

## DAFTAR PUSTAKA

- ACFE. (2016). Report To the Nations On Occupational Fraud and Abuse. *Association of Certified Fraud Examiners*, 1–92.
- ACFE. (2018). Global Study on Occupational Fraud and Abuse. *Association of Certified Fraud Examiners*, 10, 80.
- Adams, J. S. (1965). Inequity In Social Exchange. *Advances in Experimental Social Psychology*, 2(C), 267–299. [https://doi.org/10.1016/S0065-2601\(08\)60108-2](https://doi.org/10.1016/S0065-2601(08)60108-2)
- Ajzen, I. (1991). The Theory of Planned Behavior. *Handbook of Theories of Social Psychology: Volume 1*, 438–459. <https://doi.org/10.4135/9781446249215.n22>
- Ajzen, I. (2002). Perceived behavioral control, self-efficacy, locus of control, and the theory of planned behavior. *Journal of Applied Social Psychology*, 32(4), 665–683. <https://doi.org/10.1111/j.1559-1816.2002.tb00236.x>
- Ajzen, I., & Fishbein, M. (1975). *Belief, Attitude, Intention, and Behavior: An Introduction to Theory and Research*. Reading, MA: Addison-Wesley. <https://doi.org/10.5465/256770>
- Alleyne, P. (2016). The influence of organisational commitment and corporate ethical values on non-public accountants' whistle-blowing intentions in Barbados. *Journal of Applied Accounting Research*, 17(2), 190–210. <https://doi.org/10.1108/JAAR-12-2013-0118>
- Bandura, A. (1982). Self-efficacy mechanism in human agency. *American Psychologist*, 37(2), 122–147. <https://doi.org/10.1037/0003-066X.37.2.122>
- Bashir Ahmed, Shad, I., Mumtaz, R., & Tanveer, Z. (2012). Organizational ethics and job satisfaction: Evidence from Pakistan. *African Journal of Business Management*, 6(8), 2966–2973. <https://doi.org/10.5897/ajbm11.2107>
- Bjørkelo, B. (2013). Workplace bullying after whistleblowing: Future research and implications. *Journal of Managerial Psychology*, 28(3), 306–323. <https://doi.org/10.1108/02683941311321178>
- Boatright, J. R. (2000). *Ethics and the conduct of business* (3rd ed.). Upper Saddle River, NJ: Prentice Hall. Retrieved from [https://trove.nla.gov.au/work/14076238?q&sort=holdings+desc&\\_=1591621897169&versionId=46665734](https://trove.nla.gov.au/work/14076238?q&sort=holdings+desc&_=1591621897169&versionId=46665734)
- 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>

- Clistrap, R. L. (2008). *Manajemen Sumber Daya Manusia*. Jakarta: Salemba Empat.
- Dworkin, T. M., & Near, J. P. (1997). A Better Statutory Approach to Whistle-blowing. *Business Ethics Quarterly*, 7(1), 1–16. <https://doi.org/10.5840/10.2307/3857229>
- Elias, R. (2008). Auditing students' professional commitment and anticipatory socialization and their relationship to whistleblowing. *Managerial Auditing Journal*, 23(3), 283–294. <https://doi.org/10.1108/02686900810857721>
- Erdilek Karabay, M., Akbas, T. T., & Elçi, M. (2016). The Effects of Job Satisfaction and Ethical Climate on Whistleblowing: An Empirical Study on Public Sector. *Journal of Global Strategic Management*, 1(10), 55–55. <https://doi.org/10.20460/jgsm.20161022386>
- Erkmen, T., Çalişkan, A. Ö., & Esen, E. (2014). An empirical research about whistleblowing behavior in accounting context. *Journal of Accounting and Organizational Change*, 10(2), 229–243. <https://doi.org/10.1108/JAOC-03-2012-0028>
- Folger, R., & Cropanzano, R. (1998). *Organizational justice and human resource management*. Thousand Oaks, CA: Sage.
- Folger, R., & Greenberg, J. (1985). *Procedural justice: An interpretive analysis of personal systems*. (K. M. Rowland & G. R. Ferris, Eds.), *Research in Personnel and Human Resources Management* (Vol. 3). Greenwich, CT: JAI Press.
- Ghozali, I. (2013). *Aplikasi Analisis Multivariete dengan Program IBM SPSS 23* (7th ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- 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. <https://doi.org/10.1007/s10551-010-0591-1>
- Kumar, M., & Santoro, D. (2017). A Justification of Whistleblowing. *Philosophy and Social Criticism*, 43(7), 669–684. <https://doi.org/10.1177/0191453717708469>
- Lavena, C. F. (2014). Whistle-Blowing: Individual and Organizational Determinants of the Decision to Report Wrongdoing in the Federal Government. *American Review of Public Administration*, 46(1), 113–136. <https://doi.org/10.1177/0275074014535241>
- 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>
- Leung, A. S. M. (2008). Matching ethical work climate to in-role and extra-role behaviors in a collectivist work setting. *Journal of Business Ethics*, 79(1–2), 43–

55. <https://doi.org/10.1007/s10551-007-9392-6>
- Lind, D. A., Marchal, W. G., & Wathen, S. A. (2014). *Teknik-teknik Statistika dalam Bisnis dan Ekonomi* (15th ed.). Jakarta: Salemba Empat.
- Lind, E. A., & Tyler, T. R. (1988). *The social psychology of procedural justice*. New York: Plenum Press. [https://doi.org/10.1007/978-1-4899-2115-4\\_1](https://doi.org/10.1007/978-1-4899-2115-4_1)
- Liu, S. min, Liao, J. qiao, & Wei, H. (2015). Authentic Leadership and Whistleblowing: Mediating Roles of Psychological Safety and Personal Identification. *Journal of Business Ethics*, *131*(1), 107–119. <https://doi.org/10.1007/s10551-014-2271-z>
- MacNab, B. R., & Worthley, R. (2008). Self-efficacy as an intrapersonal predictor for internal whistleblowing: A US and Canada examination. *Journal of Business Ethics*, *79*(4), 407–421. <https://doi.org/10.1007/s10551-007-9407-3>
- Maulida, U. N. (2018). *Faktor Demografis, Kepuasan Kerja, dan Kerja Sama Tim sebagai Prediktor Intensi Melakukan Whistleblowing*. Universitas Diponegoro.
- Moorman, R. H. (1991). Relationship Between Organizational Justice and Organizational Citizenship Behaviors: Do Fairness Perceptions Influence Employee Citizenship? *American Psychological Association*, *76*(6), 845–855. <https://doi.org/10.1002/mrc.1260320406>
- Near, J. P. ., Dworkin, T. M., & Miceli, M. P. . (1993). Explaining the Whistle-Blowing Process: Suggestions from Power Theory and Justice Theory. *Organization Science*, *4*(3), 393–411.
- Near, J. P., & Miceli, M. P. (1985). Organizational dissidence: The case of whistleblowing, *4*, 153–172. [https://doi.org/10.1007/978-94-007-4126-3\\_8](https://doi.org/10.1007/978-94-007-4126-3_8)
- Near, J. P., & Miceli, M. P. (1986). Retaliation Against Whistle Blowers. Predictors and Effects. *Journal of Applied Psychology*, *71*(1), 137–145. <https://doi.org/10.1037/0021-9010.71.1.137>
- Nunnally, J. C., & Bernstein, I. H. (1994). *Psychometric theory* (3rd ed.). New York: McGraw-Hill.
- Park, H., Blenkinsopp, J., & Park, M. (2014). The Influence of an Observer's Value Orientation and Personality Type on Attitudes Toward Whistleblowing. *Journal of Business Ethics*, *120*(1), 121–129. <https://doi.org/10.1007/s10551-013-1908-7>
- Rothwell, G. R., & Baldwin, J. N. (2006). Ethical Climates and Contextual Predictors of Whistle-Blowing. *Review of Public Personnel Administration*, *26*(3), 216–244. <https://doi.org/10.1177/0734371X05278114>
- Rothwell, G. R., & Baldwin, J. N. (2007). Ethical climate theory, whistle-blowing, and the code of silence in police agencies in the State of Georgia. *Journal of Business*

- Ethics*, 70(4), 341–361. <https://doi.org/10.1007/s10551-006-9114-5>
- Said, J., Alam, M. M., Mohamed, D. I. B., & Rafidi, M. (2017). Does Job Satisfaction, Fair Treatment, and Cooperativeness Influence the Whistleblowing Practice in Malaysian Government Linked Companies? *Asia-Pacific Journal of Business Administration*, 9(3), 220–231. <https://doi.org/10.1108/APJBA-06-2017-0053>
- Sari, F. F. K., & Bodroastuti, T. (2012). Pengaruh Faktor Personal , Faktor Organisasional Dan Faktor Non Organisasi Terhadap Komitmen Organisasional (Studi Pada Pegawai Bagian Produksi PT . Kubota Indonesia). *Jurnal Kajian Akuntansi Dan Bisnis*, 1–22.
- Saud, I. M. (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>
- Schwepker, C. H. (2001). Ethical climate's relationship to job satisfaction, organizational commitment, and turnover intention in the salesforce. *Journal of Business Research*, 54(1), 39–52. [https://doi.org/10.1016/S0148-2963\(00\)00125-9](https://doi.org/10.1016/S0148-2963(00)00125-9)
- Seifert, D.L. (2006). The influence of organizational justice on the perceived likelihood of whistle-blowing. *Management*, (December). Retrieved from [http://www.dissertations.wsu.edu/Dissertations/Fall2006/d\\_seifert\\_120806.pdf](http://www.dissertations.wsu.edu/Dissertations/Fall2006/d_seifert_120806.pdf)
- Seifert, Deborah L., Sweeney, J. T., Joireman, J., & Thornton, J. M. (2010). The influence of organizational justice on accountant whistleblowing. *Accounting, Organizations and Society*, 35(7), 707–717. <https://doi.org/10.1016/j.aos.2010.09.002>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business* (7th ed.). United Kingdom: John Wiley & Sons.
- Singleton, T. W., & Singleton, A. J. (2010). *Fraud Auditing and Forensic Accounting* (4th ed.). New Jersey: John Wiley & Sons.
- Tang, T. L.-P., & Sarsfield-Baldwin, L. (1996). Distributive and Procedural Justice as Related to Satisfaction and Commitment. *SAM Advanced Management Journal*, 61(3), 25.
- Törnblom, K. Y. (1992). The social psychology of distributive justice. In K. R. Scherer (Ed.), *Justice: Interdisciplinary Perspectives* (pp. 177–236). Cambridge University Press.
- Treviño, L. K., & Weaver, G. R. . (2001). Organizational Justice and Ethics Program “Follow-Through”: Influences on Employees’ Harmful and Helpful Behavior.

*Business Ethics Quarterly*, 11(4), 651–671.

- Vadera, A. K., Aguilera, R. V., & Caza, B. B. (2009). Making Sense of Whistle-Blowing's Antecedents: Learning from Research on Identity and Ethics Programs. *Business Ethics Quarterly*, 19(4), 553–586. <https://doi.org/10.5840/beq200919432>
- Victor, B., & Cullen, J. B. (1988). The Organizational Bases of Ethical Work Climates. *Administrative Science Quarterly*, 33(1), 101. <https://doi.org/10.2307/2392857>
- Zhang, J., Chiu, R., & Wei, L. (2009). Decision-making process of internal whistleblowing behavior in China: Empirical evidence and implications. *Journal of Business Ethics*, 88(SUPPL. 1), 25–41. <https://doi.org/10.1007/s10551-008-9831-z>
- Zhou, L., Liu, Y., Chen, Z., & Zhao, S. (2018). Psychological mechanisms linking ethical climate to employee whistle-blowing intention. *Journal of Managerial Psychology*, 33(2), 196–213. <https://doi.org/10.1108/JMP-09-2017-0292>