



# Investigative Accounting and Whistleblowing Systems: Their Role in Fraud Detection and Disclosure

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**Abstract** – Fraud is a serious issue faced by both public and private sector organizations because it can cause financial losses, damage institutional reputation, and reduce stakeholder trust. In the context of modern organizational governance, fraud disclosure requires detection mechanisms that do not only rely on conventional audit procedures, but also more comprehensive approaches through the implementation of investigative accounting and whistleblowing systems. This study aims to analyze the relationship between investigative accounting and whistleblowing systems in enhancing the effectiveness of fraud disclosure. The research employs a Systematic Literature Review (SLR) method with a qualitative approach to various relevant scientific articles published within the last five years. The literature selection process is carried out through identification, screening, and analysis stages based on predefined inclusion and exclusion criteria. The findings show that investigative accounting plays an important role in tracing and substantiating indications of fraud through financial transaction analysis and the collection of investigative evidence. Meanwhile, the whistleblowing system functions as an internal reporting mechanism that provides early information regarding suspected fraud. The integration of both mechanisms has been proven to improve the effectiveness of fraud detection and disclosure, as well as strengthen the organization's internal control system.

**Keywords** – Investigative Accounting, Whistleblowing System, Fraud Disclosure

## INTRODUCTION

Fraud is one of the most serious problems faced by public institutions worldwide. Fraudulent actions can vary, ranging from manipulating financial statements, misappropriating assets, to committing corruption that harms both organizations and society. In modern organizational governance, fraud not only results in financial losses but also threatens organizational reputation and reduces public trust in institutions. Therefore, organizations are required to implement efficient and comprehensive control systems and fraud detection mechanisms.

According to Rohmah et al. (2023), one of the emerging approaches in contemporary audit practice is the use of investigative accounting. In the context of modern organizational governance, fraud disclosure

efforts require a combination of various control mechanisms such as investigative auditing, forensic accounting, and whistleblowing systems. Research shows that the existence of internal control systems and whistleblowing mechanisms plays an important role in minimizing fraud potential, as they help organizations detect early indications of fraud (Fathoni, 2024).

An international report from the Association of Certified Fraud Examiners (ACFE) reveals that occupational fraud remains a significant risk for organizations worldwide. According to the *Report to the Nations 2024*, the most common method used to detect fraud is through tips or reports originating from both internal and external sources, accounting for approximately 43% of total detected fraud cases. This



figure is significantly higher compared to other detection methods such as internal audits (14%) and management reviews (13%) (ACFE, 2024).

One of the methods that has emerged in modern auditing for fraud detection is investigative accounting or forensic accounting. This method focuses on investigating suspicious financial transactions using financial analysis techniques, investigative auditing, and evidence collection that can be used in legal proceedings. Through this approach, auditors or forensic accountants are able to trace unusual transaction patterns and identify financial activities that may involve fraudulent elements. Research indicates that the application of forensic accounting and investigative auditing significantly contributes to improving the effectiveness of fraud disclosure in organizations, as it enables deeper analysis of complex financial transactions (Ardiansyah, 2023; Riadi & Aprilian, 2024).

In addition to technical approaches through investigative auditing, internal reporting mechanisms such as the whistleblowing system also play an important role in fraud disclosure. A whistleblowing system provides a channel for individuals within an organization to report suspected violations of laws, ethics, or organizational policies safely and anonymously. This system enables employees and other parties with access to organizational information to report fraudulent activities without fear of retaliation.

Research shows that whistleblowing systems have a positive effect on an organization's ability to detect fraud, as internal reports are often the primary source of initial information in fraud investigation processes (Kunna & Indrijawati, 2024). Information obtained through whistleblowing can serve as an early indication, which is then further analyzed using financial investigation techniques to obtain valid evidence of fraud occurrence. Thus, the whistleblowing system functions as an initial information source, while investigative accounting serves as a systematic mechanism for analysis and fraud verification.

Studies also indicate that the combination of investigative auditing, forensic accounting, and whistleblowing systems can enhance the effectiveness of fraud disclosure within organizations, as these mechanisms complement each other in the detection and investigation process (Putri et al., 2024).

Although previous studies have examined the roles of investigative accounting, investigative auditing, and whistleblowing systems in fraud detection, most of them still treat these variables separately. Therefore, this study focuses on examining the relationship between investigative accounting and whistleblowing systems in fraud disclosure through a systematic literature review approach.

Investigative accounting is a branch of accounting that focuses on examining indications of fraud through in-depth analysis of financial transactions, documents, and accounting evidence. This approach is commonly used to identify, trace, and substantiate the existence of fraud within organizations.

According to Toatubun and Arizah (2025), forensic accounting and investigative auditing are financial analysis approaches used to uncover fraud cases through document analysis, transaction reconstruction, and in-depth evaluation of financial evidence. These techniques enable auditors to generate evidence that can be used in legal proceedings and further investigations.

In the perspective of modern auditing, investigative accounting does not only focus on financial statement analysis but also on identifying unusual transaction patterns and evaluating weaknesses in the internal control system of organizations. The auditor's ability to apply investigative techniques is crucial because this approach differs from conventional auditing procedures, particularly in fraud evidence collection processes (Toatubun & Arizah, 2025). In addition, the development of information technology has driven the transformation of investigative accounting toward digital techniques and data analytics.



Ardiansyah (2023) found that forensic accounting and investigative auditing have a positive effect on auditors' ability to detect fraud. The study shows that proper investigative techniques help auditors identify fraud indications more quickly and accurately through financial transaction analysis and evidence evaluation. Similarly, Umniyah (2025) found that forensic accounting and investigative auditing significantly influence fraud disclosure, emphasizing that auditors' ability to apply investigative techniques and financial data analysis is a key factor in improving fraud detection effectiveness.

Based on these findings, investigative accounting plays a strategic role in organizational fraud control systems because it enables the identification of fraud indications through in-depth transaction analysis and systematic evidence collection. This process can be supported by electronic data analysis, system log examination, and computer-based transaction reconstruction. Therefore, the implementation of investigative accounting is an important mechanism in improving fraud disclosure effectiveness within organizations.

The whistleblowing system is a reporting mechanism provided by organizations that allows individuals to report violations, misconduct, or fraud occurring within the organizational environment. This system is designed to enhance transparency, accountability, and the effectiveness of organizational oversight.

The act of reporting criminal acts in the form of complaints, reports, and witness statements is regulated under Law No. 8 of 1981 concerning the Criminal Procedure Code, Articles 1 points 24, 25, and 26. Laws No. 28 of 1999 and No. 31 of 1999 further emphasize whistleblowers' participation as a protected right. Although whistleblowing is both a right and responsibility, it must still comply with applicable laws, religious norms, and social norms. The right to receive follow-up information, legal protection, security, and

appreciation for whistleblowers is further reinforced under Government Regulation No. 71 of 2000.

According to Marciano et al. (2021), a whistleblowing system is a structured reporting system that enables individuals to report illegal activities safely. Key elements include whistleblower anonymity, system independence, accessibility of reporting channels, and follow-up mechanisms for received reports.

From a governance perspective, whistleblowing systems function as internal control tools that enhance organizational integrity. Sari (2024) found that whistleblowing systems support good corporate governance practices and help prevent financial reporting fraud. In addition, Suryani et al. (2024) state that whistleblower reports often serve as the initial source of fraud detection, which can later be followed up through investigative or forensic audits.

Furthermore, Fitriani and I (2022) found that whistleblowing systems positively affect fraud prevention in public sector procurement processes. Similarly, Ramadhani et al. (2025) highlight that whistleblowing plays a key role in supporting forensic accounting and investigative auditing, with its effectiveness highly dependent on whistleblower protection and organizational trust.

In conclusion, the whistleblowing system is an effective supervisory mechanism that enhances organizational transparency, strengthens internal control, and supports fraud detection by providing early information on suspicious activities.

Fraud disclosure is the process of identifying, investigating, and proving fraudulent actions within an organization. Fraud may include financial statement manipulation, asset misappropriation, and corruption committed by individuals or groups for unlawful gain.

Dianto (2023) explains that fraud disclosure is closely related to auditors' ability to identify fraud indicators through audit techniques, financial statement analysis, and evidence collection. This process aims to



ensure that fraudulent activities are objectively revealed so they can be followed up through legal or organizational mechanisms.

Putri et al. (2024) state that in modern auditing, fraud disclosure is not limited to financial statement examination but also involves investigative auditing, forensic accounting, and data analysis to identify abnormal transaction patterns.

Fraud disclosure is an essential component of organizational control systems aimed at detecting, investigating, and proving fraudulent activities in both operational and financial reporting processes. Fraud may occur in various forms such as financial statement manipulation, asset misuse, and corruption.

Rohmah et al. (2023) found that supervisory mechanisms such as forensic accounting, whistleblowing systems, and investigative auditing improve fraud disclosure effectiveness in public sector organizations. Ningsih et al. (2025) further confirm that these mechanisms positively influence fraud disclosure effectiveness.

Sukawanda (2024) emphasizes that fraud disclosure is crucial in maintaining organizational integrity because fraud can cause significant economic losses. Therefore, organizations must implement robust supervisory mechanisms such as investigative auditing and forensic accounting to enhance fraud detection and disclosure effectiveness.

## **MATERIALS AND METHODS**

The Systematic Literature Review (SLR) approach was selected to explore this topic to ensure rigor and credibility in the findings through an exploratory applied research design based on literature review. This approach provides broad access to various relevant sources within the domain of accounting theory, including books, journals, articles, and other academic documents.

The research process involves several stages, starting from the identification of relevant accounting theory concepts to the collection of appropriate literature materials. Subsequently, a critical analysis of the collected theories is conducted to understand their implications and contributions within the research context (Anisa Promika, 2024). The study identifies 10 accredited journals (2022–2026) related to the role of forensic accounting in detecting cyber fraud in the digital era. Through a screening and eligibility process, 6 most relevant journals were selected for further analysis.

The literature review is used to identify research developments, determine research gaps, and provide a comprehensive understanding of the relationships between the studied variables. The data analysis process includes:

1. Identification of relevant literature,
2. Selection of articles based on publication year and relevance,
3. Content analysis of previous studies, and
4. Literature synthesis to develop a comprehensive understanding of the relationship between investigative accounting, whistleblowing systems, and fraud disclosure.

Data sources in this study were obtained from academic databases such as Google Scholar, Scopus, and SINTA using keywords including investigative accounting, whistleblowing system, and fraud.

## **RESULTS AND DISCUSSION**

Fraud disclosure is a critical aspect in maintaining organizational integrity and accountability. Various studies indicate that the effectiveness of fraud disclosure does not only depend on auditors' ability to examine financial statements, but also on the implementation of control mechanisms such as investigative accounting and whistleblowing systems. These mechanisms play an important role in identifying fraud indications and providing supporting evidence for fraud investigation processes.



Ardiansyah (2023) found that investigative auditing and whistleblowing systems significantly influence auditors' ability to detect fraud. Investigative auditors can identify suspicious transaction patterns through document analysis and financial transaction reconstruction. In addition, whistleblowing systems provide early information regarding fraud indications, which supports further investigation processes.

This finding is consistent with Ramadhan and Mulyati (2022), who found that forensic auditing, investigative auditing, and whistleblowing systems have a positive effect on fraud detection in financial audit institutions in Indonesia. Their study emphasizes that the integration of investigative techniques and whistleblowing mechanisms allows auditors to obtain more comprehensive evidence in fraud disclosure.

Similarly, Kunna, Amiruddin, and Indrijawati (2024) found that investigative auditing, forensic accounting, and whistleblowing systems positively influence fraud disclosure in public sector organizations. Their findings highlight that auditors with strong investigative capabilities are more effective in identifying abnormal financial transactions and fraud evidence.

Sarah, Taufik, and Nurulita (2025) further confirm that whistleblowing, forensic accounting, and investigative auditing significantly affect fraud detection in government auditors. Their study emphasizes that whistleblower reports are often the primary source of fraud detection because they provide early indications of organizational misconduct.

Su'un and Abduh (2024) also found that forensic accounting and investigative auditing play a key role in fraud disclosure. They argue that investigative techniques allow auditors to detect fraud that cannot be identified through conventional audit procedures. In addition, whistleblowing systems strengthen the investigation process by providing additional information for audit procedures.

Riadi and Aprilian (2023) highlight that forensic accounting and investigative auditing contribute to fraud prevention in organizations. They also emphasize that whistleblowing systems improve organizational transparency by providing safe reporting channels for fraud disclosure.

Putri, Simarmata, and Murni (2024) found through a literature-based approach that investigative auditing and whistleblowing systems play an essential role in increasing fraud disclosure effectiveness. Whistleblower reports often serve as the starting point of fraud investigation, enabling auditors to trace fraudulent activities more effectively.

Suryani, Setiawan, and Djajadikerta (2024) further confirm that whistleblowing systems are effective in detecting fraud in organizations, as most fraud cases are initially revealed through internal reports from individuals who observe irregularities in operational activities.

Amyar et al. (2023) also found that whistleblowing systems positively influence the effectiveness of fraud investigation. Information from whistleblowers helps auditors focus investigations on high-risk areas of fraud.

Finally, Fitria, Kuntadi, and Etika (2024) conclude that investigative auditing techniques and whistleblowing systems improve fraud detection effectiveness. Their study highlights that the integration of both mechanisms strengthens organizational control systems and enhances fraud disclosure outcomes.

**Table 1.1** SLR Analysis

<b>No</b>	<b>Authors</b>	<b>Location and Respondents</b>	<b>Results</b>
1	(Ardiansyah, 2023)	Investigative auditors at BPKP Riau Province	The study shows that whistleblowing and investigative audit have a significant effect on auditors' ability to detect fraud, thereby improving the effectiveness of fraud disclosure.
2	(Ramadhan, 2022)	Auditors from BPK, BPKP, and Inspectorates in Indonesia	Forensic audit, investigative audit, and whistleblowing are proven to have a positive effect on fraud detection, particularly in improving the quality of investigations into fraud indications.
3	(Kunna & Indrijawati, 2024)	Auditors at BPKP South Sulawesi Province	The results show that investigative audit, forensic accounting, and whistleblowing system have a positive effect on fraud disclosure in public sector organizations.
4	(Sarah et al., 2025)	Auditors of BPK and BPKP in Riau Province	Whistleblowing, forensic accounting, and investigative audit have a significant effect on fraud detection and improve auditors' ability to uncover fraud cases.
5	(Su'un & Abduh, 2025)	Employees and auditors in industrial sector companies	Forensic accounting and investigative audit play an important role in uncovering fraud, with whistleblowing serving as a mechanism that strengthens the investigation process.
6	(Riadi & Aprilian, 2024)	Auditors of the Financial Supervision Agency	Forensic accounting and investigative audit contribute to fraud prevention, while effective whistleblowing enhances organizational transparency.
7	(Putri et al., 2024)	Literature study in state audit institutions	Investigative audit and whistleblowers play an important role in increasing fraud disclosure levels by providing initial evidence in the investigation process.
8	(Suryani et al., 2024)	Literature study in public and private sector organizations	The whistleblowing system functions as an initial source of information regarding fraud indications, which are then followed up through investigative and forensic audits.
9	(Firdaus Amyar, Almira Erika Rahma, Nur Alimin Azis, 2023)	Public sector auditors in Indonesia	The whistleblowing system improves the effectiveness of fraud investigations and helps auditors identify indications of fraud more quickly.
10	(Fitria & Kuntadi, 2024)	Literature study on investigative audit and whistleblowing	Investigative audit techniques and whistleblowing systems play a role in improving fraud detection by strengthening organizational control systems.



Based on the synthesis of various previous studies, it can be concluded that investigative accounting and the whistleblowing system have a complementary relationship in the fraud disclosure process. Investigative accounting plays a role in conducting in-depth analysis of financial transactions to identify indications of fraud, while the whistleblowing system provides initial information that can serve as a basis for fraud investigation.

The integration of these two mechanisms enables auditors to obtain stronger evidence and enhances the effectiveness of fraud disclosure within organizations. Thus, organizations that effectively implement investigative accounting and maintain a well-functioning whistleblowing system tend to have greater capability in detecting and uncovering fraud cases.

Therefore, strengthening auditors' competencies in investigative accounting and developing a transparent and reliable whistleblowing system are important factors in improving the effectiveness of organizational control systems.

## **Discussion**

The findings of this systematic literature review indicate that investigative accounting and whistleblowing systems have a complementary and mutually reinforcing role in enhancing fraud disclosure effectiveness. Investigative accounting strengthens fraud detection through in-depth examination of financial transactions, while whistleblowing systems function as early-warning mechanisms that provide initial indications of irregularities within organizations.

From an investigative perspective, forensic-oriented approaches such as investigative accounting enable auditors to trace complex financial manipulations through document analysis, transaction reconstruction, and evidence evaluation. This is consistent with the findings of Ardiansyah (2023), who reported that investigative audit techniques significantly improve auditors' ability to detect fraud by identifying abnormal transaction patterns and strengthening evidence

collection processes. Similarly, Umniyah (2025) emphasized that forensic accounting and investigative auditing significantly enhance fraud disclosure effectiveness by improving analytical capabilities in examining financial data.

In addition, the integration of investigative accounting and whistleblowing systems is increasingly relevant in the context of digital transformation, adaptive governance, and organizational sustainability. Recent studies have highlighted that organizational resilience in detecting and preventing fraud is strongly influenced by governance adaptability, technological integration, and collaborative accountability mechanisms (Suseno, 2022, 2023; Suseno & Yusuf, 2024). Collaborative governance models and innovation-oriented strategies also contribute significantly to strengthening institutional sustainability and transparency, particularly in organizations facing increasingly complex financial risks (Suseno et al., 2021). Furthermore, sustainability-oriented collaboration and digital transformation have been shown to improve organizational responsiveness and accountability, thereby supporting more effective fraud prevention systems (Nuryanto & Basrowi, 2024). In the broader organizational context, the integration of artificial intelligence, digital databases, and big data analytics enhances organizational capacity in identifying anomalies, improving risk management, and supporting evidence-based decision-making processes related to fraud detection (Putri et al., 2025; Nuryanto et al., 2025; Dahlana et al., 2025).

Moreover, the effectiveness of investigative accounting and whistleblowing systems is also influenced by human resource quality, organizational culture, and sustainability-oriented management practices. Studies in green human resource management and organizational sustainability emphasize that ethical awareness, adaptive leadership, and innovation culture significantly affect institutional transparency and accountability (Faeni et al., 2025a, 2026; Widana et al., 2025; Pratiwi et al., 2025a). Organizational performance and regional development are also strengthened when governance systems are supported by professional



management and accountable administrative mechanisms (Basrowi et al., 2025). In addition, legal protection frameworks and digital transformation strategies contribute to improving institutional trust and protecting reporting mechanisms against retaliation risks (Anisariza et al., 2025). Consumer-oriented strategic management, democratic participation, and multicultural communication further reinforce ethical climates within organizations, which indirectly support whistleblowing effectiveness and fraud disclosure practices (Pratiwi et al., 2025b; Sukidin et al., 2025). Similarly, social inclusion and protection of vulnerable groups in public services highlight the importance of transparent governance systems and accountability mechanisms in strengthening institutional integrity (Liany et al., 2025).

In addition, investigative accounting contributes not only to detection but also to the legal defensibility of fraud cases. Toatubun and Arizah (2025) highlight that forensic accounting provides structured techniques for evidence reconstruction that can be used in legal proceedings, thereby increasing the credibility of fraud investigations. This demonstrates that investigative accounting functions as both a technical and legal instrument in fraud disclosure systems.

On the other hand, whistleblowing systems serve as a critical source of initial fraud information within organizations. According to Suryani et al. (2024), most fraud cases are first identified through internal or external whistleblower reports, making whistleblowing one of the most effective early detection mechanisms. Furthermore, Sari (2024) argues that whistleblowing systems strengthen good corporate governance by improving transparency, accountability, and internal monitoring structures.

The integration between whistleblowing systems and investigative accounting creates a synergistic effect in fraud detection. Whistleblowing provides preliminary signals of potential fraud, while investigative accounting validates and strengthens these signals through systematic financial analysis. Putri et al. (2024) confirm that combining investigative audit techniques with whistleblowing systems significantly enhances fraud

disclosure effectiveness because both mechanisms complement each other in the investigation process.

However, several studies also indicate that the effectiveness of this integration depends on organizational factors. Ramadhani et al. (2025) found that the success of whistleblowing systems is highly dependent on whistleblower protection and organizational trust. Without adequate protection mechanisms, employees may hesitate to report misconduct, reducing the effectiveness of fraud detection systems.

Overall, the literature suggests that the relationship between investigative accounting and whistleblowing systems is not only technical but also institutional. Their effectiveness is influenced by organizational culture, regulatory frameworks, and internal control maturity. Therefore, strengthening both mechanisms simultaneously is essential for improving fraud disclosure systems in both public and private sector organizations.

## **CONCLUSION AND RECOMMENDATION**

Based on the synthesis of theoretical foundations and previous empirical studies, it can be concluded that investigative accounting and the whistleblowing system play complementary roles in the fraud disclosure process within organizations.

Investigative accounting functions as an analytical approach used to trace, examine, and substantiate indications of fraud through detailed financial transaction analysis, document examination, and systematic evidence collection.

### **Recommendations**

Based on the findings and conclusions of this study, several recommendations can be formulated to improve the effectiveness of fraud disclosure through the integration of investigative accounting and whistleblowing systems. Organizations are encouraged to strengthen the implementation of investigative accounting by enhancing auditors' competencies in



forensic techniques, data analytics, and fraud examination procedures. Continuous professional training is essential to ensure auditors are capable of identifying complex fraud patterns and producing reliable audit evidence that can be used in legal and administrative processes.

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