

DAFTAR PUSTAKA

- ACFE. (2020a). Report to the nations on occupational fraud and abuse: 2020 global fraud study. In *Association of Certified Fraud Examiners (ACFE)*.
- ACFE. (2020b). Survei Fraud Indonesia 2019. In *Association of Certified Fraud Examiners (ACFE) Indonesia* (Vol. 111).
- Ajzen, I. (1985). From Intentions to Actions: A Theory of Planned Behavior. *Springer-Verlag Berlin Heidelberg*, 11–39.
- Ajzen, I. (1991). The Theory Of Planned Behavior. *Organizational Behavior and Human Processes*, 50, 179–211. <https://doi.org/10.1080/10410236.2018.1493416>
- 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>
- Alleyne, P. A. (2010). The Influence of Individual Team and Contextual Factors on External Auditors' Whistle-Blowing Intention in Barbados. School of Management University of Bradford.
- 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., Hudaib, M., & Haniffa, R. (2018). The Moderating Role of Perceived Organisational Support in Breaking the Silence of Public Accountants. *Journal of Business Ethics*, 147(3), 509–527. <https://doi.org/10.1007/s10551-015-2946-0>
- BPK. (2016). *Laporan Hasil Pemeriksaan BPS Tahun 2015*.

- BPS. (n.d.). *Tata Cara Pengaduan*. www.bps.go.id. <https://www.bps.go.id/menu/41/Pengaduan.html>
- BPS, I. W. I. & D. S. (2021). Whistleblowing System. Pengaduan.Bps.Go.Id. <https://pengaduan.bps.go.id/wbs/beranda#>
- Cohen, J. (1988). *Statistical Power Analysis for the Behavioral Sciences* (Second Edi). Lawrence Erlbaum Associates.
- Curtis, M. B., & Taylor, E. Z. (2009). Whistleblowing in public accounting: Influence of identity disclosure, situational context, and personal characteristics. *Accounting and the Public Interest*, 9(1), 191–220. <https://doi.org/10.2308/api.2009.9.1.191>
- Dwyer, P. D., Welker, R. B., & Friedberg, A. H. (2000). A Research Note Concerning the Dimensionality of the Professional Commitment Scale. *Behavioral Research in Accounting*, 12, 279–296.
- Gendron, Y., Suddaby, R., & Lam, H. (2006). An Examination Of The Ethical Commitment Of Professional Accountants To Auditor Independence. *Journal of Business Ethics*, 64(2), 169–193. <https://doi.org/10.1007/s10551-005-3095-7>
- Ghozali, I. (2018). Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 (Edisi 9). Badan Penerbit Universitas Diponegoro Semarang.
- Gibbs, T. (2020). Whistleblowing: protection or discouragement. *Journal of Money Laundering Control*, 23(3), 591–600. <https://doi.org/10.1108/JMLC-03-2020-0031>
- Hair, J., Hollingsworth, C. L., Randolph, A. B., & Chong, A. Y. L. (2017). An Updated and Expanded Assessment of PLS-SEM in Information Systems Research. *Industrial Management and Data Systems*, 117(3), 442–458.

<https://doi.org/10.1108/IMDS-04-2016-0130>

Hair, Joe F., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial Least Squares Structural Equation Modeling (PLS-SEM): An Emerging Tool For Business Research. *European Business Review*, 26(2), 106–121.

<https://doi.org/10.1108/EBR-10-2013-0128>

Hair, Joseph F., Hult, G. T. M., Ringle, Christian M., & Sarstedt, M. (2014). *A Primer On Partial Least Squares Structural Equation Modeling (PLS-SEM)*. SAGE Publication.Inc. <https://doi.org/10.1016/j.lrp.2013.01.002>

Hair, Joseph F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When To Use and How To Report The Results of PLS-SEM. *European Business Review*, 31(1), 2–24. <https://doi.org/10.1108/EBR-11-2018-0203>

Hariyani, E., & Putra, A. A. (2018). Pengaruh Komitmen Profesional, Lingkungan Etika, Intensitas Moral, Personal Cost Terhadap Intensi Untuk Melakukan Whistleblowing Internal (Studi Empiris Pada Opd Kabupaten Bengkalis). *Jurnal Akuntansi, Keuangan Dan Bisnis*, 11(2), 17–26.

Harsanti, P., Ghozali, I., & Chariri, A. (2016). Determinants of Internal Auditors Behavior in Whistle Blowing With Formal Retaliation and Structural Anonimity Line as Moderating Variables (Empirical Study at State-Owned Enterprises in Indonesia). *International Journal of Applied Business and Economic Research*, 14(3), 1531–1546.

Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the Academy of Marketing Science*, 43(1), 115–135.

<https://doi.org/10.1007/s11747-014-0403-8>

- Hoyle, R. H. (Ed.). (2012). *Handbook Of Structural Equation Modeling*. The Guilford Press.
- Jones, J., Massey, D. W., & Thorne, L. (2003). Auditors' Ethical Reasoning: Insights From Past Research and Implications For The Future. *Journal of Accounting Literature*, 22, 45–103.
- Kashif, M., Zarkada, A., & Thurasamy, R. (2017). The Moderating Effect Of Religiosity On Ethical Behavioural Intentions: An Application Of The Extended Theory Of Planned Behaviour To Pakistani Bank Employees. *Personnel Review*, 46(2), 1–22. <https://doi.org/10.1108/PR-10-2015-0256>
- 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>
- Mansor, T. M. T., Mohamad Ariff, A., & Hashim, H. A. (2020). Whistleblowing by auditors: the role of professional commitment and independence commitment. *Managerial Auditing Journal*, 35(8), 1033–1055. <https://doi.org/10.1108/MAJ-11-2019-2484>
- Maroun, W., & Atkins, J. (2014). Section 45 of the Auditing Profession Act: Blowing the whistle for audit quality? *British Accounting Review*, 46(3), 248–263. <https://doi.org/10.1016/j.bar.2014.02.001>
- Mela, N. F., Zarefar, A., & Andreas. (2016). The Relationship of Professional Commitment of Auditing Student and Anticipatory Socialization toward Whistleblowing Intention. *Procedia - Social and Behavioral Sciences*, 219, 507–512. <https://doi.org/10.1016/j.sbspro.2016.05.027>

- Monecke, A., & Leisch, F. (2012). semPLS: Structural Equation Modeling Using Partial Least Squares. *Journal of Statistical Software*, 48(3), 1–32.
- Near, J. P., & Miceli, M. P. (1995). Effective Whistleblowing. *The Academy of Management Review*, 20(3), 679–708.
- Near, Janet P., & Miceli, M. P. (1985). Organizational Dissidence: The Case of Whistle-Blowing. *Journal of Business Ethics*, 4, 1–16.
https://doi.org/10.1007/978-94-007-4126-3_8
- 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>
- Parkinson, J., Russell-Bennett, R., & Previte, J. (2018). Challenging The Planned Behavior Approach In Social Marketing: Emotion and Experience Matter. *European Journal of Marketing*, 52(3–4), 837–865. <https://doi.org/10.1108/EJM-05-2016-0309>
- Rhodes, R. E., Blanchard, C. M., & Matheson, D. H. (2006). A Multicomponent Model Of The Theory Of Planned Behaviour. *British Journal of Health Psychology*, 11(1), 119–137. <https://doi.org/10.1348/135910705X52633>
- Rhodes, R. E., & Courneya, K. S. (2003). Investigating Multiple Components Of Attitude, Subjective Norm, and Perceived Control: An Examination Of The Theory Of Planned Behaviour In The Exercise Domain. *British Journal of Social Psychology*, 42(1), 129–146. <https://doi.org/10.1348/014466603763276162>
- Rustiarni, N. W., & Sunarsih, N. M. (2017). Factors Influencing The Whistleblowing Behaviour : A Perspective from The Theory of Planned Behaviour. *Asian Journal*

- of Business and Accounting, 10(2), 187–214.*
- Safira, E., & Ilmi, M. B. (2020). Pengaruh Sikap , Persepsi Kontrol Perilaku , Tanggung Jawab Pribadi dan Keseriusan yang Dirasakan Terhadap Niat Whistleblowing. *Reviu Akuntansi Dan Bisnis Indonesia, 4(2), 83–98.*
<http://journal.umy.ac.id/index.php/rab>
- Sarstedt, M., Hair, J. F., Cheah, J. H., Becker, J. M., & Ringle, C. M. (2019). How to specify, estimate, and validate higher-order constructs in PLS-SEM. *Australasian Marketing Journal, 27(3), 197–211.* <https://doi.org/10.1016/j.ausmj.2019.05.003>
- 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>
- 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>
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis : Pendekatan Pengembangan-Keahlian* (Edisi 6 Bu). Salemba Empat.
- Sharif, Z. (2015). *Intention Towards Whistle-Blowing Among Internal Auditors in the U.K.* The University of Huddersfiled Business School.
- Shi, H., Fan, J., & Zhao, D. (2017). Predicting household PM2.5-reduction behavior in Chinese urban areas: An integrative model of Theory of Planned Behavior and Norm Activation Theory. *Journal of Cleaner Production, 145, 64–73.*
<https://doi.org/10.1016/j.jclepro.2016.12.169>

- Shmueli, G., Ray, S., Estrada, J. M. V., & Chatla, S. B. (2016). The Elephant In The Room: Predictive Performance of PLS Models. *Journal of Business Research*, 1–13. <https://doi.org/10.1016/j.jbusres.2016.03.049>
- Shmueli, G., Sarstedt, M., Hair, J. F., Cheah, J. H., Ting, H., Vaithilingam, S., & Ringle, C. M. (2019). Predictive model assessment in PLS-SEM: guidelines for using PLSpredict. *European Journal of Marketing*, 53(11), 2322–2347. <https://doi.org/10.1108/EJM-02-2019-0189>
- Shonhadji, N., & Maulidi, A. (2021). The roles of whistleblowing system and fraud awareness as financial statement fraud deterrent. *International Journal of Ethics and Systems*, 2008. <https://doi.org/10.1108/IJOES-09-2020-0140>
- 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.
- Suara. (2020). 34 Daftar Provinsi di Indonesia dari Aceh hingga Papua. *Suara.Com*. <https://www.suara.com/news/2020/12/10/143553/34-daftar-provinsi-di-indonesia-dari-aceh-hingga-papua>
- Surya, R. A. S., Zarefar, A., & Mela, N. F. (2017). Whistle Blowing in The Police Sector: The Importance of Control Behaviour Factor and Professional Commitment. *GATR Accounting and Finance Review*, 2(2), 09–14. [https://doi.org/10.35609/afr.2017.2.2\(2\)](https://doi.org/10.35609/afr.2017.2.2(2))
- 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.

- Syamsuddin. (2017). The government whistleblowers in generating audit quality (a survey on provincial audit boards in South, Central, and West Sulawesi, Indonesia). *International Journal of Law and Management*, 59(6), 1046–1058. <https://doi.org/10.1108/ijlma-08-2016-0069>
- Trafimow, D., Sheeran, P., Conner, M., & Finlay, K. A. (2002). Evidence That Perceived Behavioural Control is A Multidimensional Construct: Perceived Control and Perceived Difficulty. *British Journal of Social Psychology*, 41(1), 101–121. <https://doi.org/10.1348/014466602165081>
- Tudu, P. N. (2020). Blow whistle , should I or shouldn ' t I: a study on moderating effect of perceived organizational support on intention to blow the whistle among Indian Government employees. <https://doi.org/10.1108/SBR-03-2020-0028>
- Vinten, G. (1999). Audit independence in the UK – the state of the art. *Managerial Auditing Journal*, 14(8), 408–438. <https://doi.org/10.1108/02686909910301475>
- Yang, L., & Xu, R. (2020). The effects of retaliation on whistleblowing intentions in China banking industry. *Journal of Accounting and Organizational Change*, 16(2), 215–235. <https://doi.org/10.1108/JAOC-05-2019-0049>