3602,698	1	3602,698	3212,786	<.001
Reporting Channels	9,340	1	9,340	8,329	.005
Reward	6,134	1	6,134	5,470	.021
Reporting Channels * Reward	.113	1	.113	.101	.752
Error	108,772	97	1,121		

Source: SPSS output, data processed by the author (2025)

The first hypothesis predicts that an individual's intention to report fraud will be higher when an anonymous reporting channel is available compared to a non-anonymous channel. Table 5 shows that the average intention to report fraud is indeed higher in the anonymous channel (mean = 6.27) than in the non-anonymous channel (mean = 5.68).

The ANOVA analysis results presented in Table 6 also show a significant difference between the two reporting channels (F = 8.329, p = 0.005). This finding indicates that H1 is supported, indicating that the anonymous reporting channel is proven to increase an individual's intention to whistleblow.

The second hypothesis predicts that an individual's intention to report wrongdoing

will differ between those who receive a reward and those who do not. As shown in Table 5, individuals who receive a reward have a higher average intention to report wrongdoing (mean = 6.22) compared to individuals who do not receive a reward (mean = 5.74). This difference is statistically significant, as shown in the ANOVA model in Table 6 ( $F = 5.470$ ,  $p = 0.021$ ). Thus, the research findings support H2.

Hypothesis three states that reporting channels and rewards influence whistleblowing intentions. This hypothesis was tested by examining the interaction between reporting channels and rewards using a two-way ANOVA. The test results showed that the interaction between reporting channels and rewards had no significant effect on whistleblowing intentions, with a significance value of 0.752 ( $>0.05$ ). It indicates that the effect of reporting channels on whistleblowing intentions is independent of the presence or absence of rewards, and vice versa. Based on these results, it can be concluded that Hypothesis three is rejected, as there is no simultaneous effect of reporting channels and rewards on whistleblowing intentions.

## DISCUSSION

### **The Effect of Anonymous and Non-Anonymous Reporting Channels on Whistleblowing Intention**

Based on Table 5, it can be seen that individuals' intention to report fraud is higher when anonymous reporting channels are available (mean = 6.27) compared to non-anonymous channels (mean = 5.68). The ANOVA analysis in Table 5.5 also shows that this difference is statistically significant ( $F = 8.329$ ,  $p = 0.005$ ). It confirms that the use of anonymous reporting channels increases an individual's propensity to whistleblow.

This finding can be explained by the fact that with non-anonymous reporting channels, the reporter's identity is known to the organization, including the potential perpetrator. This situation creates fear, concerns about retaliation, and social and

psychological threats that make individuals hesitant to report. This situation often places potential whistleblowers in a dilemma, which can reduce their interest in disclosing fraud (Bagustianto & Nurkholis, 2015).

The results of this study are consistent with several previous studies showing that anonymity is a significant factor in increasing the intention to report violations. A classic study by Kaplan & Schultz (2007) found that individuals prefer anonymous reporting channels because they provide a sense of security and reduce the risk of retaliation. Similar findings are reinforced by research by Choo et al. (2019), which used an experimental design and showed that a reporting structure that protects the whistleblower's identity increases the likelihood of someone disclosing wrongdoing. Overall, the existence of an anonymous reporting channel proved to be a significant factor in increasing the intention to report fraud.

### **The Effect of Rewards on Intention to Whistleblow**

Based on the descriptive statistics in Table 5, it can be seen that individuals who received rewards had a higher average intention to report fraud (mean = 6.22) compared to individuals who did not receive rewards (mean = 5.74). Furthermore, the ANOVA results in Table 5.5 indicate that this difference is statistically significant ( $F = 5.470$ ,  $p = 0.021$ ), thus concluding that rewards increase individuals' intention to whistleblow.

The increase in reporting intention due to rewards can be explained through social exchange theory, which states that individuals tend to act when they assess that the benefits received outweigh the potential risks or costs. In the context of whistleblowing, financial rewards serve as compensation for the risks of reporting, such as potential social pressure, retaliation, or conflict with related parties.

These results are consistent with the findings of various previous experimental studies. An experimental study by Schmolke & Utikal

(2025) showed that financial incentives significantly increase the likelihood of someone disclosing a violation, especially when the individual is faced with a situation that involves personal risk. Their findings indicate that rewards act as an effective external motivator to increase reporting behaviour.

These research findings strengthen the argument that incentives or rewards can act as a mechanism to reduce the psychological and social barriers that arise when someone considers whistleblowing. Rewards provide a sense of recognition and perception of organisational support, so that individuals feel that their reporting is valued and protected. The results of this study confirm that Hypothesis 2 is supported, and the provision of rewards has been shown to increase individuals' intentions to report fraud.

### **Interaction of Reporting Channel and Reward on Whistleblowing Intention**

The third hypothesis predicts that the effect of the reporting channel on whistleblowing intention will differ depending on the presence or absence of a reward. In other words, rewards are expected to strengthen the influence of the anonymous channel on reporting intention. However, the ANOVA results, as shown in Table 6, show that the interaction between the two variables is not significant ( $F = 0.101, p = 0.752$ ). It indicates that the effects of the reporting channel and reward operate independently of each other. These results indicate that although the anonymous channel increases whistleblowing intention (H1) and rewards also increase it (H2), the combination of the two does not produce a stronger effect than either of them alone. Therefore, H3 is not supported.

The lack of support for H3 can be explained through several empirical perspectives. Several previous studies, such as Dewi et al. (2020) and Utami et al. (2020), found that anonymity and rewards simultaneously increase reporting intention, but did not always show a significant interaction effect.

It indicates that rewards and anonymity are two mechanisms that operate through different psychological pathways: anonymity reduces fear and perceived threat, while rewards increase extrinsic motivation. While these two mechanisms operate strongly on their own, the interaction effect between them may not be statistically significant.

Overall, the results of this study make an important contribution by demonstrating that the influence of reporting channels and rewards should be considered as independent factors, rather than as a mutually reinforcing combination. Although each variable has a positive impact, they do not interact with each other in influencing whistleblowing intentions.

### **CONCLUSION**

Based on the analysis and discussion of the research, the following conclusions can be drawn.

1. Reporting channels significantly influence whistleblowing intentions.
2. Individuals demonstrate a higher intention to report fraud when the reporting channel is anonymous compared to non-anonymous channels. This finding answers the first research question and supports Hypothesis 1, which states that anonymity increases reporting intentions.
3. Rewards significantly influence whistleblowing intentions.
4. Individuals who receive rewards have a higher intention to report fraud than those who do not receive rewards. It answers the second research question and supports Hypothesis 2.
5. There is no interaction between reporting channels and rewards on whistleblowing intentions. Both variables operate independently, so rewards neither strengthen nor weaken the effect of reporting channels on reporting intentions. This finding answers the third research question and suggests that Hypothesis 3 is not supported.
6. Overall, this study shows that anonymity and rewards are factors capable of

increasing individual intentions to whistleblow, but their combination does not provide any additional effect. These findings indicate that these two factors operate in different ways and should be considered separately in designing an effective fraud reporting system.

### Limitations

This research faced several limitations, including:

1. The study used an experimental design with a simplified scenario, which does not fully reflect the actual conditions of fraud reporting within organisations. The researcher was unable to present real-life organisational dynamics, such as social pressures, power relationships, or the real risks whistleblowers may face. If the research could be conducted directly within the organisational environment, the results could potentially provide a more in-depth and realistic picture of whistleblowing behaviour.
2. The respondents in this study were master's and doctoral students, who generally do not have direct experience with the fraud reporting process in the workplace. This limitation means their reporting intentions may differ from those of employees working in real-world organisational structures and facing more complex consequences. If the study could involve active employees in the public or private sectors, the results could potentially more accurately describe the factors influencing whistleblowing intentions in professional practice.
3. This study focused on two main variables: reporting channels and rewards. The researcher was unable to include other variables such as organisational culture, ethical climate, trust in management, or perceived reporting risks. Adding these variables to future research could produce a more comprehensive model and provide a

more complete understanding of the determinants of whistleblowing.

4. This study found that reporting channels and rewards had significant separate effects, with no significant interaction between the two. This study was unable to explore other factors that might moderate this relationship, such as work experience, ethical values, or individual moral orientation. If these factors could be included in future research, it would be possible to identify specific conditions under which rewards and anonymity work together.
5. Given these limitations, further research is expected to expand the scope of respondents, enrich the research variables, and develop experimental designs that more closely reflect real-world organisational situations, thereby making a stronger contribution to the development of whistleblowing theory and practice.

### Declaration by Authors

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