

## Daftar Pustaka

- Achmat, Zakaria. Theory of Planned Behavior, Masihkah Relevan?." <http://zakarija.staff.umm.ac.id/files/2010/12/Theory-of-Planned-Behavior-masihkah-relevan1.pdf>. Diakses tanggal 1 Desember 2015.
- Ahmad, Syahrul, George Smith, dan Zubaidah Ismail. 2012. "Internal Whistle-Blowing Intention : A Study Of Demographic and Individual Factors." *Journal of Modern Accounting and Auditing*, 8(11), 1632-1645. Diakses tanggal 23 September 2015.
- Ahmar A, Syahrul. 2011. Internal Auditors And Internal Whistleblowing Intention : A Study Of Organizational, Individual, Situational, and Demographic Factor. Desertasi Universitas Edith Cowan. Diakses tanggal 24 September 2015.
- Ajzen, Icek. 1991. "The Theory of planned behavior. Organization Behavior and Human Decision Processes." Vol. 50, 179-211. Diakses tanggal 1 Desember 2015.
- Ajzen, Icek. 2005. *Attitudes, Personality, and Behavior*. Edisi kedua. New York : Open University Press. Diakses tanggal 24 September 2015.
- Anwar, dkk. 2005. Hubungan antara komitmen Bergama dengan intensi prososial mahasiswa fakultas psikologi UIN Suska Riau, dalam jurnal psikologi, vol.1 No.2, Des 2005. Pekanbaru : Fak. Psikologi UIN Sultan Syarif Kasim Riau. Diakses tanggal 22 September 2015
- Arens, Alvin A., Elder, dan Beasley, 2008. *Auditing dan Jasa Assurance Pendekatan Terintegrasi Jilid 1*, Edisi 12, Erlangga, Jakarta.
- Ayu N, Rahannisa, Dkk. 2011. Kasus Anggaran Proyek Hambalang. <https://sjifa.wordpress.com/2013/06/05/kasus-anggaran-akuntansi-pemerintahan-proyek-hambalang/>. Diakses tanggal 24 September 2015.
- Bagustianto, Rizki dan Nurkholis. "Faktor-Faktor yang Mempengaruhi Minat Pegawai Negeri Sipil (PNS) Untuk Melakukan Tindakan Whistle-blowing (Studi Pada PNS BPK RI)." [Http://e-print.ub.ac.id](http://e-print.ub.ac.id). Diakses tanggal 22 September 2015.
- Bjorkelo, B., Einarsen, S., and Matthiesen, S.B. 2010. Predicting Proactive behavior at work: exploring the role of personality as an antecedent of whistleblowing behavior", *Journal of Occupational and Organizational Psychology*, Vol.83, No.2, hal.371-394. Diakses tanggal 22 September 2015
- Bjorkelo, Brita. 2013. "Workplace Bullying After Whistleblowing : Future Research and Implication". *Journal of Managerial Psychology*. Vol. 23 Iss 3 pp. 306-323. Diakses tanggal 23 September 2015.
- Burkin B H, Kevin. (1998). " Protecting The Whistleblower : Preventing Retaliation Following a Report in Health-Care Institutions". *Health Manpower Management*. Vol 24. Iss. 3 pp 119-124. Diakses tanggal 19 September 2015
- Chaplin, J.P., 2004, *Kamus Lengkap Psikologi*, cet. ke-9, Penerjemah: Dr. Kartini Kartono, Jakarta: Rajawali Pers.

- Dasgupta, S. and Kesharwani, A.2010.”Whistleblowing : a survey of literature”, *The IUP Journal of Corporate Governance*, Vol.9, No.4, hal.57-70. Diakses tanggal 22 September 2015
- Dozier, Janelle Brinker dan Miceli, Marcia P.. 1985. Potential Predictors of Whistle-Blowing: A Prosocial Behavior Perspective. *Academy of Management Review*. Vol. 10 (4); hal. 823-836.
- Dworkin, T. M., dan M. S. Baucus: 1998, ‘Internal vs. External Whistleblowers: A Comparison of Whistleblowing Processes’, *Journal of Business Ethics* 17(12), 1281-1298.
- Eaton and Michael D Akers.2007,Whistleblowing and Good Governance.The CPA Journal, Vol.77 No.6.
- Esen, Emel. 2014. An empirical research about whistleblowing behavior in accounting context. “*Journal of Accounting & Organizational Change*, Vol. 10 Iss 2 pp. 229 -243. Diakses tanggal 24 Mei 2015.
- Fishbein, M., & Ajzen, I. (1975). *Belief, Attitude, Intention, and Behavior: An Introduction to Theory and Research*.Reading, MA: Addison-Wesley.
- Fishbein, Martin, dan Icek Ajzen.1975. *Belief, Attitude, Intention and Behavior : An Introduction to Theory and Research*. Massachusetts : Addison-Wesley Publishing Co.
- Ghozali, Imam. 2002. “Statistik Non-Parametrik : Teori dan Aplikasinya dengan Program SPSS”. Semarang : Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam. 2005. “Aplikasi Analisis Multivariate dan Program SPSS”. Semarang : Badan Penerbit Universitas Diponegoro.
- Haris, Abdul, Dkk. 2011. “Memahami Whistleblower”. Jakarta : Lembaga Perlindungan Saksi dan Korban (LPSK).
- Hidayati S, Nurul. Persepsi Mahasiswa Terhadap Tindakan Whistleblowing. <http://e-print.undip.ac.id>. Diakses tanggal 23 September 2015.
- Intitut Akuntan Indonesia. Profesioanl Akuntan. [http://www.iaiglobal.or.id/v02/akuntan\\_profesional.php?id=1](http://www.iaiglobal.or.id/v02/akuntan_profesional.php?id=1). Diakses tanggal 23 September 2015.
- Jubb, P.B.2000.”Auditors as whistleblowers”, *Internal Journal of Auditing*, Vol.153, hal.167.
- Kaptein, M.2011.”From inaction to external whistlwbllowing: the influence of the ethical culture of organizations on employee responses to observed wrongdoing”, *Journal of Business Ethics*, Vol.98, hal.513-530.
- Keil, M., Tiwana, A., Sainsbury, R. dan Sneha, S. 2010. “Toward a Theory of whistleblowing intentions : a benefit-to-cost differential perspective”, *Decision Sciences*, Vol.41 No.4, hal. 787-812.
- Kurnia K, Destriana. 2014. “Analisis Faktor-Faktor yang Mempengaruhi Intensi Auditor Untuk Melakukan Tindakan Whistleblowing (Studi Empiris pada Kantor Akuntan Publik Di Semarang).” Skripsi Dipublikasikan. Universitas Diponegoro. Diakses tanggal 19 September 2015.
- Kurnia, Detriana Kreshastuti.2014.Analisis Faktor-Faktor Yang Mempengaruhi Intensi Auditor Untuk Melakukan Tindakan Whistleblowing: Studi Empiris pada KAP di Semarang. Skripsi di Publikasikan : Universitas Diponegoro. Diakses tanggal 24 November 2015.

- Liyanarachchi, G.A. and Adler, R.2011."Accountants whistleblowing intentions: the impact of retaliation, age, and gender", *Asutralian Accounting Review*, Vol.167, hal.182.
- Loyens, Kim. 2013. "Why Police Officers and Labour Inspector (do not) blow the Wistle". *Policing : and International Journal of Police Strategies & Management*. Vol. 36 Iss 1 pp. 27-50. Diakses tanggal 11 November 2015
- Magnus dan Jessica R Mesmer.2005. Whistleblowing in Organizations: An Examination of Correlates of Whistleblowing Intentions, Actions, and Retaliation. *Journal of Business Ethics*, Vol.62, hal.277-297.
- McPhail, Ken dan Diane Walters.2009. *Accounting and Business Ethics : An introduction*. New York : Routledge.
- Miceli, M.P., and Near J.P. and Dworkin, T.M.2008.*Whistlwbloing in organizations*. London : Routledge.
- Miceli, Marcia P. dan Near, Janet P.. 1985. Characteristics of Organizational Climate and Perceived Wrongdoing Associated with Whistle-Blowing Decisions. *Personnel Psychology*. 1985 (38); 525-544.
- Moore E M, Linda. 2012. " To Report or Not to Report? Why Some Nurses are Reluctant to Whistleblow". *Clinical Governance : And International Journal*. Vol 17 pp. 332-324.
- Octaviari N, Vredy. 2015. "Pengaruh Persepsi Karyawan Mengenai Whistleblowing System Terhadap Pencegahan Faud Dengan Perilaku Etis Sebagai Variabel Intervening Pada PT Pagilaran." Skripsi dipublikasikan. Universitas Negeri Yogyakarta.
- Park, H., Rehg, M. and Lee, D.2005."The influence on Confucian ethics and collectivism on whistleblowing intentions: a study of South Korean public employees", *Journal of Business Ethics*, Vol.58, hal.387-403.
- Randy K, Chiu. 2002. "Ethical judgement, Locus of Control, and Whistleblowing Intention : a case study of mainland Chinese MBA students." *Managerial Auditing Jurnal*. Vol 17 Iss 9 pp. 581-587.
- Sekaran, Uma dan Bougie, R. 2010. *Research Methods for Business: A Skill Building Approach*. Chichester: Wiley.
- Sofia, Ana, Nurul Herawati, Rahmad Zuhdi. 2013. "Kajian Empiris Tentang Niat Whistleblowing Pegawai Pajak." *JAFFA*. Vol 01 Hal. 23-28. Diakses tanggal 11 Oktober 2015.
- Sulistomo, Akmal, Andri Prastiwi.2009. Persepsi Mahasiswa Akuntansi Terhadap Pengungkapan Kecurangan. [Http://e-print.undip.ac.id](http://e-print.undip.ac.id). Diakses tanggal 22 September 2015.
- Surat Edaran Mahkamah Agung (SEMA) Nomor 4 Tahun 2011 tentang Perlakuan terhadap Pelapor Tindak Pidana (whistleblower) dan Saksi Pelaku yang bekerja sama (Justice Collaborator). Diakses tanggal 24 September 2015.
- Tsahuridu, E.E. and Vandekerckhove, W.2008."Organizational whistleblowing policies: making employees responsible or liable?", *Journal of Business Ethics*, Vol.82, hal.107-118.
- Vandekerckhove, W and Lewis D.2012."The content of whistleblowing procedures: a critical review of recent official guidliness", *Journal of Business Ethics*, Vol.108. hal.253-264.

Wikipedia Indonesia. Kode Etik Profesi Akuntan. <https://id.wikipedia.org/>.  
Diakses tanggal 24 September 2015.

[www.acfe.com/report-to-the-nations-on-occupational-fraud-and-abuse](http://www.acfe.com/report-to-the-nations-on-occupational-fraud-and-abuse). Diakses  
tanggal 24 September 2015.