

## REFERENCES

- ACFE. (2018). Report to the Nations on Occupational Fraud and Abuse. In *Association of Certified Fraud Examiners* (Vol. 10).
- ACFE. (2020). Report to the Nations on Occupational Fraud and Abuse. In *Association of Certified Fraud Examiners*.
- ACFE Indonesia Chapter. (2020). Survei Fraud Indonesia 2019. In *ACFE Indonesia Chapter*.
- Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, 50, 179–211.
- 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.intaccaudtax.2019.02.004>
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). *Auditing and Assurance Services An Integrated Approach* (Sixteenth). United States of America: Pearson Education Inc.
- Bakri, H. H. M., Said, J., & Karim, Z. A. (2017). Mitigating Asset Misappropriation Through Integrity and Fraud Risk Elements: Evidence From Emerging Economies. *Journal of Financial Crime*, 24(2).  
<https://doi.org/10.1108/JFC-04-2016-0024>
- 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>
- Cahyaningtyas, R. I., & Achsin, M. (2015). Studi Fenomologi Kecurangan Mahasiswa dalam Pelaporan Pertanggungjawaban Dana Kegiatan Mahasiswa: Sebuah Realita Pengakuan. *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*.
- Damayanthi, K. S. R. D., Sujana, E., & Herawati, N. T. (2017). Pengaruh Norma Subyektif, Sikap Pada Perilaku, Persepsi Kontrol Perilaku Terhadap Niat Melakukan Pengungkapan Kecurangan (Whistleblowing) (Studi Empiris Pada Mahasiswa Akuntansi Program S1 Dan Program D3 Universitas Pendidikan Ganesha). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi S1)*, 8(2).
- Della, R. N., Rodiah, S., & Azmi, Z. (2020). Faktor - Faktor yang Mempengaruhi Niat dan Perilaku Whistleblowing Karyawan Alfamart di Pekanbaru. *Jurnal Akuntansi Dan Ekonomika*, 10(1).
- Dhamija, S., & Rai, S. (2017). Role of Retaliation and Value Orientation in Whistleblowing Intentions. *Asian Journal of Business Ethics*.  
<https://doi.org/10.1007/s13520-017-0078-6>
- Eaton, T. V., & Akers, M. D. (2007). Whistleblowing and Good Governance. *The CPA Journal*, 77(6), 66–71.
- 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>
- Ellis, S., & Arieli, S. (1999). Predicting Intentions to Report Administrative and

- Disciplinary Infractions: Applying the Reasoned Action Model. *Human Relations*, 52(7), 947–967. <https://doi.org/10.1177/001872679905200705>
- Ethics Resource Center. (2012). *Inside The Mind of A Whistleblower: A Supplemental Report of the 2011 National Business Ethics Survey*.
- Fatoki, O. (2013). Internal Whistleblowing Intentions of Accounting Students in South Africa: The Impact of Fear of Retaliation, Materiality and Gender. *Journal of Social Sciences*, 37(1), 31–44. <https://doi.org/10.1080/09718923.2013.11893202>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (Edisi 9). Semarang: Badan Penerbit Universitas Diponegoro.
- Handika, M. F. D., & Sudaryanti, D. (2017). Analisis Faktor-Faktor Yang Mempengaruhi Niat Mahasiswa Melakukan Tindakan Whistleblowing (Studi Pada Mahasiswa Akuntansi STIE Malang). *Jurnal Ilmiah Bisnis Dan Ekonomi Asia*, 11(1), 56–63. <https://doi.org/10.32812/jibeka.v11i1.33>
- Harsanti, P., Ghozali, I., & Chariri, A. (2016). Determinants Of Internal Auditors Behavior In Whistle Blowing with Formal Retaliation and Structural Anonymity Line as Moderating Variables (Empirical Study at State-Owned Enterprises in Indonesia). *International Journal of Applied Business and Economic Research*, 14(3), 1531–1546.
- Harsanti, P., & Mulyani, U. R. (2020). Pengujian Efek Moderasi Retaliasi dan Emosi dalam Perilaku Whistleblowing. *Proceeding SENDIU*, 669–674.
- 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. <https://doi.org/10.33633/jpeb.v3i1.2284>
- Indriani, M., Yulia, A., Nadirsyah, N., & Ariska, L. P. (2019). Whistleblowing Intention, Personal Cost, Organizational Commitment and Fraud Seriousness Level. *Journal of Accounting and Investment*, 20(2). <https://doi.org/10.18196/jai.2002121>
- Jones, D. A. (2003). Predicting Retaliation in The Workplace: The Theory of Planned Behavior and Organizational Justice. *Journal of Psychiatric Practice*, 1, L1–L6. <https://doi.org/10.1097/00131746-200207000-00001>
- Karatuna, I., & Başol, O. (2018). *To Blow The Whistle or Not : The Roles Of Perceived Organizational Retaliation and Upward Communication Satisfaction in Employee Responses to Observed Wrongdoing*. <https://doi.org/10.1108/S2043-052320180000013015>
- Koshabi, S. (2017). Internal Whistleblowing Mechanism: Topic Guide. *Anti-Corruption Helpdesk*, 4–8. Retrieved from <https://knowledgehub.transparency.org/assets/uploads/kproducts/Whistleblowing-Topic-Guide.pdf>
- Kumar, M., & Santoro, D. (2017). A Justification of Whistleblowing. *Philosophy and Social Criticism*, 43(7), 669–684. <https://doi.org/10.1177/0191453717708469>
- Kusnadi, M. G., & Ariyanto, D. (2018). The Effect of Moral Reasoning ,

- Retaliation and Negative Emotion on Individual Intention to Do Whistleblowing. *International Journal of Sciences: Basic and Applied Research*, 42(3), 98–107. Retrieved from <http://gssrr.org/index.php?journal=JournalOfBasicAndApplied>
- Latan, H., Ringle, C. M., & Jabbour, C. J. C. (2016). 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>
- Lind, D. A., Marchal, W. G., & Wathen, S. A. (2017). *Statistical Techniques in Business and Economics* (7th Editio). New York: McGraw-Hill Education.
- Liyanarachchi, G., & Newdick, C. (2009). The Impact of Moral Reasoning and Retaliationon Whistle-Blowing: New Zealand Evidence. *Journal of Business Ethics*, 89(1), 37–57. <https://doi.org/10.1007/s10551-008-9983-x>
- Mansbach, A., & Bachner, Y. G. (2010). Internal or external whistleblowing: Nurses' willingness to report wrongdoing. *Nursing Ethics*, 17(4), 483–490. <https://doi.org/10.1177/0969733010364898>
- May-Amy, Y. C., Han-Rashwin, L. Y., & Carter, S. (2020). Antecedents of Company Secretaries' Behaviour and Their Relationship and Effect on Intended Whistleblowing. *Corporate Governance (Bingley)*, 20(5), 837–861. <https://doi.org/10.1108/CG-10-2019-0308>
- Mesmer-Magnus, J. R., & Viswesvaran, C. (2005). Whistleblowing in Organizations: An Examination of Correlates of Whistleblowing Intentions, Actions, and Retaliation. *Journal of Business Ethics*, 62(3), 277–297. <https://doi.org/10.1007/s10551-005-0849-1>
- Near, J. P., & Miceli, M. P. (1995). Effective Whistle-Blowing. *The Academy of Management Review*, 20(3), 679–708. <https://doi.org/10.2307/258791>
- Near, J. P., & Miceli, M. P. (2013). Organizational Dissidence: The Case of Whistleblowing. In *Organizational Dissidence: The Case of Whistleblowing* (pp. 153–172). [https://doi.org/https://doi.org/10.1007/978-94-007-4126-3\\_8](https://doi.org/https://doi.org/10.1007/978-94-007-4126-3_8)
- Nisar, T. M., Prabhakar, G., & Torchia, M. (2018). 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., & Bernstein, I. H. (1994). *Psychometric Theory* (3rd Editio). New York: McGraw-Hill.
- 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>
- Park, H., Rehg, M. T., & Lee, D. (2005). The influence of Confucian Ethics and Collectivism on Whistleblowing Intentions: A Study of South Korean Public Employees. *Journal of Business Ethics*, 58(4), 387–403. <https://doi.org/10.1007/s10551-004-5366-0>
- Parmerlee, M. A., Near, J. P., & Jensen, T. C. (1982). Correlates of Whistle-

- blowers' Perceptions of Organizational Retaliation. *Administrative Science Quarterly*, 27(1), 17–34. <https://doi.org/https://doi.org/10.2307/2392544>
- Perdana, A. A., Hasan, A., & 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.
- Priyastiwi. (2016). Prediksi Whistleblowing: Peran Etika, Faktor Organisasional, dan Faktor Kontekstual. *Jurnal Riset Manajemen*, 3(2), 146–158.
- Puspita, Y. R., Haryadi, B., & Setiawan, A. R. (2015). Sisi Remang Pengelolaan Keuangan Organisasi Mahasiswa. *Jurnal Akuntansi Multiparadigma*, 6(1), 133–144. <https://doi.org/10.18202/jamal.2015.04.6011>
- Putriana, A., Hariadi, B., & Prihatiningtias, Y. W. (2018). Factors Affecting Intention on Whistleblowing: an Analysis on Moderated Model of Whistleblowing Channel. *Jurnal Tata Kelola & Akuntabilitas Keuangan Negara*, 4(2), 125–146. <https://doi.org/10.28986/jtaken.v4i2.218>
- Rahardjo, B. S. (2017). A Comparative Analysis of Whistleblower's Protection in Indonesia and United States of America. *Humaniora Binus*, 8(2), 181–189. <https://doi.org/10.21512/humaniora.v8i2.3895>
- Rehg, M. T., Miceli, M. P., Near, J. P., & Van Scotter, J. R. (2008). Antecedents and Outcomes of Retaliation Against Whistleblowers: Gender Differences and Power Relationships. *Organization Science*, 19(2), 221–240. <https://doi.org/10.1287/orsc.1070.0310>
- Rianti, D. (2017). Pengaruh Komitmen Profesional Auditor Terhadap Intensi Melakukan Whistleblowing dengan Retaliasi sebagai Variabel Moderating (Studi Empiris pada BRI Provinsi Riau) (Vol. 4). Riau University.
- Salem, M. S. M. (2012). An Overview of Research on Auditor's Responsibility to Detect Fraud on Financial Statements. *Journal of Global Business Management*, 8(2), 218–229. Retrieved from <http://search.proquest.com.ezaccess.library.uitm.edu.my/docview/1312737337?accountid=42518>
- Salsabil, S. M., Utami, I., & Hapsari, A. N. S. (2019). Fraud Dan Whistleblowing: Tinjauan Pengelolaan Dana Organisasi Kemahasiswaan. *Jurnal Akuntansi Bisnis*, 12(1), 64–76. <https://doi.org/10.30813/jab.v12i1.1510>
- Sekaran, U., & Bougie, R. (2016). Research Methods for Business: A Skill-Building Approach. In *Angewandte Chemie International Edition* (Seventh Ed). Chichester, West Sussex, United Kingdom: John Wiley & Sons, Inc.
- Semendawai, A. H., Santoso, F., Wagiman, W., Omas, betty itha, Susilaningtias, & Wiryawan, syahril martanto. (2011). *Memahami WHISTLEBLOWER*. Jakarta: Lembaga Perlindungan Saksi dan Korban.
- Sihaloho, L. F. B. R., & Meiranto, W. (2019). Analisis Pengaruh Komitmen Organisasi Dan Nilai Etik Perusahaan Terhadap Intensi Tindakan Whistleblowing. *Diponegoro Journal of Accounting*, 8(4), 1–13.
- 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>

- Sunaryo, & Utami, H. (2021). Kecurangan Pelaporan Keuangan Organisasi Kemahasiswaan: Perspektif Crowe's Fraud Pentagon Theory. *Jurnal Akuntansi*, 8(1), 51–64.
- Suryono, E., & Chariri, A. (2016). Sikap, Norma Subjektif, Dan Intensi Pegawai Negeri Sipil Untuk Mengadukan Pelanggaran (Whistle-Blowing). *Jurnal Akuntansi Dan Keuangan Indonesia*, 13(1), 102–116.
- Taylor, E. Z., & Curtis, M. B. (2009). An Examination of The Layers of Workplace Influences in Ethical Judgments: Whistleblowing Likelihood and Perseverance in Public Accounting. *Journal of Business Ethics*, 93(1), 21–37. <https://doi.org/10.1007/s10551-009-0179-9>
- Wahyuni, L., Chariri, A., & Yuyetta, E. A. (2021). Whistleblowing Intention: Theory of Planned Behavior Perspectives. *Journal of Asian Finance, Economics and Business*, 8(1), 335–341. <https://doi.org/10.13106/jafeb.2021.vol8.no1.335>
- Winardi, R. D. (2013). the Influence of Individual and Situational Factors on Lower-Level Civil Servants' Whistle-Blowing Intention in Indonesia. *Journal of Indonesian Economy and Business*, 28(3), 361–376. <https://doi.org/10.22146/jieb.6216>
- Yeoh, P. (2014). Whistleblowing: Motivations, Corporate Self-Regulation, and The Law. *International Journal of Law and Management*, 56(6), 459–474. <https://doi.org/10.1108/ijlma-06-2013-0027>
- Zakaria, M., Razak, S. N. A. A., & Noor, W. N. B. W. M. (2016). Effects of Planned Behaviour on Whistle Blowing Intention : Evidence from Malaysian Police Department. *Middle-East Journal of Scientific Research*, 24(7), 2352–2365. <https://doi.org/10.5829/idosi.mejsr.2016.24.07.22667>