

DAFTAR PUSTAKA

- Ahmad, Syahrul. A. 2011. "Internal Auditor and Internal Whistleblowing Intentions: A Study of Organisational, Individual, Situational and Demographic Factors." Thesis Gelar Master. Universitas Edith Cowan.
- Astuti, Erlita Kusuma. 2018. "Pengaruh Etika, Komitmen Profesional, Sosialisasi Antisipatif, dan Locus of Control Mahasiswa Akuntansi terhadap Perilaku Whistleblowing." Skripsi Gelar Sarjana. Universitas Islam Indonesia.
- Association of Certified Fraud Examiners. 2018. "Report To The Nation On Occupational Fraud and Abuse." http://www.acfe.com/uploadedFiles/ACFE_Website/Content/rtn/2018/RTTN-Asia-Pacific-Edition.pdf.
- Auerbach, Jerold S. 1961. "Progressives at Sea: The La Follette Act of 1915." *Labor History* 2 (3): 344–60. <https://doi.org/10.1080/00236566108583882>.
- Barnett, T. 1992. "A Preliminary Investigation of the Relationship Between Selected Organizational Characteristics and External Whistleblowing by Employees." *Journal of Business Ethics* 11 (12): 949–949.
- Beenen, Gerard, dan Jonathan Pinto. 2009. "Resisting Organizational-Level Corruption: An Interview With Sherron Watkins." *Academy of Management Learning dan Education* 8: 275–289. <https://doi.org/10.5465/AMLE.2009.41788851>.
- Bok, Sissela. 1980. "Whistleblowing and Professional Responsibilities." In *Ethics Teaching in Higher Education*. New York: University Education Quarterly. https://doi.org/10.1007/978-1-4613-3138-4_11.
- Borkowski, S., dan Ugras, Y. 1992. "The Ethical Attitudes of Students As A Function of Age, Sex And Experience." *Journal of Business Ethics* 11: 961–979.
- Chung, J. dan G. S. Monroe. 2003. "Exploring Social Desirability Bias." *Journal of Business Ethics* 44: 291–302. <https://doi.org/10.1023/A:1023648703356>.
- Cooper, Donald R., dan Pamela S. Schindler. 2014. *Business Research Methods*. 12th ed. Boston: McGraw-Hill/Irwin.
- Cotham, P. C. 1985. "The Heart and Soul of Business: A Christian Prespective, Franklin, TN." Providence House Publishers.
- Dasgupta, S. dan A. Kesharwani. 2010. "Whistleblowing: A Survey of Literature." *The IUP Journal of Corporate Governance* 9 (4): 57-70.
- Davis, James R. dan Welton, Ralph E. 1991. "Professional Ethics: Business Students' Perceptions." *Journal of Business Ethics* 10 (6): 451-463.
- Dean, Kathy L., Jeri M. Beggs, dan Charles J. Fornaciari. 2007. "Teaching Ethics and Accreditation: Faculty Competence, Methods and Assessment." *Journal of Business Ethics Education* 4: 5-26.
- Duska, Ronald F. 1991. "What's the Point of a Business Ethics Course?" *Business Ethics Quarterly (Cambridge University Press)* 1 (4): 335-354.

- Elias, R. 2008. "Auditing Students' Professional Commitment and Anticipatory Socialization and Their Relationship to Whistleblowing." *Managerial Auditing Journal* 23: 283–294.
- Farhan, Djuni. 2009. *Etika dan Akuntabilitas Profesi Akuntan Publik*. Malang: Intimedia.
- FEB. 2018. "Nilai-nilai etis." Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada. Diakses pada 5 November 2020. <https://feb.ugm.ac.id/id/profil/nilainilaetis>.
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Edisi 9. Semarang: Badan Penerbit Universitas Diponegoro.
- Graham, Jill W. 1986. "Principled Organizational Dissent: A Theoretical Essay." *Research in Organizational Behavior* 8: 1–52.
- Hafizh, Muhammad A. 2016. "The Influence of Professional Commitment and Anticipatory Socialization toward Whistleblowing: Evidence from Accounting Students of FEB UI." Skripsi Gelar Sarjana. Universitas Indonesia.
- Hanif, Rheny A, dan Fajar O. 2017. "Pengaruh Lingkungan Etika Terhadap Niat Melakukan Whistleblowing dengan Locus of Control sebagai Variabel Moderasi." *Jurnal Akuntansi Keuangan dan Bisnis* 10 (2): 61–69.
- Hartono, Jogyanto. 2015. *Metodologi Penelitian Bisnis Salah Kaprah dan Pengalaman-Pengalaman*. Yogyakarta: BPFE.
- Hirschman, Albert O. 1970. "Exit, Voice, and Loyalty: Responses to Decline in Firms, Organizations." Mass: Harvard University Press. <https://doi.org/10.1177/000271627139300154>.
- Hunt, S.D., dan S.J. Vitell. 1986. "A General Theory of Marketing Ethics." *Journal of Macromarketing* 6 (1): 5–15.
- Indriantoro, Nur, dan Supomo, Bambang. 2002. *Metodologi Penelitian Bisnis*. Yogyakarta: BPFE UGM.
- Keraf, A. Sonny. 1998. *Etika Bisnis*. Yogyakarta: Penerbit Kanisius.
- Keraf, A. Sonny. 1998. *Etika Bisnis Tuntutan dan Relevansinya*. Yogyakarta: Penerbit Kanisius.
- Kerr, David S dan Smith, L Murphy. 1995. "Importance of And Approaches to Incorporating Ethics Into the Accounting Classroom." *Journal of Business Ethics* 14 (12): 987.
- Kharisma, Triasta W. 2018. "Pengaruh Iklim Etika Organisasi, Locus of Control, dan Keseriusan Pelanggaran terhadap Niat Melakukan Whistleblowing pada Kecurangan Akademik." Skripsi Gelar Sarjana. Universitas Gadjah Mada.
- Lane, Michael S, Dietrich Schaupp, and Barbara Parsons. 1988. "Pygmalion Effect: An Issue for Business Education and Ethic." *Journal of Business Ethics (ProQuest)* 7 (3): 223–229.
- Loeb, S. 1988. "Teaching Students Accounting Ethics: Some Crucial Issues." *Issues in Accounting Education* 3: 316–329.
- Mela, Nanda Fito, Arumega Zarefar, dan Andreas. 2016. "The Relationship of Profesional Commitment of Auditing Student and Anticipatory Socialization

- Toward Whistleblowing Intention.” *In 3rd Global Conference on Business and Social Science* 219:507–12. Kuala Lumpur, Malaysia.
- Merdikawati, Risti. 2012. “Hubungan Komitmen Profesi dan Sosialisasi Antisipatif Mahasiswa Akuntansi dengan Niatan Whistleblowing (Studi Empiris pada Tiga Universitas Negeri Teratas di Jawa Tengah dan D. I. Yogyakarta).” Skripsi Gelar Sarjana. Universitas Diponegoro.
- Miceli, Marcia Parmerlee. 1984. “The Relationships Among Beliefs, Organizational Position, and Whistle-Blowing Status: A Discriminant Analysis.” *Academy of Management Journal* 27 (4): 687–705. <https://doi.org/10.2307/255873>.
- Near, J.P. dan , M.P Miceli. 1985. “Organizational Dissidence: The Case of Whistle-Blowing.” *Journal of Business Ethics* 4 (1).
- Near, Janet P., Michael T. Rehg, James R. Van Scotter, dan Marcia P. Miceli. 2004. “Does Type of Wrongdoing Affect the Whistle-Blowing Process?” *Business Ethics Quarterly* 14 (2): 219–42. <https://doi.org/10.5840/beq200414210>.
- O’Leary, C., dan Cotter, D. 2000. “The Ethics of Final Year Accountancy Student: An International Comparison.” *Managerial Auditing Journal* 15 (3), 108–115.
- Pangestu, Florencia. 2019. “Pengaruh Power Distance, Intensitas Moral, dan Komitmen Profesional terhadap Keputusan Whistleblowing.” Skripsi Gelar Sarjana. Universitas Gadjah Mada.
- Polit, Denise F., dan Cheryl Tatano Beck. 2010. “Generalization in Quantitative and Qualitative Research: Myths and Strategies.” *International Journal of Nursing Studies* 47 (11): 1451–58. <https://doi.org/10.1016/j.ijnurstu.2010.06.004>.
- Poluakan, Marselino Jeheskiel, David Paul Elia Saerang, dan Robert Lambey. 2017. “Analisis Persepsi Atas Faktor-Faktor yang Berpengaruh terhadap Keinginan Seseorang Menjadi Whistleblower” 5 (2): 2695–2705.
- Prasasti, Nur Intan. 2017. “Komitmen Profesional, Sosialisasi Antisipatif, dan *Locus of Control*: Pengaruhnya terhadap Perilaku Whistleblowing”. Skripsi Gelar Sarjana. Institut Agama Islam Negeri Surakarta.
- Purnamasari, D. P. P. dan H. G. 2016. “Pengaruh Sensitivitas Etis, Professional Identity , dan Locus of Control terhadap Whistleblowing Intention.” *Proseding Akuntansi* 2 (2): 955–963.
- Putri, Laila Kurnia. 2015. “Pengaruh Pendidikan Etika, *Religiosity*, dan Performs Akademik terhadap Tingkat Penalaran Moral pada Pengambilan Keputusan Akuntansi.” Skripsi Gelar Sarjana. Universitas Gadjah Mada.
- Raharjo, F.D. 2015. “Faktor yang Mempengaruhi Pelaporan Whistleblowing Internal dengan Tingkat Pendidikan sebagai Variabel Moderasi Persepsi Karyawan Di PT. Krakatau Steel (Persero) Tbk.” *Jurnal Media Riset Akuntansi, Auditing & Informasi* 15 (2): 103–16.
- Rani, K. D. 2009. “Analisis Hubungan Komitmen Profesional dan Antisipatori Dini Mahasiswa Akuntansi dan Hubungannya dengan Pelaporan Pelanggaran.” Skripsi Gelar Sarjana. Universitas Diponegoro.

- Salamah. 2006. "Kesiapan Mental Masuk Dunia Kerja Ditinjau dari Pelaksanaan Pendidikan Sistem Ganda dan Penerimaan Bimbingan Karir Siswa SMK di DIY." *Didaktika* 7 (1).
- Sang, K, S. Ison, Dainty, dan P. Abigail. 2009. "Anticipatory Socialization Amongst Architects: A Qualitative Examination." *Emerald Group Publishing Limited* 51 (4).
- Sekaran, dan Bougie. 2013. *Research Methods for Business A Skill-Building Approach*. 6th ed. New York: John Wiley and Sons.
- Semendawai, A. H, F Santoso, W Wagiman, BI Omas, dan SMW Susilaningtias. 2011. "Memahami Whistleblower. (L. W. Sulistiani, Ed.)." Jakarta: Lembaga Perlindungan Saksi dan Korban (LPSK). <https://www.lpsk.go.id>
- Sheehan, Norman T, dan Joseph A.S. 2015. "Preparing Accounting Students for Ethical Decision Making : Developing Individual Codes of Conduct Based on Personal Values." *Journal of Accounting Education* 33 (3): 183–97.
- Sidiq, Fatturahman. 2017. "Analisis Pengaruh Kompetisi, Locus of control, dan Efektivitas Pengendalian Internal Terhadap Tingkat Penalaran Moral Dalam Keputusan Akuntansi." Skripsi Gelar Sarjana. Universitas Gadjah Mada.
- Sigit P., T. H. 2012. *Etika Bisnis Modern: Pendekatan Pemangku Kepentingan*. Yogyakarta: UPP STIM YKPN.
- Smyth, M. L. dan J. R. Davis. 2004. "Perceptions of Dishonesty among Two-Year College Students: Academic versus Business Situations." *Journal of Business Ethics* 51 (1): 63–73. <https://doi.org/10.1023/B:BUSI.0000032347.79241.3c>.
- Suwardi, Eko , Arika Artiningsih, and M. Ridwan Novmawan. 2014. "Student Percepti on Business Ethics." *Journal of Indonesian Economy and Business* 29: 251 – 258.
- Taylor, Eileen Z., dan Mary B. Curtis. 2013. "Whistleblowing in Audit Firms: Organizational Response and Power Distance." *Behavioral Research in Accounting* 25 (2): 21–43. <https://doi.org/10.2308/bria-50415>.
- Velazques, M. G. 1998. *Business Ethics: Concept and Cases*. 4th ed. Upper Saddle River. New Jersey: Prentice Hall.
- Velasquez, Manuel G. 2012. *Business Ethics*. 7th ed. Pearson Education.
- Waroah. 2016. "Pengaruh Locus of Control, Penalaran Moral, dan Materiality Terhadap Niat Mahasiswa atas Whistleblowing: Studi Empiris pada Mahasiswa Tingkat Akhir Universitas Gadjah Mada." Skripsi Gelar Sarjana. Universitas Gadjah Mada.
- Wati, Mirna. 2016. "Pengaruh Pendidikan Etika Bisnis dan Profesi dan Religiositas pada Persepsi Etis Mahasiswa Akuntansi." Skripsi Gelar Sarjana. Universitas Gadjah Mada.