

DAFTAR PUSTAKA

- ACFE. (2020). *Survei Fraud Indonesia 2019*. Jakarta. ACFE Indonesia Chapter.
<https://doi.org/10.1017/CBO9781107415324.004>
- 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)
- Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2012). *Fraud Examination. South-Western Cengage Learning*.
<https://doi.org/10.1017/CBO9781107415324.004>
- Alleyne, P., Charles-Soverall, W., Broome, T., & Pierce, A. (2017). Perceptions, predictors and consequences of whistleblowing among accounting employees in Barbados. *Meditari Accountancy Research*, 25(2), 241–267.
<https://doi.org/10.1108/MEDAR-09-2016-0080>
- Alleyne, P., Haniffa, R., & Hudaib, M. (2019). Does group cohesion moderate auditors' whistleblowing intentions? *Journal of International Accounting, Auditing and Taxation*, 34, 69–90.
<https://doi.org/10.1016/j.intaccudtax.2019.02.004>
- Badan Akreditasi Nasional Perguruan Tinggi. (2019). *Akreditasi Perguruan Tinggi Kreteria dan Prosedur 3.0*. 1–18. Jakarta. Badan Akreditasi Nasional Perguruan Tinggi.
- Boo, E., Ng, T., & Shankar, P. G. (2020). Effects of Advice on Auditor Whistleblowing Propensity: Do Advice Source and Advisor Reassurance Matter? *Journal of Business Ethics*, 0123456789.
<https://doi.org/10.1007/s10551-020-04615-0>
- Brief, A. P., & Motowidlo, S. J. (1986). Prosocial Organizational Behaviors.

Academy of Management Review. <https://doi.org/10.5465/amr.1986.4283909>

Cullen, F., Wilcox, P., & Matsueda, R. L. (2012). Sutherland, Edwin H.: Differential Association Theory and Differential Social Organization. *Encyclopedia of Criminological Theory*. <https://doi.org/10.4135/9781412959193.n250>

Desiana, D., Susilowati, D., & Putri, N. K. (2018). Faktor-Faktor Yang Mempengaruhi Keputusan Nasabah Untuk Menggunakan Jasa Perbankan Syariah Di Kota Tasikmalaya. *Akuntabilitas*, 11(1), 75–90. <https://doi.org/10.15408/akt.v11i1.8135>

Elliott, W. B., Hodge, F. D., Pronk, M., & Kennedy, S. J. (2011). When are Graduate Business Students a Reasonable Proxy for Nonprofessional Investors? *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.556980>

Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. (Edisi 9). Semarang: Badan Penerbit Universitas Diponegoro.

Graham, J. W., Miceli, M. P., & Near, J. P. (1993a). Blowing the whistle: The organiGraham, J. W., Miceli, M. P., & Near, J. P. (1993). Blowing the whistle: The organizational and legal implications for companies and employees. Marcia P. Miceli and Janet P. Near. New York: Lexington Books, 1992. 332 pp. *Adm. Administrative Science Quarterly*. <https://doi.org/10.2307/2393341>

Graham, J. W., Miceli, M. P., & Near, J. P. (1993b). Blowing the Whistle: The Organizational and Legal Implications for Companies and Employees. *Administrative Science Quarterly*. <https://doi.org/10.2307/2393341>

Hickson, D. J., Hinings, C. R., Lee, C. A., Schneck, R. E., & Pennings, J. M. (1971). A Strategic Contingencies' Theory of Intraorganizational Power. *Administrative Science Quarterly*. <https://doi.org/10.2307/2391831>

Hirst, D. E., Koonce, L., & Simko, P. J. (1995). Investor Reactions to Financial

- Analysts' Research Reports. *Journal of Accounting Research*.
<https://doi.org/10.2307/2491491>
- Iskandar, A., & Saragih, R. (2018a). Pengaruh Sikap Ke Arah Perilaku, Norma Subjektif, Dan Persepsi Kontrol Atas Perilaku Terhadap Niat Dan Perilaku Whistleblowing Cpn's. *Jurnal Tata Kelola & Akuntabilitas Keuangan Negara*, 4(1), 63. <https://doi.org/10.28986/jtaken.v4i1.142>
- Iskandar, A., & Saragih, R. (2018b). the Influence of Attitude Toward the Behavior, Subjective Norms, and Perceived Behavioral Control on Whistleblowing Intention and Behavior of CPNS. *Journal of Finance and Accounting*, 9(18), 1–5.
- Kartika, K., & Utami, D. (2018). *The Effect of Attitude Toward the Behavior , Subjective Norm and Perceived Behavioral Control on Whistleblowing Intention*. 9(18), 1–5.
- Latan, H., Ringle, C. M., & Jabbour, C. J. C. (2018). Whistleblowing intentions among public accountants in indonesia: Testing for the moderation effects. *Journal of Business Ethics*, 152(2), 573–588. <https://doi.org/10.1007/s10551-016-3318-0>
- Lewis, D., Ellis, C.-A., Kyprianou, A., & Homewood, S. (2001). Whistleblowing at work: The results of a survey of procedures in further and higher education. *Education and the Law*, 13(3), 215–225. <https://doi.org/10.1080/09539960127292>
- Maines, L. A., & McDaniel, L. S. (2000). Effects of comprehensive-income characteristics on nonprofessional investors' judgments: The role of financial-statement presentation format. *Accounting Review*. <https://doi.org/10.2308/accr.2000.75.2.179>
- Miethe, T. D., & Rothschild, J. (1994). Whistleblowing and the Control of Organizational Misconduct. *Sociological Inquiry*, 64(3), 322–347. <https://doi.org/10.1111/j.1475-682X.1994.tb00395.x>

- Near, J. P., & Miceli, M. P. (1985). Organizational dissidence: The case of whistle-blowing. *Journal of Business Ethics*.
<https://doi.org/10.1007/BF00382668>
- 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>
- Nisar, T. M., Prabhakar, G., & Torchia, M. (2019). Whistleblowing: When do employees act to ‘blow the whistle’? *Organizational Dynamics*, 48(1), 44–49. <https://doi.org/10.1016/j.orgdyn.2018.03.003>
- Nunnally, J. C. (1978). Psychometric theory. *Psychometric Theory*.
- Owusu, G. M. Y., Bekoe, R. A., Anokye, F. K., & Okoe, F. O. (2020). 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. (2009). 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>
- Ramdhani, N. (2016). Penyusunan Alat Pengukur Berbasis Theory of Planned Behavior. *Buletin Psikologi*, 19(2), 55–69.
<https://doi.org/10.22146/bpsi.11557>
- Rasuli, M. (2018). Pengaruh Sikap, Norma Subyektif, Persepsi Kontrol Perilaku dan Etika terhadap Whistleblowing Intention dan Perilaku Whistleblowing (Studi Empiris di BPKP Perwakilan Riau dan Sumatera Barat). *Jurnal Akuntansi Keuangan Dan Bisnis*, 11(1), 89–98.
- Seifert, D. 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>

Siallagan, H., Rohman, A., Januarti, I., & Din, M. (2017). The effect of professional commitment, attitude, subjective norms and perceived behavior control on whistle blowing intention. *International Journal of Civil Engineering and Technology*, 8(8), 508–519.

Sims, R. L., & Keenan, J. P. (1998). Predictors of external whistleblowing: Organizational and intrapersonal variables. *Journal of Business Ethics*, 17(4), 411–421. <https://doi.org/10.1023/A:1005763807868>

Smaili, N., & Arroyo, P. (2019). Categorization of Whistleblowers Using the Whistleblowing Triangle. *Journal of Business Ethics*, 157(1), 95–117. <https://doi.org/10.1007/s10551-017-3663-7>

Ugrin, J. C., & Odom, M. D. (2010). Exploring Sarbanes-Oxley's effect on attitudes, perceptions of norms, and intentions to commit financial statement fraud from a general deterrence perspective. *Journal of Accounting and Public Policy*. <https://doi.org/10.1016/j.jaccpubpol.2010.06.006>

Varelius, J. (2009). Is whistle-blowing compatible with employee loyalty? *Journal of Business Ethics*. <https://doi.org/10.1007/s10551-008-9769-1>

Zakaria, M., Razak, S. N. A. A., & Noor, W. N. B. W. M. (2016a). Effect of Planned Behaviour on Whistle Blowing Intention : Evidence from Malaysian Police Department. *Middle-East Journal of Scientific Research*.