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FROM DISCLOSURE TO ENFORCEMENT: HOW ASEAN INSTITUTIONS RESPOND TO BUSINESS CRIME WHISTLEBLOWING

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ABSTRACT

Objective: This study examines how whistleblowing has been institutionalized as a mechanism for detecting, enforcing, and preventing business crimes in ASEAN, moving beyond a protection-centered perspective toward institutional capacity.

Research Design & Methods: A comparative qualitative institutional analysis was conducted in four purposefully selected ASEAN countries: Indonesia, Malaysia, Thailand, and Vietnam. Secondary data were obtained from national laws, institutional documents, anti-corruption frameworks, international reports, and Scopus-indexed studies. Six dimensions were assessed: reporting mechanisms, protection of whistleblowers, institutional independence, investigative capacity, law enforcement and interagency coordination, as well as prevention and organizational integrity.

Findings: Institutional capacity varies significantly across the four countries. Malaysia recorded the highest score (16/18), supported by relatively well-integrated mechanisms for reporting, investigation, digital forensics, corporate accountability, and prevention. Indonesia and Thailand each scored 13 out of 18 points but demonstrated different strengths: Indonesia is stronger in reporting and prevention, while Thailand has stronger specialized investigative capacity but faces challenges regarding institutional independence. Vietnam scored 10 out of 18 points, reflecting a developing institutional framework with greater limitations in operational independence, investigation, law enforcement, and coordination.

Implications: Effective control of business crime requires an integrated chain of protection, investigation, law enforcement, and prevention, supported by resources, expertise, independence, and coordination. ASEAN must prioritize institutional interoperability and cross-border cooperation.

Contribution & Value Added: This study expands the field of business crime research by emphasizing institutional capacity, integrating Institutional Theory and Routine Activity Theory, and introducing the ABC-WICI framework to assess institutional effectiveness in ASEAN.

Keywords: Business Crime, Whistleblowing, Institutional Capacity, Corporate Governance.

JEL codes: K42, D73

Article type: Review paper

INTRODUCTION

The global landscape of business crime has undergone a transformation that has made it increasingly complex. Business crime is no longer limited to criminal acts committed by individuals, but also involves organizational structures that enable perpetrators to exploit a company's resources, authority, and networks to obtain illegal profits (Salazar, 2024). Corporate crime can thrive in an organizational culture that is permissive of misconduct. These changes in characteristics have made it increasingly difficult to identify white-collar crime, as illegal activities can be disguised as part of business operations that appear legitimate on the surface.

The challenge of detecting crimes hidden within corporate structures is becoming increasingly relevant in the ASEAN region, which is experiencing greater economic integration. The Association of Southeast Asian Nations (ASEAN) continues to advance regional integration by increasing trade, investment, capital mobility, and economic connectivity among member countries (Dollah et al., 2025). This integration creates a more open business environment and brings economic benefits to the region, but at the same time expands the scope for interaction that can be exploited to commit cross-border business crimes. When corporate activities, financial transactions,

ownership structures, and capital flows involve more than one jurisdiction, business criminals have the opportunity to exploit differences in regulations and law enforcement capacity between countries (Arene, 2024).

This need is becoming increasingly important because business crime in the ASEAN region can appear in various interconnected forms, ranging from corporate fraud, financial statement fraud, corruption, bribery, conflicts of interest, procurement manipulation, the use of shell companies, to money laundering and digital-based financial crimes (Salazar, 2024). These crimes are not always committed through a single company or a single jurisdiction, but can involve a network of entities spread across multiple countries (Arene, 2024). Business crime becomes increasingly difficult to detect when illegal activity occurs behind corporate structures, transaction networks, and cross-jurisdictional business relationships. This complexity creates an information gap between perpetrators who control internal information and regulators, auditors, or law enforcement officials outside the organization. In such conditions, individuals within the organization have a strategic position because they can identify wrongdoing that is not easily visible through external monitoring mechanisms. Research on whistleblowing shows that reports from within an organization are an important source of information for exposing wrongdoing, especially when external parties do not have access to internal information (Loyens and Vandekerckhove, 2018a).

Whistleblowing serves not only as a channel for complaints, but also as a mechanism that connects internal information with institutional action. However, the effectiveness of this mechanism does not end with the submission of a report. The value of a disclosure depends heavily on the recipient institution's ability to assess, protect, investigate, and act on the information. The literature shows that recipient institutions have received far less attention than research on whistleblower motivations and experiences or whistleblowing protection legislation (Loyens and Vandekerckhove, 2018a). Internal and external recipients are parties who can effect action, so their responsiveness can influence an individual's decision to report wrongdoing (Miceli and Near, 1992).

This gap is important because a whistleblower report does not automatically result in the termination of wrongdoing. Empirical evidence suggests that institutional effectiveness can be weakened when recipient institutions do not conduct independent investigations, instead return reports to the original unit, have limited expertise, or fail to coordinate with other institutions. Annakin (2011), found that the practice of referring reports back to the originating organization can reduce the effectiveness of stopping wrongdoing and even increase the risk of the whistleblower's identity being revealed. In addition, limited competence and coordination between institutions can cause responsibility for handling reports to shift from one institution to another without resulting in effective action (Loyens and Vandekerckhove, 2018a).

These findings indicate that the main issue with whistleblowing is not just whether disclosure occurs, but what happens after disclosure. The need for whistleblowing research to move beyond comparing legal characteristics to examining how the systems established by those laws actually operate in practice (Brown et al., 2014). Moberly (2014) also called for more in-depth research into the role of external recipients not only in investigating wrongdoing, but also in protecting whistleblowers.

This perspective is particularly relevant to business crime because the effectiveness of whistleblowing depends on the institution's capacity to transform information into action. Institutions that have reporting channels but lack the resources, investigative expertise, independence, enforcement authority, or interagency coordination will face a gap between disclosure and enforcement. Conversely, institutions that are able to integrate whistleblower protection with investigations and law enforcement have a greater chance of turning internal information into effective crime control. This argument is consistent with the finding that the role of external recipients in practice is still less understood than the legal and behavioral aspects of whistleblowing (Loyens and Vandekerckhove, 2018a).

This gap is particularly significant in the ASEAN context, where whistleblower arrangements vary across countries. Existing research remains fragmented between country-specific legal studies and regional analyses of disclosure, corporate governance, and economic outcomes, while comparative studies focus more on legal protections and whistleblowing arrangements rather than on how institutions translate disclosures into investigations, enforcement, and prevention (Loyens and Vandekerckhove, 2018a). Comparative evidence also reveals differences in the scope and organization of whistleblower protection, with Indonesia, Malaysia, and Vietnam relying on provisions spread across multiple legal instruments, while Thailand combines measures under anti-corruption, witness protection, securities, and corporate law. These institutional differences provide a basis for meaningful cross-country comparisons.

Therefore, this study purposefully selected Indonesia, Malaysia, Thailand, and Vietnam as information-rich cases that capture institutional variation within ASEAN while remaining comparable for document analysis. These four countries differ in their reporting mechanisms, whistleblower institutions, protection systems, investigative capacities, and enforcement structures, as well as in their legal and institutional traditions. Each country has also established whistleblowing and anti-corruption mechanisms that allow comparisons across the institutional chain, from reporting and protection to investigation, enforcement, and prevention. This focus shifts the research question beyond whether whistleblowing laws exist to how institutional capacity determines whether it can generate effective institutional disclosure measures and contribute to the prevention of business crime (Council of Europe, 2014;

[European Commission, 2018](#)). Therefore, this study places institutional capacity as a link between whistleblowing disclosure and business crime prevention.

Based on these gaps, this study aims to analyze how institutions in Indonesia, Malaysia, Thailand, and Vietnam respond to business crime whistleblowing, especially in transforming disclosure into protective, investigative, enforcement, and prevention actions. The analysis was conducted through six dimensions of institutional capacity, namely reporting mechanism, whistleblower protection, institutional independence, investigative capacity, enforcement and inter-agency coordination, and prevention and organizational integrity. Thus, this study not only assesses the existence of formal whistleblowing mechanisms but also examines the extent to which institutions are able to carry out the process from disclosure to enforcement. The research's contribution lies in shifting perspective from whistleblower-centered research to institution-centered analysis, as well as in developing a comparative understanding of institutional capacity in preventing business crime in ASEAN.

LITERATURE REVIEW

Business Crime

Conceptually, business crime encompasses various forms of crime in economic and organizational activities, including corporate crime, occupational crime, white-collar crime, financial crime, corruption, and organizational wrongdoing ([Salazar, 2024](#)). These crimes serve the interests of organizations or individuals by exploiting their position and authority to obtain illegal profits. When internal controls are weak, the organizational culture tolerates deviations, and compliance is ineffective. This condition makes it difficult to detect business crime through external monitoring, so that information from internal parties becomes increasingly important in the detection and prevention process.

Whistleblowing has a strategic position in the business crime prevention system. Information regarding violations is frequently discovered by individuals employed within an organization, as they possess access to documentation, transactions, communications, and decision-making processes that are not readily accessible to external parties ([Al-Thani and Wright, 2026](#)).

Whistleblowing

Whistleblowing constitutes a disclosure mechanism employed by organizational members, whether currently active or formerly affiliated, to report illegal, unethical, or unauthorized conduct to parties deemed capable of implementing corrective measures ([Dollah et al., 2025](#)). Thus, the effectiveness of whistleblowing depends not only on the courage of individuals to report, but also on the existence of institutions that are able to receive and process this information credibly ([Al-Thani and Wright, 2026](#)).

Based on the direction of reporting, whistleblowing mechanisms can be divided into internal and external whistleblowing. Internal whistleblowing is carried out through mechanisms within the organization, such as management, audit committees, compliance officers, or internal complaint channels, while external whistleblowing is carried out by conveying information to parties outside the organization, such as regulators, law enforcement officers, anti-corruption agencies, or the media. This distinction is important because the choice of reporting channel can determine who first receives the information, how the information is verified, and the extent to which the report can be converted into an investigative and law enforcement process.

Whistleblowing can be divided into anonymous reporting, when the reporter's identity is not revealed, and confidential reporting, when the identity is known to the receiving institution but remains protected. Identity protection is important because the risk of retaliation can hinder reporting and reduce the chances of business crime being detected. Whistleblowing literature focuses more on the intentions, motivations, and retaliation of whistleblowers, while the response of receiving institutions is relatively understudied. Therefore, research needs to shift the focus from whistleblower protection to institutional capacity, namely the ability of institutions to transform disclosure into investigation, law enforcement, and prevention of business crime.

Protection for Whistleblowing

Protection for whistleblowers is one of the fundamental prerequisites for the effective functioning of disclosure mechanisms. The protection framework includes confidentiality of identity, anonymity, protection from retaliation, legal protection, and access to remedies ([Al-Thani and Wright, 2026](#)). These five components are basically aimed at reducing the risks that individuals must bear when disclosing information about violations committed by other parties in the organization.

However, normative legal protection does not in itself guarantee the effectiveness of the whistleblowing mechanism ([Al-Thani and Wright, 2026](#)). A country may have provisions regarding anonymity, prohibition of retaliation, or the right to a remedy, but the effectiveness of these provisions still depends on the ability of institutions to actually implement them. If an institution does not have the oversight mechanisms, resources,

independence and authority to enforce such protection, then the rights contained in the regulations have the potential to not provide effective protection to the whistleblower.

This research integrates Institutional Capacity, Institutional Theory, Agency Theory, and Routine Activity Theory to explain how whistleblowing can function as a business crime control mechanism. Institutional capacity is the main concept that explains the ability of institutions to transform whistleblower information into action through five dimensions, namely reporting, protection, investigation, enforcement, and prevention. Reporting capacity provides a safe and reliable channel, protection capacity protects the whistleblower from retaliation, investigation capacity turns reports into evidence, enforcement capacity links findings to legal action, while prevention capacity uses the results of handling to strengthen compliance, risk assessment, and internal control (Shvets et al., 2026). These five dimensions form a chain of reporting → protection → investigation → enforcement → prevention, so that the effectiveness of whistleblowing is determined not only by the existence of a reporting mechanism, but by the institution's ability to transform disclosure into action and prevention of business crime.

METHODS

This study uses a Comparative Qualitative Institutional Analysis approach to analyze the institutionalization of whistleblowing mechanisms in preventing business crime in several ASEAN countries. The research used purposive case selection by selecting four countries, namely Indonesia, Malaysia, Thailand, and Vietnam, as objects of comparison. The selection of the four ASEAN countries - Indonesia, Malaysia, Thailand and Vietnam - was chosen based on the possession of identifiable legal and institutional arrangements in each country and allowing for systematic comparison of documents.

The UNODC documents specific whistleblower protection provisions in all four countries, while recent OECD evidence confirms differences in the scope, fragmentation and institutional organization of these protections. Second, the four cases present institutional and legal variations. OECD comparative evidence identifies Vietnam and Thailand as having civil law-based systems, Malaysia as having a common law tradition, and Indonesia as having a combination of civil, customary, and religious influences. Third, the cases offer sufficient depth of documentation to trace the institutional chain from reporting to protection, investigation, law enforcement, and prevention. Academic literature from Scopus and Web of Science was used to strengthen the theoretical basis and interpretation of research results. The data was analyzed through within-case analysis to understand the characteristics of each country, then continued with cross-case analysis to identify similarities, differences, strengths, and institutional gaps.

The analysis was conducted based on six dimensions of institutional capacity, namely (D1) Reporting Mechanism, (D2) Whistleblower Protection, (D3) Institutional Independence, (D4) Investigative Capacity, (D5) Enforcement and Inter-agency Coordination, and (D6) Prevention and Organizational Integrity. These six dimensions represent the institutional chain from receiving information to preventing business crime. Each dimension is given an ordinal score of 0–3, namely 0 = not available, 1 = very limited, 2 = formally available, and 3 = strong and institutionalized. Furthermore, the research developed the ASEAN Business Crime Whistleblowing Institutional Capacity Index (ABC-WICI) with a maximum score of 18, which is calculated by adding the scores of the six dimensions. The scores are used as a comparative instrument, while the main interpretation remains based on a qualitative analysis of the institutional characteristics of each country.

To ensure the credibility of the findings, the study applied source triangulation by comparing information from national legal documents, institutional documents, international reports, and academic literature. The analysis specifically distinguishes between formal institutional arrangements (law on the books) and operational institutional capacity (law in action), so that the existence of regulations is not automatically considered evidence of institutional effectiveness. Through this approach, the research is directed at answering the extent to which the whistleblowing mechanism in Indonesia, Malaysia, Thailand, and Vietnam has developed from merely a reporting mechanism to a capable guardianship that is able to support investigations, law enforcement, and prevention of business crime.

RESULT

Mapping the whistleblowing institutional landscape in ASEAN member countries shows significant heterogeneity in terms of regulatory availability, organizational structure, and operational capacity. The institutional framework in the region broadly falls into two main groups: countries with dedicated whistleblower protection acts and those that rely on scattered articles in anti-corruption laws, employment laws, or criminal codes. These variations in the legal framework have direct implications for the five dimensions of institutional capacity, including reporting, protection, investigation, enforcement, and prevention, as summarized in Table 1.

Table 1. Institutional Landscape of Whistleblowing in ASEAN Member States

Country	Reporting Capacity	Protection Capacity	Investigation Capacity	Enforcement Capacity	Prevention Capacity
Indonesia	Decentralized channels (Whistleblowing System (<i>WBS</i>) <i>KPK</i> , Ministry, <i>LPSK</i> , <i>Lapor.go.id</i>)	Specifically via the Witness and Victim Protection Agency (LPSK; UU No. 13/2006 & UU No. 31/2014)	Separated between the Corruption Eradication Commission (KPK), the Prosecutor's Office, and the Indonesian National Police (POLRI)	Criminal justice (Tipikor) and administrative employee sanctions	Evaluation of internal control system (SPIP) and ISO 37002/37001
Malaysia	Registered law enforcement agent (<i>MACC</i> , <i>Royal Malaysia Police</i> , <i>SC Malaysia</i>)	Independent through Reporter Protection Act 2010 (Act 711)	Strong investigative powers granted to Malaysian Anti-Corruption Commission (MACC)	Criminal prosecutions by the Attorney General and follow-up actions by external oversight bodies	Corporate Integrity Program (<i>Corporate Liability Provision</i> Sec. 17A MACC Act)
Thailand	<i>National Anti-Corruption Commission</i> (NACC) & Public Sector Anti-Corruption (PACC)	Included in the Licensing/Labor Law and the NACC Organic Act B.E. 2561	An independent investigative team under NACC	Referral of a prosecution to the Office of the Attorney General	Transparency Index & Institutional Corruption Risk Assessment
Vietnam	The public complaint mechanism under the 2018 Law on Denunciation	Limited legal protection through government inspectorate channels	<i>Government Inspectorate</i> & <i>Central Steering Committee</i>	Administrative sanctions imposed by political parties or the state, and criminal proceedings	Initiatives to reform the bureaucracy and conduct corporate compliance audits at state-owned enterprises

Table 1 shows substantial variation in the institutionalization of whistleblowing in the four ASEAN countries. Malaysia has the most integrated institutional framework, particularly through the interconnection between anti-corruption investigations, corporate accountability, and organizational prevention. Indonesia has a more comprehensive reporting and prevention mechanism, but it remains more fragmented across various institutional functions. Thailand benefits from specialized investigative agencies, although their institutional independence limits their overall capacity. Vietnam is showing increasing levels of formal institutionalization, while its operational capacity remains relatively underdeveloped. These differences indicate that the existence of reporting and protection mechanisms does not necessarily imply equivalent institutional effectiveness.

Table 2. Comparative Institutional Models and Gaps

Country	Institutional Model	Institutional Strength	Institutional Gap	Implication for Business Crime Prevention
Indonesia	Fragmented / Multi-agency Model	WBS operates in the government, education, and business sectors; it is supported by fraud prevention, forensic auditing, and big data technology (Hastuti et al., 2024; Nursalman et al., 2018; Paranoan et al., 2024).	Protection and enforcement are not yet balanced; coordination and the conversion of reports into legal action remain limited (Hosnah et al., 2025; Suyatno et al., 2017).	Requires stronger integration between reporting, protection, investigation, and enforcement.
Malaysia	Integrated / Coordinated Model	The MACC has investigative and digital forensics capabilities and is supported by corporate liability provisions under Section 17A, as well as its integrity program and the T.R.U.S.T. initiative (Rani et al., 2023; Safie and Reezal, 2024).	Formal protections still face challenges related to retaliation and trust in the system (Mohamed et al., 2015; Rachagan and Kuppusamy, 2013).	Presents a relatively integrated model ranging from disclosure and investigation to corporate accountability and prevention.
Thailand	Centralized / Specialized Model	PACC is responsible for receiving and investigating corruption complaints, as well as supporting anti-corruption policies (Apaza and Chang, 2017; Moss and Buachoom, 2017).	Institutional independence and capacity are challenges that can limit the effectiveness of investigations and enforcement (Prateepornnarong, 2021).	Strengthening independence, authority, and coordination is necessary for a dedicated institution

Country	Institutional Model	Institutional Strength	Institutional Gap	Implication for Business Crime Prevention
Viet Nam	Emerging / Centralized Institutionalization	Legislative attention to whistleblower protection is increasing, and the use of digital technology is beginning to be directed toward strengthening protection mechanisms (Nguyen and Nguyen, 2024; Vandekerckhove and Loyens, 2026).	Operational capacity, recipient institutions, investigative authority, and coordination with enforcement agencies remain limited (Nguyen and Nguyen, 2024; Vandekerckhove and Loyens, 2026).	to function as a capable guardian. There is a need to strengthen the institutions that receive reports.

Table 2 shows that differences in institutional models do not merely determine the existence of whistleblowing, but also influence an institution's ability to translate information into action against business crime. Indonesia exhibits a fragmented, multi-agency structure, with a broad division of responsibilities but facing challenges in coordination and enforcement. Malaysia demonstrates a relatively more integrated and coordinated model, particularly through the coordination of the MACC, digital forensics, corporate liability, and prevention programs. Thailand has adopted a centralized/specialized model through the PACC, but its effectiveness is hampered by issues of independence, whereas Vietnam is showing signs of emerging institutionalization, where strengthened regulations have not yet been fully matched by operational capacity.

Table 3. Institutional Capacity Assessment for Reporting Business Crime Violations

Country	Reporting Capacity (D1)	Protection Capacity (D2)	Institutional Independence (D3)	Investigation Capacity (D4)	Enforcement & Coordination (D5)	Prevention & Organizational Integrity (D6)	ABC-WICI Total
Indonesia	3	2	2	2	1	3	13/18
Malaysia	3	2	2	3	3	3	16/18
Thailand	3	2	1	3	2	2	13/18
Viet Nam	2	2	1	2	1	2	10/18

Based on the ASEAN Business Crime Whistleblowing Institutional Capacity Index (ABC-WICI) assessment in Table 3, Malaysia obtained the highest score of 16 out of 18, followed by Indonesia and Thailand which each obtained 13 out of 18, while Vietnam obtained 10 out of 18. These results show that the four countries have some form of whistleblowing institutionalization, but the level of maturity and configuration of institutional capacity differ.

Malaysia demonstrated the strongest institutional capacity, scoring 16/18. This position is primarily supported by a combination of reporting mechanisms, formal safeguards, investigative capacity, corporate accountability, and prevention functions. The existence of the Whistleblower Protection Act, whistleblowing mechanisms within corporate governance, and anti-corruption institutions such as the MACC provide a formal framework for receiving and handling reports (Safie and Reeza, 2024). In addition, the MACC's ability to conduct investigations and utilize digital forensics demonstrates that the investigative process is linked to relatively advanced investigative capabilities. At the enforcement level, Section 17A of the MACC Act 2009 extends liability to companies and parties associated with companies in bribery cases, thereby establishing a link between investigations, corporate accountability, and prevention (Firdaus and Muneeza, 2026; Raof et al., 2024). Preventive measures are also reinforced through the T.R.U.S.T. principle and integrity and anti-corruption strategies (Kamarulzaman et al., 2023; Rani et al., 2023). Nevertheless, protection still received a score of two because the existence of formal protection measures has not yet fully eliminated the issues of retaliation and trust in the protection system (Abdullah et al., 2026; Rachagan and Kuppasamy, 2013).

Indonesia scored 13 out of 18, indicating institutional capacity ranging from moderate to relatively strong. Indonesia's main strength lies in its reporting and prevention capacity, as the WBS mechanism has developed in various organizational contexts and has been linked to fraud prevention, strengthening internal controls, risk assessment, and fraud detection based on forensic audits and big data technology (Hastuti et al., 2024; Nursalman et al., 2018; Paranoan et al., 2024). The existence of WBS in various institutions shows that the reporting mechanism has undergone a fairly extensive institutionalization process. However, relative weakness is seen in protection and especially enforcement capacity. Thus, Indonesia's characteristics show that the development of reporting channels and prevention functions has not been fully followed by strength at the downstream stage, particularly in linking whistleblowing information with investigations and legal action.

Thailand also scored 13/18, but has a different institutional configuration from Indonesia. Thailand's strength lies primarily in its reporting and investigation capacity through the existence of the Public Sector Anti-Corruption Commission (PACC), which receives and investigates corruption complaints (Prateepornnarong, 2021). The existence of such a dedicated institution provides a clearer path from receiving a report to investigation than

a system that relies entirely on internal organizational mechanisms. Thailand also has legal protection measures in place for individuals who report corruption (Pechthong, 2019). However, the main problem lies in institutional independence. Studies on PACC show that institutional limitations and independence can affect the institution's ability to handle complaints effectively. This condition causes Thailand to have a relatively strong investigative capacity, but is not yet fully capable of producing optimal capable guardianship. Government support for the anti-corruption and transparency agenda strengthens the prevention function, but this capacity is still at a moderate level (Apaza and Chang, 2017; Moss and Buachoom, 2026).

Meanwhile, Viet Nam scored 10/18 and is in the emerging institutional capacity category. Increasing legislative attention to whistleblower protection, particularly in the context of eradicating corruption, protecting citizens' rights, and utilizing digital technology (Nguyen and Nguyen, 2024). These developments indicate a formal institutionalization process is underway. However, compared to Malaysia and Thailand, evidence of institutional independence, investigative authority, and enforcement capacity remains limited. Comparative literature on the institutionalization of whistleblowing also shows that the main issue is not only the existence of normative protection, but also determining the most appropriate institution to receive reports, provide protection, and take further action (Loyens and Vandekerckhove, 2018b; Vandekerckhove and Loyens, 2026). Thus, Viet Nam shows a larger gap between formal institutionalization and operational institutional capacity.

Overall, the ABC-WICI results show that reporting capacity tends to be more developed than protection and enforcement capacity in the four countries. This pattern shows that the development of a whistleblowing system in ASEAN is relatively easy to start with through the establishment of reporting channels and formal regulations, but becomes more complex when entering the stages of protection, independent investigation, law enforcement, and prevention. Comparative results also show that Malaysia has the most integrated institutional chain, while Indonesia has strengths in fraud prevention and the use of WBS in control and detection, Thailand stands out in the existence of a special investigative institution but faces independence issues, and Vietnam is still in the stage of institutional strengthening. This difference reinforces the research assumption that formal institutionalization does not always result in operational effectiveness. From an Institutional Theory perspective, a country can have relatively comprehensive regulations and formal structures, but its effectiveness still depends on the capacity of institutions to implement these rules de facto. Meanwhile, from the perspective of Routine Activity Theory, stronger institutional capacity can function as capable guardianship which increases the probability of detection and reduces the opportunity for business crime. Thus, the research findings place institutional capacity, not just the existence of whistleblower protection, as a key factor in making whistleblowing effective as an instrument for preventing business crime in the ASEAN region.

DISCUSSION

Comparative findings from Indonesia, Malaysia, Thailand, and Vietnam show that protection of whistleblowers is an important component of the disclosure system, but it is not the ultimate goal of institutionalizing whistleblowing. The four countries have demonstrated varying degrees of protection, both through regulations, organizational policies, and institutional mechanisms. However, variations in ABC-WICI scores show that the existence of formal protection is not always directly proportional to the system's ability to take action against business crime. In other words, the success of whistleblowing cannot be measured solely by the question of whether a whistleblower receives protection, but must be expanded to include a more substantive question: does the information provided by the whistleblower result in institutional action?

This perspective is important because whistleblowing basically produces informational input for institutions. Protection ensures that the source of the information does not suffer undue harm, but protection does not automatically turn the information into evidence, investigations, or sanctions. Previous research on whistleblowing has shown that an organization's response to reports is an important part of the whistleblowing process, while the effectiveness of reporting is influenced by how the institution responds to information about organizational wrongdoing (Hosnah et al., 2025). In addition, research on internal and external whistleblowing shows that reporting can result in organizational change, but external whistleblowers may also face a greater risk of retaliation (Loyens and Vandekerckhove, 2018b). These findings strengthen the argument that the focus of analysis needs to move from protection of the whistleblower to institutional response to the disclosure.

The results of this study show that the relationship differs between countries. Malaysia, for example, exhibits a relatively comprehensive institutional configuration as reporting mechanisms can be linked to MACC investigations, the use of digital forensics, and corporate accountability through Section 17A of the MACC Act 2009. In this model, information emerging from the disclosure process has a clearer path to investigation and corporate accountability. This condition shows that the value of whistleblowing increases when protection for whistleblowers is in a system that is capable of producing legal and organizational consequences.

Thailand exhibits a different pattern. The existence of the PACC provides a relatively clear path from complaint receipt to investigation, but issues of institutional independence can limit the effectiveness of this process (Prateepornnarong, 2021). This shows that protection and investigation alone are not sufficient if the institution receiving the report does not have an adequate level of independence. Thus, institutional action requires not only

technical capabilities, but also authority and independence that enable institutions to make decisions without intervention from interests that conflict with the objectives of disclosure.

Indonesia exhibits a different configuration. WBS has developed in various organizations and has empirical links to fraud prevention, internal control, forensic audit, and big data technology (Hastuti et al., 2024; Paranoan et al., 2024). However, the lower enforcement capacity score indicates that the capacity to receive and utilize information has not been fully followed by strong evidence regarding the conversion of reports into investigations and legal action. Thus, Indonesia shows that relatively developed reporting capacity and prevention capacity have not automatically resulted in equivalent enforcement capacity. This finding provides important evidence that the success of WBS should be assessed across the entire institutional chain, not solely on the number of reporting channels or the existence of policies.

Viet Nam exhibits a more normatively developed stage of institutionalization but still faces limitations in operational capacity (Nguyen and Nguyen, 2024; Vandekerckhove and Loyens, 2026). Legislative attention to whistleblower protection demonstrates a formal commitment, including efforts to utilize digital technology to strengthen protection. However, questions remain regarding the most appropriate institutions to receive reports and turn them into action, as well as regarding the operational mechanisms that ensure the effectiveness of protection and handling of reports. Thus, Vietnam's experience further reinforces the distinction between formal institutionalization and operational institutional capacity.

Based on these overall findings, this study proposes that the whistleblowing mechanism should be understood as an institutional action chain, not as a stand-alone protection instrument. Protection serves to safeguard information sources; investigation transforms initial information into verifiable evidence; enforcement transforms evidence into legal or administrative consequences; while prevention uses information and case handling results to improve organizational systems and reduce the chances of repeating business crimes. Therefore, protection is a necessary condition, but not a sufficient condition to produce effective whistleblowing.

Institutional Capacity as Business Crime Control

Institutional capacity is an important factor in determining whether the whistleblowing mechanism can function as an instrument for controlling business crime. The Routine Activity Theory (RAT) perspective explains that crime occurs when three elements meet, namely a motivated offender, a suitable target, and the absence of a capable guardian (Branic, 2015; Hollis-Peel et al., 2011). Within this framework, capable guardianship refers to the existence of individuals, organizations, procedures, or systems that are capable of preventing, detecting, or inhibiting the occurrence of crime (Chan and Gibbs, 2022; Lai and Shu, 2026). This concept can be applied to the corporate environment because the company's oversight mechanisms, regulators, auditors, internal control systems, and law enforcement agencies can play a function as guardians against the opportunity for business crime to occur. Research on corporate crime also shows that the characteristics of corporate governance can be analyzed within the framework of motivated offenders, suitable targets, and guardianship, which extends the application of RAT from conventional crime to the corporate environment (Wilcox, 2015).

Based on this perspective, this study positions institutional capacity as a form of capable guardianship. Institutions that have high capacity are not only able to receive whistleblowing reports, but also have the ability to protect reporters, conduct investigations, coordinate law enforcement processes, and use the information obtained to improve the organizational system. In such conditions, increasing institutional capacity will increase the probability of detecting illegal acts and increase the consequences that perpetrators must face. Consequently, the conceptual framework established in this research demonstrates that elevated institutional capacity can reinforce capable guardianship, which ultimately diminishes the likelihood of business crime occurrence.

In the case of Malaysia, for example, the relationship between investigations, digital forensics, corporate liability, and preventive mechanisms suggests a relatively integrated form of guardianship. Theoretically, such integration enhances the ability of institutions to increase the probability of detection and consequences for perpetrators, thereby narrowing the opportunities for committing crimes. The same principle explains the problem in Indonesia where the existence of WBS, fraud detection, forensic audit, and internal control can strengthen guardianship at the detection stage, but these benefits become less than optimal when the relationship between detection and enforcement does not run consistently. In other words, guardianship that is only strong at the detection stage is not enough to reduce crime opportunities if it is not accompanied by the ability to intervene and provide consequences.

The same interpretation is seen in Thailand, but with a different emphasis. The existence of PACC shows that guardianship can be strengthened through the establishment of an institution that has a specific mandate to receive and investigate wrongdoing. However, the formal existence of a guardian does not automatically result in effective guardianship. When an institution's independence, authority, or room for maneuver is limited, its ability to intervene in criminal opportunities is also limited. These findings suggest that the quality of guardianship is better understood based on the actual capacity to act rather than simply the existence of institutions. From this perspective, Thailand's institutional problem is not simply a lack of institutions, but rather how to ensure that the institutions that have been established are able to carry out their oversight functions independently and effectively.

Meanwhile, institutional developments in Viet Nam show a form of guardianship that is undergoing strengthening, particularly through legislative attention to whistleblower protection and the use of digital technology. However, when the reporting mechanism is not fully connected to investigative and enforcement institutions that have adequate capacity, there is still the possibility of a guardianship gap forming. From the perspective of RAT, this condition is important because formal structures that are not yet supported by operational capacity can create space where motivated offenders can still exploit suitable targets. Thus, the main issue is not merely whether a country has established a whistleblowing mechanism, but whether the mechanism is capable of producing credible, independent, and consequential oversight.

A comparison of the four countries shows that institutional fragmentation is one of the main sources of weak capable guardianship. Fragmentation occurs when the functions of receiving reports, protection, investigation and enforcement are spread across various institutions without a clear coordination mechanism. In such circumstances, a report may be received by one institution but must be forwarded to another institution for investigation and then forwarded again to a different institution for law enforcement. Studies on whistleblowing also show that the effectiveness of the system depends on the ability of the receiving institution to take action on information about wrongdoing, not just on the existence of reporting channels.

In the business crime environment, guardians are not only in the form of police or security forces, but can be regulators, auditors, audit committees, internal control systems, anti-corruption agencies, whistleblowing systems, digital investigators, and law enforcement agencies (Branic, 2015; Hollis-Peel et al., 2011). In fact, research on corporate crime shows that the concept of guardianship needs to be understood more broadly because individuals or institutions that formally have a supervisory function may also have certain limitations in preventing corporate crime (Chan and Gibbs, 2022).

The theoretical implication of this finding is that institutional capacity is not only an administrative capability, but is a mechanism for reducing crime opportunities. When an institution has secure reporting channels, effective safeguards, competent investigators, enforcement authority, and interagency coordination, it increases the likelihood that crimes will be detected and perpetrators will face consequences. On the other hand, when these capacities are fragmented, business crime has room to grow because the risk of detection and prosecution becomes lower. Thus, the ABC-WICI developed in this study can be positioned as a conceptual indicator to describe the strength of institutional guardianship in the context of business crime.

Institutional Theory Perspective

Institutional formalization refers to the establishment and formal recognition of the rules, structures, policies, and procedures that govern an institutional practice (Gallien and Boogaard, 2026; Junaid et al., 2015; Schneiberg and Soule, 2005; Toll and Mazmanian, 2016). Formalization is seen through the existence of whistleblower protection regulations, whistleblowing systems, institutions that receive reports, and investigation procedures. However, the existence of a formal structure does not automatically result in institutional effectiveness, namely the ability of an institution to achieve its goals through concrete actions, compliance, coordination, and effective enforcement results (Casagrande and Dallago, 2026; Gokarna et al., 2022; Koroso et al., 2019). A comparison of the four countries shows that Malaysia has a relatively stronger level of integration, formalization and effectiveness, while Indonesia shows extensive formalization but uneven effectiveness, Thailand has special institutions but faces independence issues, and Vietnam is still in the stage of strengthening operational capacity.

Thus, this study confirms that formalization is a necessary condition, but not a sufficient condition for institutional effectiveness. New formal regulations and structures yield benefits if they are supported by independence, competence, resources, coordination, and the institutional capacity to transform reports into investigations, enforcement, and prevention of business crime. In this perspective, the success of whistleblowing is not sufficiently measured by the question "Does the country have a whistleblowing system?", but must be directed at the question "Does the institutionalized system actually detect, investigate, enforce, and prevent business crime?". These differences also explain the variation in ABC-WICI scores across countries, as the index represents not only the existence of rules, but also the operational capacity to translate rules into institutional action and business crime prevention.

Comparative results show that the existence of formal regulations is not always accompanied by adequate institutional capacity. Regulations can form structures, procedures, and division of authority, but their effectiveness still depends on the resources, expertise, independence, enforcement, and coordination available at the implementing institutions. Regulations in Indonesia have established the structure, procedures, and distribution of authority for whistleblowing systems (WBS) in various institutions (Nurhidayat and Kusumasari, 2018; Suyatno et al., 2017). Malaysia shows a smaller gap due to the presence of MACC, digital forensics capacity, and Section 17A which links investigations to corporate liability (Ismail et al., 2023; Raof et al., 2024; Safie and Reezal, 2024). In contrast, Thailand has a dedicated PACC institution and investigative capacity, but issues of independence and limited authority may reduce its effectiveness (Prateepornnarong, 2021). Viet Nam shows that legislative attention to whistleblower protection has grown, but operational capacity, investigative powers and coordination mechanisms are still not adequately documented (Nguyen and Nguyen, 2024; Vandekerckhove and Loyens, 2026). These

findings indicate that institutional formalization without sufficient operational capacity may produce institutional gaps, namely conditions where rules are available but institutions do not yet have sufficient resources, expertise, independence, or authority to implement them effectively.

In the context of business crime, these oversights become even more important because reporting requires a combination of capabilities that no single institution can provide in isolation. Resources are needed to finance reporting systems, protection, investigations, and technology; expertise is needed to analyze transactions, financial evidence, and digital data; independence is needed to ensure the investigation process is not influenced by the reported party; enforcement capacity is needed to translate findings into sanctions; and coordination is needed to connect the reporting institution with regulators, investigators, the police, the prosecutor's office, and the judicial institution.

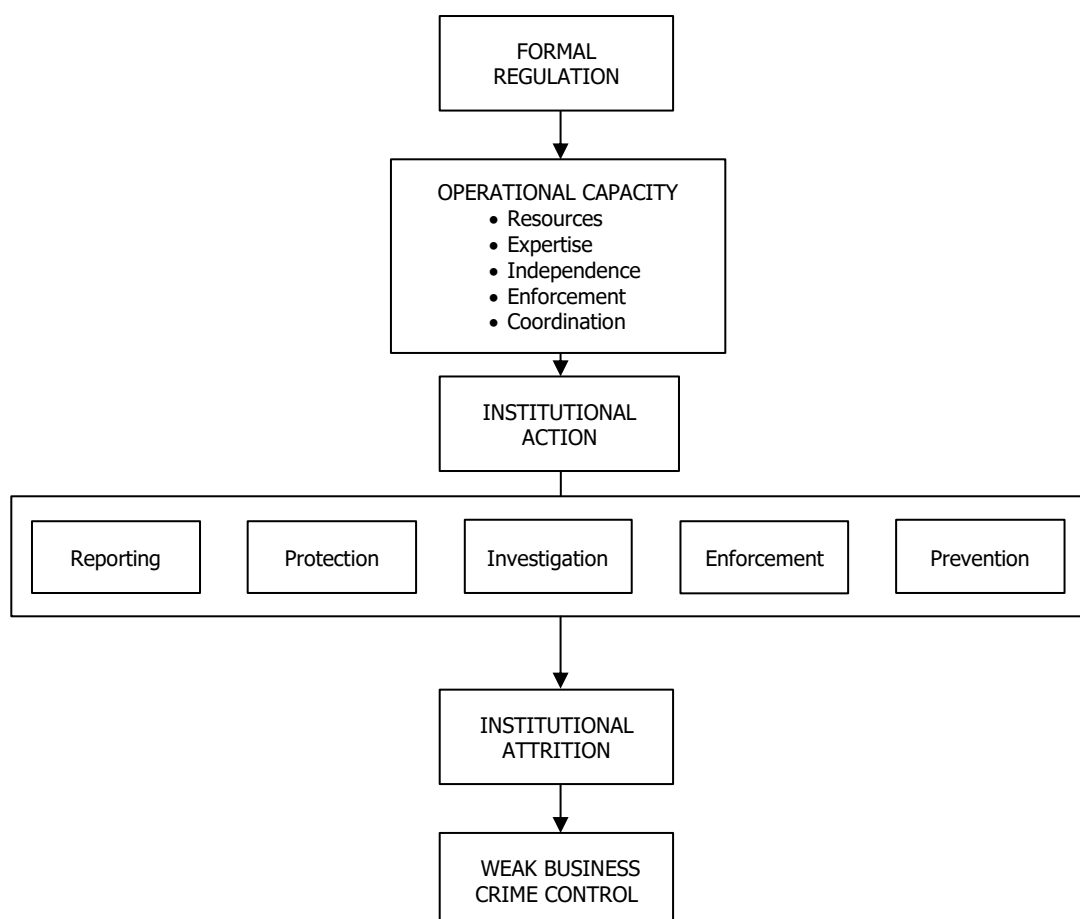


Figure 1. Conceptual Framework of Institutional Capacity and Business Crime Prevention

Thus, the differences in ABC-WICI between Malaysia, Indonesia, Thailand, and Viet Nam do not merely indicate differences in the existence of whistleblowing regulations, but primarily indicate the extent to which countries are able to transform formal rules into real operational capacity to prevent and prosecute business crime.

ASEAN Institutional Fragmentation

The results of the study show that variations in whistleblowing institutional capacity in ASEAN cannot be separated from institutional fragmentation formed through differences in history, legal traditions, culture, political structure, and economic development of each country. ASEAN countries developed through colonial backgrounds and different legal systems, which then formed variations between common law, civil law, Islamic law, and customary law (Pimonkorn, 2025; Satesna, 2022). This diversity is further strengthened by differences in language, religion, and social characteristics of society, so that concepts regarding whistleblower protection, institutional authority, and law enforcement procedures are not always translated uniformly (Satesna, 2022). In contrast to the supranational legal integration model, ASEAN still maintains national legal autonomy, so there is no single regional legal framework that directly standardizes whistleblowing mechanisms and handling of business crime. This condition helps explain why Indonesia, Malaysia, Thailand, and Vietnam have different institutional structures despite facing relatively similar types of business crime risks.

Fragmentation is also influenced by differences in government structures and state organizations. ASEAN countries have diverse forms of government and administrative traditions, ranging from monarchies to republics and socialist states, which have evolved from their respective political and social experiences (Bhasin and Keng, 2017). At the same time, the absence of supranational institutions with direct authority over national administrations has led to a variety of policy structures and approaches (Inama and Sim, 2015). Consequently, responsibility for reporting and handling business crime can be placed in different institutions. These differences are evident in the research samples: Malaysia has the MACC with a strong investigative function and a relationship with corporate liability, Thailand has the PACC as a special institution for receiving and investigating corruption complaints, Indonesia shows a more multi-institutional pattern between the WBS mechanism, protection institutions, auditors, and law enforcement officers, while Vietnam is still in the process of strengthening its institutions and protecting whistleblowers.

This variation is further reinforced by the diversity of regulatory institutions and enforcement capacity. Each country's regulatory framework evolves according to its distinct economic priorities, institutional infrastructure, and legislative heritage (Pimonkorn, 2025). Consequently, harmonization of regional regulations does not always result in uniform implementation because countries have different administrative and institutional capacities (Sharma et al., 2026). This difference is very relevant to the research findings because the existence of formal regulations is not always accompanied by the same resources, expertise, independence and enforcement capabilities. From a business crime perspective, this condition creates what can be called institutional asymmetry, namely a situation where perpetrators face different levels of detection and enforcement risk between countries. When a country has strong investigative and enforcement capacities, the chances of detection are higher; conversely, when enforcement coordination and resources are limited, there is greater room for perpetrators to exploit jurisdictional differences. This imbalance becomes even more problematic when crimes are cross-border because perpetrators can exploit regulatory gaps and capacity differences as part of their criminal strategy.

The same fragmentation is also seen in corporate governance and anti-corruption architecture. Corporate governance practices in ASEAN countries are influenced by legal traditions, economic structures, and domestic regulatory environments, resulting in different levels of oversight and accountability (Satesna, 2022). The lack of fully uniform regional standards further exacerbates this variation. On the anti-corruption front, political priorities, institutional capacity, and legal design also differ across countries, resulting in varying levels of institutional capacity to receive reports, conduct investigations, and ensure enforcement (Nurjannah et al., 2023).

Toward an ASEAN Business Crime Prevention Architecture

The mapping results show that ASEAN does not yet have a uniform whistleblowing and business crime prevention architecture. Indonesia, Malaysia, Thailand, and Viet Nam exhibit different institutional configurations in terms of reporting, protection, investigation, enforcement, and prevention channels, while broader mapping reveals variations between centralized and multi-agency models. These differences indicate that the main problem in the region is not simply the absence of regulation, but the imbalance of capacity between stages and fragmentation between authorities. The Malaysian model, for example, shows a relatively integrated relationship between reporting, MACC, digital investigations, corporate liability, and prevention through adequate procedures, while Indonesia shows a more dispersed structure between reporting, protection, investigation, and enforcement agencies. Thailand demonstrates the role of a dedicated anti-corruption agency but faces independence issues, while Viet Nam is still strengthening the link between formal protection and operational capacity. This pattern indicates the need for a regional architecture that does not have to standardize all national legal systems, but is able to connect different national capacities into a regional coordination mechanism.

Based on these findings, this study proposes the ASEAN Business Crime Prevention Architecture (ABC-PA) which is built on six main components: secure reporting, whistleblower protection, independent investigation, coordinated enforcement, organizational prevention, and regional cooperation. At the national level, each country needs to have a minimum institutional capacity to receive reports, protect the identity of the reporter, conduct investigations, and forward findings to law enforcement agencies. At the regional level, these functions need to be strengthened through institutional interoperability, information exchange, investigative coordination, and mutual legal assistance mechanisms. ASEAN itself has a Treaty on Mutual Legal Assistance in Criminal Matters which applies to all member countries and provides a basis for cooperation in investigations, evidence collection, prosecution, and various forms of cross-border criminal justice cooperation. Thus, the proposed business crime prevention architecture does not start from the formation of new regional institutions, but from connecting and strengthening existing national institutions through regional mechanisms.

Conceptually, this architecture can be formulated into several stages. The first stage ensures that every country has reliable reporting and protection channels; the second stage ensures that information can be passed to the appropriate institutions without loss of evidence or authority; the third stage enables cross-border investigations when perpetrators, companies, assets, or evidence are located in different jurisdictions; and the final stage uses enforcement results as a basis for reforming regional organizations and policies. Regional business-crime prevention does not require uniformity, but does require interoperability.

The architecture also needs to address the institutional asymmetry issues found in ABC-WICI. Countries with relatively high capacity such as Malaysia can serve as a source of institutional learning in corruption investigations, digital forensics, and corporate liability, while countries with developing capacity can benefit through capacity building, investigator training, exchange of practices, and technology development. Regional cooperation that has been ongoing in various fields shows that ASEAN has experience in building interoperability between national systems, including cross-border data exchange and the development of a common legal framework. The same model can be extended to business crime intelligence, particularly to share information on beneficial ownership, suspicious transactions, shell companies, assets resulting from crime, and cross-border fraud patterns. This will strengthen the capable guardianship function because perpetrators cannot easily exploit differences in capacity within one country as a weak point in the regional enforcement network.

Thus, the ASEAN Business Crime Prevention Architecture proposed in this study does not aim to replace national institutions, but to build a regional institutional network that connects whistleblower protection, anti-corruption agencies, regulators, auditors, financial intelligence units, and law enforcement officials. This framework can be formulated through the principle of “minimum standards, maximum cooperation”: each country maintains its own legal and institutional character, but meets minimum standards regarding reporting, protection, investigation and exchange of information and is willing to cooperate in cross-border cases. This approach is relevant because ASEAN already has a regional criminal law cooperation mechanism, but its implementation still depends on the national legal system of each country.

CONCLUSION

This study shows that the institutionalization of whistleblowing mechanisms in ASEAN is heterogeneous and cannot be assessed solely based on the existence of regulations or reporting channels. Comparative results for Indonesia, Malaysia, Thailand, and Vietnam show differences in institutional capacity in reporting, protection, institutional independence, investigation, enforcement, and prevention. Based on the ABC-WICI, Malaysia scored the highest (16/18), followed by Indonesia and Thailand (13/18), while Vietnam scored 10/18, indicating that the level of institutional maturity and integration varies across countries.

The research's key findings emphasize that whistleblower protection is not an end in itself, but rather an initial step in an institutional chain encompassing protection, investigation, enforcement, and prevention. Protection is only effective when reports can be converted into evidence, legal action, and organizational change. Malaysia demonstrates relatively strong integration between the MACC, digital forensics, corporate liability, and prevention; Indonesia is relatively strong in reporting and fraud prevention but still has gaps in enforcement; Thailand has investigative capacity through the PACC but faces independence issues; and Vietnam is still strengthening its operational capacity following the development of formal regulations.

Theoretically, this research contributes by positioning institutional capacity as a form of capable guardianship within Routine Activity Theory. High institutional capacity enhances detection, investigation, and deterrence capabilities, thereby narrowing opportunities for business crime, while institutional fragmentation can weaken guardianship and create institutional attrition. The research also distinguishes institutional formalization from institutional effectiveness: the existence of formal rules, structures, and procedures does not automatically result in effective action if they are not supported by resources, expertise, independence, authority, and coordination.

The practical implication of this research is that strengthening business crime prevention in ASEAN should not be directed at standardizing all national legal systems, but rather at institutional integration and interoperability. ASEAN needs minimum standards for reporting, protection, investigation, information exchange, enforcement coordination, and prevention, while strengthening cross-border cooperation through existing mechanisms. The proposed framework, the ASEAN Business Crime Prevention Architecture (ABC-PA), positions secure reporting, whistleblower protection, independent investigation, coordinated enforcement, organizational prevention, and regional cooperation as interconnected components.

Thus, the main contribution of this research lies in shifting the perspective from “whether whistleblowers are protected” to “whether protected disclosures generate institutional action against business crime.” The effectiveness of whistleblowing is ultimately determined not by the number of reports or the completeness of regulations, but by the ability of institutions to transform disclosure into investigation, enforcement, and prevention. In the ASEAN context, the future agenda needs to move from country-level whistleblowing systems to ASEAN-level institutional interoperability, so that information originating from one jurisdiction can still result in action when the perpetrator, assets, company, or evidence are located in another ASEAN country.

CONFLICT OF INTEREST STATEMENT

The authors declare that they have no conflicts of interest related to the research, authorship, or publication of this manuscript.

RESEARCH ETHICS STATEMENT

This study employed a comparative qualitative institutional analysis based exclusively on secondary data, including national laws, institutional documents, anti-corruption frameworks, international reports, and Scopus-indexed academic publications on business misconduct and crime reporting in Indonesia, Malaysia, Thailand, and Vietnam. The study did not involve human participants, interviews, questionnaires, or primary personal data collection. Therefore, formal informed consent and ethics approval for research involving human participants are not applicable. All sources were consulted and analyzed for academic purposes, with attention to accurate representation, responsible interpretation, and proper attribution of original material.

AI USE STATEMENT

Generative artificial intelligence (AI) tools were used to assist with language editing, grammar refinement, and to improve the clarity and readability of this manuscript. OpenAI ChatGPT is used to support the development and refinement of academic writing. All AI-assisted content has been reviewed, evaluated, and edited by the authors. The authors are solely responsible for the accuracy of the information, the interpretation of institutional assessments, methodological decisions, research findings, and the final content of the manuscript.

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