

DAFTAR PUSTAKA

- ACFE. (2022). Occupational Fraud 2022: A Report to The Nations. *Acfe*, 1–96.
- ACFE Indonesia. (2020). Survei Fraud Indonesia 2019. In *Acfe Indonesia*.
<https://doi.org/10.1017/CBO9781107415324.004>
- Ajzen, I. (1988). Attitudes, personality, and behavior. Dorsey Press.
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T)
- Ajzen, I. and Fishbein, M. 2005. *The influence of attitudes on behavior*. In Albarracin, D., Johnson, BT., Zanna MP. (Eds), The handbook of attitudes, Lawrence Erlbaum Associates
- Al-Azhar, L., Zarefar, A., & Mela, N. F. (2018). The Whistle Blowing Intention in Their Relationship to Moral Reasoning and Retaliation. *Applied Science and Technology*, 2(1).
- Alpkan, L., Karabay, M., Şener, İ., Elçi, M., & Yıldız, B. (2020). The mediating role of trust in leader in the relations of ethical leadership and distributive justice on internal whistleblowing: a study on Turkish banking sector. *Kybernetes*, 50(7), 2073–2092. <https://doi.org/10.1108/K-05-2020-0268>
- Apadore, K., Yee Chin, C., Ding Cheau Qi, M., Mun Yan, T., Goh Yu-Sinn, W., & Tze Min, W. (2018). Factors affecting whistleblowing intention: An empirical study. *South East Asia Journal of Contemporary Business, Economics and Law*, 15(5), 108–118.
- Arifin & Riyanto, U. G. M. (2020). *Pengaruh Retaliasi Dan Media Pelaporan Terhadap Intensi Melakukan Whistleblowing*.
- Arrow, K. J. (1974). The limits of organization. New York: Norton.
- Assari, L., & Dwita, S. (2020). Pengaruh Jalur Pelaporan Dan Retaliasi Terhadap Niat Seseorang Melakukan Whistleblowing. *Jurnal Eksplorasi Akuntansi*, 2(4), 3610–3627. <https://doi.org/10.24036/jea.v2i4.308>
- Ayem, Sri & Rumdoni (2021). *Pengaruh Penalaran Moral, Retaliasi, Religiusitas, dan Gender Terhadap Niat Mahasiswa Melakukan Tindakan Whistleblowing*. *Jurnal Akuntansi Fakultas Ekonomi UNIBBA*. (2021). 12, 150–164.
- Baier, A. C. (1994). Moral prejudices. Cambridge, MA: Edward Elgar.
- Baumeister, R.F., Bratslavsky, E., Finkenauer, C. and Vohs, K.D. (2001), “Bad is stronger than good”, *Review of General Psychology*, Vol. 5 No. 4, pp. 323-370.
- Black, H. C. (1968). *Black's law dictionary* (Rev. 4th ed.). St. Paul, MN7 West Publishing Co.
- Bouville, M. (2008). Whistle-blowing and morality. *Journal of Business Ethics*, 81(3), 579–585. <https://doi.org/10.1007/s10551-007-9529-7>
- Brinsfield, C.T. 2013. “Employee Silence Motives: Investigation of Dimensionality and Development of Measures.” *Journal of Organizational Behavior* 34: 671697.
- Brown, M.E., Treviño, L.K. and Harrison, D.A. (2005), “Ethical leadership: a social learning perspective for construct development and testing”, *Organizational Behavior and Human Decision Processes*, Vol. 97 No. 2, pp. 117-134.

- Burke, C.S., Sims, D.E., Lazzara, E.H. and Salas, E. (2007), "Trust in leadership: a multi-level review and integration", *The Leadership Quarterly*, Vol. 18 No. 6, pp. 606-632.
- Brown, J. O., Hays, J., & Stuebs, M. T. (2016). Modeling accountant whistleblowing intentions: Applying the theory of planned behavior and the fraud triangle. *Accounting and the Public Interest*, 16(1), 28–56. <https://doi.org/10.2308/apin-51675>
- Cassematis, P. G., & Wortley, R. (2013). Prediction of Whistleblowing or Non-reporting Observation: The Role of Personal and Situational Factors. *Journal of Business Ethics*, 117(3), 615–634. <https://doi.org/10.1007/s10551-012-1548-3>
- Chiu, R. K. (2002). Ethical judgement, locus of control, and whistleblowing intention: a case study of mainland Chinese MBA students. *Managerial Auditing Journal*, 17(9), 581–587. <https://doi.org/10.1108/02686900210447588>
- Chiu, R. K. (2003). Ethical Judgment and Whistleblowing Intention: Examining the Moderating Role of Locus of Control. *Journal of Business Ethics*, 43(1–2), 65–74. <https://doi.org/10.1023/A:1022911215204>
- Coram, P., Ferguson, C., & Moroney, R. (2008). Internal audit, alternative internal audit structures and the level of misappropriation of assets fraud. *Accounting and Finance*. <https://doi.org/10.1111/j.1467-629X.2007.00247.x>
- Cortina, L.M. and Magley, V.J. (2003), "Raising voice, risking retaliation: events following interpersonal mistreatment in the workplace", *Journal of Occupational Health Psychology*, Vol. 8 No. 4, pp. 247-265.
- Deluga, R. J., & Deluga, R. J. (1994). *Supervisor trust building , leader-member exchange and organizational citizenship behaviour*.
- Detert, J. R., & Edmondson, A. C. (2011). Implicit voice theories: Taken-for-granted rules of self-censorship at work. *Academy of Management Journal*, 54(3), 461–488.
- Dhamija, S., & Rai, S. (2018). Role of retaliation and value orientation in whistleblowing intentions. *Asian Journal of Business Ethics*, 7(1), 37–52. <https://doi.org/10.1007/s13520-017-0078-6>
- Edmondson, A. C. (2003). Speaking up in the operating room: How team leaders promote learning in interdisciplinary action teams. *Journal of Management Studies*, 40(6), 1419–1452.
- Farisi, L., & Lesmana, M. T. (2021). SiNTESa Seminar Nasional Teknologi Edukasi dan Humaniora 2021, ke-1 CERED e-ISSN:2797-9679. 336–351.
- Fedrica, F., & Chariri, A. (2021). Penalaran Moral, Kepercayaan, Keadilan Organisasi dan Intensi Whistleblowing. *Diponegoro Journal of Accounting*, 10(4), 1–13. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Fieger, Peter & Rice, Bridget S, U. of N. E. (2018). Whistleblowing in the Australian public service: the role of employee ethnicity and occupational affiliation. *The Eletronic Library*, 34(1), 1–5.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. (Edisi 8). Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*.

- (Edisi 9). Semarang: Badan Penerbit Universitas Diponegoro.
- Gokce, A.T. (2013), “Prospective teachers’ attitudes toward whistle-blowing according to type of intelligence”, *Mediterranean Journal of Social Sciences*, Vol. 4 No. 4, pp. 11-23.
- Hoffman, B. J. (2009). Exercises and Dimensions are the Currency of Assessment Centers. *Personel Psychology*, 64, 351-395.
- Huang, L., & Paterson, T. A. (2017). Group ethical voice: Influence of ethical leadership and impact on ethical performance. *Journal of Management*, 43(4), 1157–1184.
- Iko Afe, C. E., Abodohoui, A., Mebounou, T. G. C., & Karuranga, E. (2018). Perceived organizational climate and whistleblowing intention in academic organizations: evidence from Selçuk University (Turkey). *Eurasian Business Review*, 0123456789, 1–20. <https://doi.org/10.1007/s40821-018-0110-3>
- Jeon, S. H. (2017) “Where to report wrong doings? Exploring the determinants of internal versus external whistleblowing”. *International Review of Public Administration*, 1-19.
- Jones, T. M. (1991). Ethical decision making by individuals in organizations: An issue-contingent model. *Academy of Management Review*, 16(2), 366–395.
- Jones, T. M., & Verstege Ryan, L. (1997). The link between ethical judgment and action in organizations: A moral approbation approach. *Organization Science*, 8(6), 663–680.
- Jones, G. R., & George, J. M. (1998). The experience and evolution of trust: Implications for cooperation and teamwork. *Academy of Management Review*. <https://doi.org/10.5465/AMR.1998.926625>
- Jubb, P. B. (1999). Whistleblowing: A restrictive definition and interpretation. *Journal of Business Ethics*, 21(1), 77–94
- Kaptein, M. (2011). From inaction to external whistleblowing: The influence of the ethical culture of organizations on employee responses to observed wrongdoing. *Journal of Business Ethics*, 98(3), 513–530
- Kaptein, M. (2022). How Much You See Is How You Respond: The Curvilinear Relationship Between the Frequency of Observed Unethical Behavior and The Whistleblowing Intention. *Journal of Business Ethics*, 175(4), 857–875. <https://doi.org/10.1007/s10551-020-04663-6>
- Keenan, J.P. (2002), “Comparing Indian and American managers on whistleblowing”, *Employee Responsibilities and Rights Journal*, Vol. 14 Nos 2/3, pp. 79-89.
- Khan, J., Saeed, I., Zada, M., Ali, A., Contreras-barraza, N., Salazar-sep, G., & Vega-muñoz, A. (2022). *Examining Whistleblowing Intention : The Influence of Rationalization on Wrongdoing and Threat of Retaliation*.
- KNKG. (2008) Pedoman Sistem Pelaporan Pelanggaran - SPP (*Whistleblowing System – WBS*). Jakarta: KNKG.
- Kouzes, J. M. & Posner, B. 2. (2007). *The Leadership Challenge* (6th edition. San Francisco: Jossey-Bass.
- Lee, G., & Fargher, N. (2013). Companies’ Use of Whistle-Blowing to Detect Fraud: An Examination of Corporate Whistle-Blowing Policies. *Journal of Business Ethics*, 114(2), 283–295. <https://doi.org/10.1007/s10551-012-1348->

- Lee, G. and Xiao, X. (2018), “Whistleblowing on accounting-related misconduct: a synthesis of the literature”, *Journal of Accounting Literature*, Vol. 41, pp. 22-46.
- Lestari, R., & Yaya, R. (2017). Whistleblowing Dan Faktor-Faktor Yang Mempengaruhi Niat Melaksanakannya Oleh Aparatur Sipil Negara. *Jurnal Akuntansi*, 21(3), 336. <https://doi.org/10.24912/ja.v21i3.265>
- Liang, J., Farh, C. I., & Farh, J. L. (2012). Psychological antecedents of promotive and prohibitive voice: A two-wave examination. *Academy of Management Journal*, 55(1), 71–92.
- Likert, R. & Willits, J. M. (1940). *Morale and Agency Management*. Hartford, CT: Life Insurance Agency Management Association.
- Louis, K. S., Kruse, S., & Marks, H. M. (1996). School-wide professional community: Teachers’ work, intellectual quality and commitment. In F. W. Newman, & Associates (Eds.), *Authentic achievement*:
- Martin, Brian. 2014. Research that whistleblowers want—and what they need. In *International handbook on whistleblowing research*. Edited by A. J. Brown, David Lewis, Richard Moberly, and Wim Vandekerckhove, 497–521. Cheltenham, UK: Edward Elgar.
- Mayer, R.C., Davis, J.H. and Schoorman, F.D. (1995), “An integrative model of organizational trust”, *Academy of Management Review*, Vol. 20 No. 3, pp. 709-734.
- Mesmer-magnus, J. R., & Viswesvaran, C. (2005). *Whistleblowing in Organizations : An Examination of Correlates of Whistleblowing Intentions , Actions , and Retaliation*. 277–297. <https://doi.org/10.1007/s10551-005-0849-1>
- McClellan, E. J., Burris, E. R., & Detert, J. R. (2013). When does voice lead to exit? It depends on leadership. *Academy of Management Journal*, 56(2), 525–548.
- Miceli, M.P. and Near, J.P. (1988), “Individual and situational correlates of whistleblowing”, *Personnel Psychology*, Vol. 41 No. 2, pp. 267-281.
- Miceli, M. P. and J. P. Near: 1994, ‘Relationships Among Value Congruence, Perceived Victimization, and Retaliation Against Whistle-Blowers’, *Journal of Management* 20(4), 773–794
- Miceli, M. P., & Near, J. P. (1994). *Whistleblowing : Reaping the benefits*. 8(3), 65–73.
- Miceli, M. P., Near, J. P., & Dworkin, T. M. (2009). A word to the wise: How managers and policy-makers can encourage employees to report *wrongdoing*. *Journal of Business Ethics*, 86(3), 379–396.
- Mihartinah, D., & Coryanata, I. (2019). Pengaruh Sikap Terhadap Perilaku, Norma Subjektif, Dan Kontrol Perilaku Persepsian Terhadap Niat Mahasiswa Akuntansi Untuk Mengambil Sertifikasi Chartered Accountant. *Jurnal Akuntansi*, 8(2), 77–88. <https://doi.org/10.33369/j.akuntansi.8.2.77-88>
- Najwa, W., Ahmad, A. W., & Ahmad, F. (2017). Impact of Organizational Trust on Whistle-Blowing Intentions at Malaysian Enforcement Agency. *International Journal of Research in Business Studies and Management*, 4(1), 1–6. <https://doi.org/10.22259/ijrbsm.0401001>

- Near, J.P. and Jensen, T.C. (1983) The Whistle-Blowing Process: Retaliation and Perceived Effectiveness. *Work and Occupations*, 10, 3-28.
<https://doi.org/10.1177/0730888483010001001>
- Near, J. P., & Miceli, M. P. (1985). Organizational dissidence: The case of whistleblowing. *Journal of Business Ethics*. <https://doi.org/10.1007/BF00382668>
- Near, J. P., Rehg, M. T., Van Scotter, J. R., & Miceli, M. P. (2004). Does type of wrongdoing affect the whistleblowing process? *Business Ethics Quarterly*, 14(2), 219–242.
- Near, J. P., & Miceli, M. P. (2016). After the wrongdoing: What managers should know about whistleblowing. *Business Horizons*, 59(1), 105–114.
<https://doi.org/10.1016/j.bushor.2015.09.007>
- Nugraha, Azlina & Julita, U. R. (2017). *PENGARUH KOMITMEN PROFESIONAL, LINGKUNGAN ETIKA, SIFAT MACHIAVELLIAN DAN PERSONAL COST TERHADAP INTENSI WHISTLEBLOWING DENGAN RETALIASI SEBAGAI VARIABEL MODERATING*. 2030–2044.\
- Nunnally, J.C. and Bernstein, I.H. (1994) The Assessment of Reliability. *Psychometric Theory*, 3, 248-292.
- Nuraini, E. &. (2019). *WHISTLEBLOWING (SURVEI PADA MAHASISWA UNIVERSITAS NEGERI DI*. 4(3).
- Nurhidayat, I., & Kusumasari, B. (2018). Strengthening the effectiveness of whistleblowing system: A study for the implementation of anti-corruption policy in Indonesia. *Journal of Financial Crime*, 25(1), 140–154.
- O'Day, Rory 1972 "Intimidation rituals: Reactions to reform." *Journal of Applied Behavioral Science*, 10: 373-386.
- Park, H., Blenkinsopp, J., & Park, M. (2014). *The Influence of an Observer 's Value Orientation and Personality Type on Attitudes Toward Whistleblowing*. 121–129. <https://doi.org/10.1007/s10551-013-1908-7>
- Parmerlee, M. A., J. P. Near and T. C. Jensen: 1982, 'Correlates of Whistle-Blowers' Perceptions of Organizational Retaliation', *Administrative Science Quarterly* 27, 17–34.
- Ponemon, L.A. and Gabhart, D. (1994), "Ethical reasoning research in accounting and auditing professions", in Rest, J. and Narvaez, D. (Eds), *Moral Development in the Professions: Psychology and Applied Ethics*, Erlbaum Associates, NJ.
- Poon, J. M. I. (2006). Trust-in-supervisor and helping coworkers: Moderating effect of perceived politics. *Journal of Managerial Psychology*, 21(6), 518–532.
<https://doi.org/10.1108/02683940610684373>
- Rahmaningtyas, D. H. (2008). PerbedPersepsi Mahasiswa PPA dan Non-PPA mengenai penerimaan Etika terhadap Creative Accounting. *Skripsi*. Universitas Diponegoro.
- Rehg, M. T., Miceli, M. P., Near, J. P., & Van Scotter, J. R. (2008). Antecedents and outcomes of retaliation against whistleblowers: Gender differences and power relationships. *Organization Science*, 19(2), 221–240.
<https://doi.org/10.1287/orsc.1070.0310>
- Rennie, S. C., & Crosby, J. R. (2002). Students' Perceptions of Whistle blowing: Implications for Self-regulation. A Questionnaire and Focus Group Survey.

- Medical Education*, 36(2), 7. <https://doi.org/10.1046/j.1365-2923.2002.01137.x>
- Rothschild, J. (2008). Freedom of speech denied, dignity assaulted: What the whistleblowers experience in the US. *Current Sociology*, 56(6), 884–903.
- Schoorman, F. D., Mayer, R. C., & Davis, J. H. (2007). An integrative model of organizational trust: Past, present, and future. *Academy of Management Review*, 32(2), 344–354.
- Sekaran, U., & Bougie, R. (2016). Research Method for Business Textbook: A Skill Building Approach. In John Wiley & Sons Ltd.
- Setianto, V. Y., Utami, I., & Novianti, S. (2016). WHISTLEBLOWING DALAM TEKATAN KETAATAN DAN KEPERCAYAAN PADA PIMPINAN. 19(3), 485–511.
- Sincoff, M. Z., Slonaker, W. M., & Wendt, A. C. (2006). *Retaliation : The form of 21st century employment discrimination*. <https://doi.org/10.1016/j.bushor.2006.02.005>
- Singleton, T. W., & Singleton, A. J. (2010). Fraud Auditing and Forensic Accounting. In *Journal of Chemical Information and Modeling*. <https://doi.org/10.1017/CBO9781107415324.004>
- Skowronski, J.J. and Carlston, D.E. (1992), “Caught in the act: when impressions based on highly diagnostic behaviours are resistant to contradiction”, *European Journal of Social Psychology*, Vol. 22 No. 5, pp. 435-452
- Sweeney, P . (2008) “Hotlines Helpful for Blowing The Whistle”. *Financial Executive*. 24(4), 28-31.
- Taylor, J. (2018). Internal Whistle-Blowing in the Public Service: A Matter of Trust. *Public Administration Review*, 78(5), 717–726. <https://doi.org/10.1111/puar.12946>
- Treviño, L. K., & Victor, B. (1992). Peer reporting of unethical behavior: A social context perspective. *Academy of Management Journal*, 35, 38–64
- Tyas, E. Y., & Utami, I. (2020). Trust in leadership and incentives: Experimental study of whistleblowing intention. *Jurnal Akuntansi & Auditing Indonesia*, 24(1), 43–54. <https://doi.org/10.20885/jaai.vol24.iss1.art5>
- Ugaddan, R. G., & Park, S. M. (2019). Do Trustful Leadership, Organizational Justice, and Motivation Influence Whistle-Blowing Intention? Evidence From Federal Employees. *Public Personnel Management*. <https://doi.org/10.1177/0091026018783009>
- Vandekerckhove, W., & Phillips, A. (2019). Whistleblowing as a protracted process: A study of UK whistleblower journeys. *Journal of Business Ethics*, 159(1), 1–19.
- Webster, E.C. (1964), *Decision Making in the Employment Interview*, McGill University Industrial Relations Centre, Montreal, Quebec.
- Werner, P. 2004. Reasoned Action and Planned Behavior, in S.J. Peterson and T.S. Bredow (eds), *Middle range Theories: Application to Nursing Research*, Lippincott Williams and Wilkins, Philadelphia, pp. 125-147
- Yahya, N., & Damayanti, F. (2021). *Faktor-Faktor yang Mempengaruhi Whistleblowing Intention dengan Retaliasi Sebagai Variabel Moderasi*. 14(November 2020), 43–60. <https://doi.org/10.15408/akt.v14i1.20803>

- Yang, L., & Xu, R. (2020). The effects of retaliation on whistleblowing intentions in China banking industry. *Journal of Accounting and Organizational Change*, *16*(2), 215–235. <https://doi.org/10.1108/JAOC-05-2019-0049>
- Zand, D. (1972). Trust and managerial problem solving. *Administrative Science Quarterly*, *17*, 229-239.
- Zhao, B., & Olivera, F. (2006). Error reporting in organizations. *Academy of Management Review*, *31*(4), 1012–1030.