

DAFTAR PUSTAKA

- ACFE. (2019). Survei Fraud Indonesia.
- ACFE. (2022). Occupational Fraud 2022: A Report to the nations®.
- ACFE. (2024). The Nations ® Occupational Fraud 2024: 2 Foreword Occupational Fraud 2024: A Report To The Nations.
- Ahmad, H. (2019). Pengaruh Sikap Perilaku, Norma Subjektif, Persepsi Pengendalian Perilaku Pada Intention Whistleblowing (Studi Pada Kantor Akuntan Publik di Kota Malang).
- Ajzen, I. (1991a). 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. (1991b). 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)
- Aulia, S., Primasari, D., & Azhar, S. (2019). Pengaruh Budaya Organisasi, Komitmen Organisasi dan Retaliasi Terhadap Intensi Whistleblowing. *Jurnal Profita*, 12(3), 395. <https://doi.org/10.22441/profita.2019.v12.03.003>
- Dalton, D., & Radtke, R. R. (2013). The Joint Effects of Machiavellianism and Ethical Environment on Whistle-Blowing. *Journal of Business Ethics*, 117(1), 153–172. <https://doi.org/10.1007/s10551-012-1517-x>
- Dammak, S., Mbarek, S., & Jmal, M. (2024). The Machiavellianism of Tunisian accountants and whistleblowing of fraudulent acts. *Journal of Financial Reporting and Accounting*, 22(3), 728–751. <https://doi.org/10.1108/JFRA-09-2021-0296>
- Elias, R. Z. (2006). The impact of professional commitment and anticipatory socialization on accounting students' ethical orientation. *Journal of Business Ethics*, 68(1), 83–90. <https://doi.org/10.1007/s10551-006-9041-5>
- Gurajati, D. N., & Porter, D. C. (2009). *Basic Econometrics* (Fifth Edition). The McGraw-Hill Companies, Inc.
- Hennequin, E. (2020). What Motivates Internal Whistleblowing? A Typology Adapted to The French Context. *European Management Journal*, 38(5), 804–813. <https://doi.org/10.1016/j.emj.2020.03.005>
- Indra, S. (2018). Analisis Persepsi Mahasiswa Terhadap Niat Melakukan Whistleblowing. *Jurnal Penelitian Ekonomi Dan Bisnis*, 3(1), 1–11. <http://www.jpeb.dinus.ac.id>
- Izza, F., & Hariyanto, W. (2022). Terhadap Fraud Serta Peran Whistleblowing Sebagai Upaya Pencegahan Dan Pendekripsi Fraud. *Greenomika*.

- Jones, D. N., & Paulhus, D. L. (2009). The Nature of Machiavellianism: Vol. Vol.9 No.1. Handbook of individual differences in social behavior (pp. 93–108). The Guilford Press. <https://doi.org/doi.org/10.1037/14854-005>
- Joneta, C., Anugerah, R., & Susilatri. (2016). Pengaruh Komitmen Profesional dan Pertimbangan Etis Terhadap Intensi Melakukan Whistleblowing: Locus of Control Sebagai Variabel Moderasi. JOM Fekon, 3(1). www.computesta.com
- Kompas, 15 Agustus 2022. Apa Itu Whistleblower dan Contoh Kasusnya. <https://nasional.kompas.com/read/2022/08/15/01000021/apa-itu-whistleblower-dan-contoh-kasusnya?page=all>
- KPK, 17 April 2018. Reformasi Birokrasi untuk Wujudkan Zona Integritas. <https://www.kpk.go.id/id/berita/berita-kpk/248-reformasi-birokrasi-untuk-mewujudkan-zona-integritas>
- Krambia-Kapardis, M. (2020). An exploratory empirical study of whistleblowing and whistleblowers. Journal of Financial Crime, 27(3), 755–770. <https://doi.org/10.1108/JFC-03-2020-0042>
- Latan, H., Chiappetta Jabbour, C. J., Ali, M., Lopes de Sousa Jabbour, A. B., & Vo-Thanh, T. (2023). What Makes You a Whistleblower? A Multi-Country Field Study on the Determinants of the Intention to Report Wrongdoing. Journal of Business Ethics, 183(3), 885–905. <https://doi.org/10.1007/s10551-022-05089-y>
- Maulana, I. (2016). Pengaruh Sikap dan Persepsi Kontrol Perilaku Terhadap Niat Whistleblowing Internal-Eksternal dengan Persepsi Dukungan Organisasi Sebagai Variabel Pemoderasi. Jurnal Akuntansi Dan Investasi, 17(2), 209–219. <https://doi.org/10.18196/jai.2016.0056.209-219>
- Meyer, J. P., & Herscovitch, L. (2001). Commitment in the workplace Toward a general model. www.HRmanagementreview.com
- Miceli, M. P., & Near, J. P. (1985). Characteristics Of Organizational Climate And Perceived Wrongdoing Decisions Associated With Whistle-Blowing.
- Musmulyadi, & Sari, F. I. (2020). Whistleblowing System Dalam Memutus Rantai Fraud Untuk Mewujudkan Economic Growth (Studi Pada Direktorat Jenderal Pajak Indonesia). Jesya (Jurnal Ekonomi & Ekonomi Syariah), 3(2), 292–303. <https://doi.org/10.36778/jesya.v3i2.198>
- Namazi, M., Ebrahimi, F., & Sarikhani, M. (2023). Effects of anticipatory socialization, professional commitment, and moral intensity on whistleblowing intentions by accounting students: a moderated mediation analysis. Journal of Applied Research in Higher Education, 15(5), 1717–1735. <https://doi.org/10.1108/JARHE-06-2022-0177>
- Neuman, W. L. (William L. (2014). Social Research Methods : Qualitative and Quantitative Approaches (Seventh Edition). Pearson.

- Nusantara Pos, 11 Desember 2021. Hanya Gelapkan Rp 26,287 Juta, Sales PT Arta Boga Cemerlang Jombang di Tahan. <https://nusantaraposonline.com/hanya-gelapkan-rp-26287-juta-seles-pt-arta-boga-cemerlang-jombang-di-tahan/>
- Otchere, O. A. S., Owusu, G. M. Y., & Bekoe, R. A. (2023). Determinants of whistleblowing intentions of accountants: a middle range theoretical perspective. *Journal of Financial Crime*, 30(5), 1162–1181. <https://doi.org/10.1108/JFC-07-2022-0168>
- Owusu, G. M. Y., Bekoe, R. A., Anokye, F. K., & Okoe, F. O. (2020a). Whistleblowing intentions of accounting students: An application of the theory of planned behaviour. *Journal of Financial Crime*, 27(2), 477–492. <https://doi.org/10.1108/JFC-01-2019-0007>
- Owusu, G. M. Y., Bekoe, R. A., Anokye, F. K., & Okoe, F. O. (2020b). Whistleblowing intentions of accounting students: An application of the theory of planned behaviour. *Journal of Financial Crime*, 27(2), 477–492. <https://doi.org/10.1108/JFC-01-2019-0007>
- Park, H., & Blenkinsopp, J. (2009a). Whistleblowing as planned behavior - A survey of south korean police officers. *Journal of Business Ethics*, 85(4), 545–556. <https://doi.org/10.1007/s10551-008-9788-y>
- Park, H., & Blenkinsopp, J. (2009b). Whistleblowing as planned behavior - A survey of south korean police officers. *Journal of Business Ethics*, 85(4), 545–556. <https://doi.org/10.1007/s10551-008-9788-y>
- Publik, S., 1 Juli 2021. Buat Faktur Penjualan Baterai dan Sikat Gigi Fiktif, Yahya Embat Uang Perusahaan Rp 203 Juta. <https://suara-publik.com/detailpost/buat-faktur-penjualan-baterai-dan-sikat-gigi-fiktif-yahya-embat-uang-perusahaan-rp-203-juta>
- Prayogo, D. D. (2020). Pengaruh Sikap Terhadap Perilaku, Norma Subjektif, Kontrol Perilaku Terhadap Niat Mahasiswa Akuntansi Melakukan Whistleblowing.
- Primasari, R. A., & Fidiana, F. (2020). Whistleblowing Berdasarkan Intensitas Moral, Komitmen Profesional, dan Tingkat Keseriusan Kecurangan. *Jurnal Kajian Akuntansi*, 4(1), 2579–9975. <http://jurnal.unswagati.ac.id/index.php/jka>
- Redaksi, 16 September 2021. Mantan Sales Manajer PT ABC Diadili, Gelapkan Teh Pucuk dan Krating Daeng Senilai 1,8 Miliar. <https://beritalima.com/mantan-sales-manajer-pt-abc-diadili-gelapkan-teh-pucuk-dan-krating-daeng-senilai-18-miliar/>
- Rustiarini, W., & Sunarsih, M. (2017). Factors Influencing the Whistleblowing Behaviour: A Perspective from the Theory of Planned Behaviour. In *Asian Journal of Business and Accounting* (Vol. 10, Issue 2).
- Sagara, Y. (2013). Profesionalisme Internal Auditor Dan Intensi Melakukan Whistleblowing. *Jurnal Liquidity*, 2(1), 34–44.

- Salsabilla, C. R., & Erinos. (2023). Pengaruh Sikap, Kontrol Perilaku dan Religiusitas terhadap Niat Melakukan Whistleblowing. *JURNAL EKSPLORASI AKUNTANSI*, 5(2), 479–494. <https://doi.org/10.24036/jea.v5i2.670>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business* (Seventh Edition). John Wiley & Sons Ltd. www.wileypluslearningspace.com
- Setiawan, Heru. Whistleblower System. <https://www.bpkp.go.id/%20jateng/konten/1911/Whistleblower-System.bpkp>.
- Smaili, N., & Arroyo, P. (2022). Triggering changes in corporate governance: before and after external whistleblowing. *Journal of Financial Crime*, 29(3), 1027–1041. <https://doi.org/10.1108/JFC-06-2021-0134>
- Stolley, K. S. (2005). *The Basics of Sociology*. Greenwood Press.
- Sugiyono. (2013). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Penerbit Alfabeta Bandung.
- Syafrudin, V., Lismawati, & Aprila, N. (2020). Pengaruh Sifat Machiavelliane, Personal Cost, dan Komitmen Profesional Terhadap Niat untuk melakukan whistleblowing pada Pengelola Keuangan dan Anggaran Kanwil Kementerian Hukum dan Ham Wilayah Sumatera. *Journal Fairness*, 10, 195–208.
- Tarjo, T., Suwito, A., Aprillia, I. D., & Ramadan, G. R. (2019). Theory of planned behavior and whistleblowing intention. *Jurnal Keuangan Dan Perbankan*, 23(1). <https://doi.org/10.26905/jkdp.v23i1.2714>
- Triantoro, H. D., Utami, I., & Joseph, C. (2020). Whistleblowing system, Machiavellian personality, fraud intention: An experimental study. *Journal of Financial Crime*, 27(1), 202–216. <https://doi.org/10.1108/JFC-01-2019-0003>
- Triki, A., Cook, G. L., & Bay, D. (2017). Machiavellianism, Moral Orientation, Social Desirability Response Bias, and Anti-intellectualism: A Profile of Canadian Accountants. *Journal of Business Ethics*, 144(3), 623–635. <https://doi.org/10.1007/s10551-015-2826-7>
- Tuan Mansor, T. M., Ariff, A. M., Hashim, H. A., & Ngah, A. H. (2022). Whistleblowing intentions among external auditors: an application of the moderated multicomponent model of the theory of planned behaviour. *Meditari Accountancy Research*, 30(5), 1309–1333. <https://doi.org/10.1108/MEDAR-07-2020-0948>
- Tuan Mansor, T. M., Mohamad Ariff, A., & Hashim, H. A. (2020). Whistleblowing by auditors: the role of professional commitment and independence commitment. *Managerial Auditing Journal*, 35(8), 1033–1055. <https://doi.org/10.1108/MAJ-11-2019-2484>
- Urumsah, D., Efflin Syahputra, B., & Wicaksono, A. P. (2018). Whistle-blowing Intention: The Effects of Moral Intensity, Organizational Commitment, and Professional Commitment. *Jurnal Akuntansi*, XXII(03), 354–367.

- Utami, I., Wijono, S., Noviyanti, S., & Mohamed, N. (2019). Fraud diamond, Machiavellianism and fraud intention. International Journal of Ethics and Systems, 35(4), 531–544. <https://doi.org/10.1108/IJOES-02-2019-0042>
- Wahyuningtiyas, T. N., & Pramudyastuti, O. L. (2022). Optimalisasi Whistleblowing System Melalui Peran Whistleblower Dalam Pendekripsi Tindakan Fraud: Sebuah Literature Review. <https://doi.org/10.37641/jiakes.v10i1.1385>
- Wardah, Z., Carolina, A., & Wulandari, A. (2022). Pengaruh Whistleblowing System, Internal Control, Leadership dan Budaya Organisasi terhadap Fraud Prevention. Nominal Barometer Riset Akuntansi Dan Manajemen, 11(1), 1–14. <https://doi.org/10.21831/nominal.v11i1.36986>
- Wijayanti, D. M., Senjani, Y. P., & Farah, W. (2024). The role of Machiavellian personality, altruistic personality, religiosity, whistleblowing system, and accounting firm size in mitigating fraud intention. Journal of Financial Crime, 31(1), 119–134. <https://doi.org/10.1108/JFC-02-2023-0034>
- Yahya, N. (2019). Pengaruh Sifat Machiavellian, Komitmen Profesional, dan Keseriusan Pelanggaran Terhadap Intenti Whistleblowing Pegawai Pajak dengan dimoderasi oleh Variabel Retaliasi.
- Yahya, N., & Damayanti, F. (2021). Faktor-Faktor yang Mempengaruhi Whistleblowing Intention dengan Retaliasi Sebagai Variabel Moderasi. Akuntabilitas, 14(1), 43–60. <https://doi.org/10.15408/akt.v14i1.20803>
- Yayang, R., & Pujiningsih, S. (2021). What Factors Affect Students' Whistleblowing Intentions? Jurnal Studi Akuntansi Dan Keuangan, 4(2), 151–162.