

DAFTAR PUSTAKA

- Ajzen,I. (1987). *Attitudes, traits, and actions: Dispositional prediction of behavior in personality and social psychology*. In L. Berkowitz (Ed), Advances in experimental social psychology, New York: Academic Press, Vol. 20, pp. 1-63.
- 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.
- Alleyne, P, Charles-soverall, W, Broome, T, dan Pierce, A. (2017). *Perceptions, predictors and consequences of whistleblowing among accounting employees in Barbados.*, 25(2), 241–267. <https://doi.org/10.1108/MEDAR-09-2016-0080>
- Bagustianto, R., dan Nurkholis, N. (2014). *Faktor-Faktor Yang Mempengaruhi Minat Pegawai Negeri Sipil (PNS) Untuk Melakukan Tindakan Whistleblowing (Studi Pada PNS BPK RI)*.EKUITAS (Jurnal Ekonomi Dan Keuangan), 19(2), 276. <https://doi.org/10.24034/j25485024.y2015.v19.i2.1769>
- Basri, et, al. (2017). *Reinforcement tool of whistleblowing to eradicate fraud in the public sector*. SHS Web of Conference, 36, 1-6.
- Cho, Y. J. (2016). *Determinants of Whistleblowing With in Government Agencies Determinants of Whistleblowing within Government Agencies Yoon Jik Cho Associate Professor Departmentof Public Administration Yonsei University Masters Student Department of Public Administration. Determinantof Whistleblowing Within Government Agencies, July*, 1–43. <https://doi.org/10.1177/0091026015603206>
- Chordiya, R., Sabharwal, M., Relly, J. E., Berman, E. M., (2019). *Organizational protection for whistleblowers across-national study Organizational protectionforwhistleblowers a Public Management Review*, 00(00), 1–26. <https://doi.org/10.1080/14719037.2019.1599058>
- Danang Sunyoto, (2015). *Teori Perilaku Keorganisasian*, Penerbit : Arama Books, Yogyakarta
- Didi, D., dan Kusuma, I. C. (2018). *Faktor-Faktor Yang Berpengaruh Terhadap Kecenderungan Kecurangan (FRAUD): Persepsi Pegawai Pemerintahan Daerah Kota Bogor*.Jurnal Akuntansi Dan Keuangan Indonesia, 15 (1),1–20. <https://doi.org/10.21002/jaki.2018.01>

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>

Ghozali, Imam. (2011). *Applikasi Analisis Multivariate dengan Program SPSS*. Semarang: BP. Universitas Diponegoro.

Guy Mc Clain (2018). *The Impact of Moral Identity and Societal Culture on Whistle-Blowing: A Comparison Between the United States and France*, Journal of Forensic & Investigative Accounting Volume 10: Issue 3, July–December 2018

Hanif, R. A. dan Odiatma, F.(2017). *Pengaruh Personal Cost Reporting, Status Wrong Doer dan Tingkat Keseriusan Kesalahan Terhadap Whistleblowing Intention* Jurnal Akuntansi Keuangan dan Bisnis Vol. 10, No. 1, Mei 2017, 11-20

Hikmah, Y. N, Oktaroza, M. L., Purnamasari, P. (2018). *Pengaruh Efektivitas Whistleblowing System dan Budaya Organisasi terhadap Pencegahan Kecurangan (Survei pada Empat Badan Usaha Milik Negara Sektor Transportasi dan Pergudangan di Kota Bandung)*. 518–523.

Iskandar, (2018). *The Influence Of Attitude Toward The Behavior, Subjective Norms, And Perceived Behavioral Control On Whistleblowing Intentionand Behavior Of CPNS*. Jurnal Accounting, 4 (18) , 1 – 13. <https://ssrn.com/abstract=3202535>

Jeon, S. H. (2017). *Where to report wrong doings ? Exploring the determinants of internal versus external whistleblowing*. International Review of Public Administration, 22 (2), 153–171. <https://doi.org/10.1080/12294659.2017.1315235>

Kreshastuti, D. K., dan Prastiwi, A. (2014). *Analisis Faktor-Faktor Yang Mempengaruhi Intensi Auditor Untuk Melakukan Tindakan Whistleblowing (Studi Empiris pada Kantor Akuntan Publik di Semarang)*. Accounting, 3 (2), 389–403.

Meikhati, E dan Rahayu, I. (2015). *Peranan Audit Internal Dan Pencegahan Fraud Dalam Menunjang Efektivitas Pengendalian Internal (Studi Kasus Pada Yayasan Internusa Surakarta)*. Jurnal Akuntansi 13(01), 77–91.

Mirjanic, Z. (2017). *Protection of“ Whistleblowers ”Identity*. Law, 296–302.

- Napitupulu, G. B., dan Bernawati, Y. (2016). *Pengaruh Faktor Organisasional, Faktor Individual Dan Faktor Demografi Terhadap Intensi Whistleblowing*. Simposium Nasional Akuntansi XIX, 1–24.
- Near, J.P., dan Miceli, M.P. (1985). *Organizational Dissidence The Case of Whistle Blowing*. Accounting Jurnal 4, 1–16.
- Nurhidayat, I., dan Kusumasari, B. (2017). *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. <https://doi.org/10.1108/JFC-11-2016-0069>
- Park, H, dan 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>
- Parmerlee, M. A., Near, J.P., Jensen, T. C., (1982). *Correlates of Whistleblowers' Perceptions of Organizational Retaliation*. Managerial Auditing Journal, 27 (1), 17–34.
- Powpaka, S. (2002). *Factors affecting managers' decision to bribe : An empirical investigation*. Journal of Business Ethics, 40 (3), 227–246. <https://doi.org/10.1023/A:1020589612191>
- Resi Marliza. (2018). *Pengaruh Personal Cost Of Reporting , Komitmen Organisasi Dan Tingkat Keseriusan Kecurangan Terhadap Niat Melakukan Whistleblowing*. Jurnal Akuntansi, 6 (1), 1–20.
- Rijadh, Winardi (2013). *The Influence Of Individual And Situational Factor On Lower- Level Civil Servants Whistleblowing Intention in Indonesia*. Journal of Indonesian Economy and Business Volume 28, Number 3, 2013, 361 – 376.
- Rothschild, J., dan Miethe, T.D. (1999). *Whistle-Blower Disclosures and Management Retaliation*. Work and Occupations, 26 (1), 107–128. <https://doi.org/10.1177/0730888499026001006>
- Saud,I. M. (2016). *Pengaruh Sikap dan Persepsi Kontrol Perilaku Terhadap Niat Whistleblowing Internal-Eksternal dengan Persepsi Dukungan Organisasi Sebagai Variabel Pemoderasi*. Jurnal Akuntansi, 7 (2), 209–219. <https://doi.org/10.18196/jai.2016.0056.209-219>
- Sachril Agustin, (2020)," Usai Demo di Kantornya, Karyawan PT Pos Indonesia Long March ke Kemen BUMN". <https://www.detik.com/tag/demonstrasi-pegawai-pt-pos-indonesia>. diakses tanggal 27 Feb 2020
- Suastawan, I.M.D.P., Sujana,E., dan Sulindawati, Ni luh G. (2017). *Pengaruh Budaya Organisa, Proactive Fraud Audit, dan Whistleblowing Terhadap*

Pencegahan Kecurangan dalam Pengelolaan Dana Bos. E-Journal S1 Akuntansi Univ. Pendidikan Ganesha, 1(3),1–12.

Sugiyono.2012. *Metode Penelitian Kuantitatif Kualitatif dan R dan B*.Bandung: Alfabeta.

Surjandari, D.A. dan Martaningtyas, I. (2015). *An Empirical Study : The Effect of Performance Incentives, Internal Control System, Organizational Culture on Fraud of Indonesia Government Officer*. *Mediterranean Journal of Social Sciences*, 6 (5),71–76.<https://doi.org/10.5901/mjss.2015.v6n5s5p71>

Suryono, E., dan Chariri, A. (2016). Sikap, *Norma Subjektif Dan Intensi Pegawai Negeri Sipil Untuk Mengadukan Pelanggaran (Whistleblowing)*. Jurnal Akuntansi Dan Keuangan Indonesia, 13(1), 102–116. <https://doi.org/10.21002/jaki.2016.06>