

REFERENCES

- Ajzen, Icek. 1991. "Theory of Planned Behavior." *Encyclopedia of Health and Behavior*, 179-211. 10.4135/9781412952576.n208.
- Albrecht, W. S., Chad O. Albrecht, Conan C. Albrecht, and Mark F. Zimbelman. 2016. *Fraud Examination*. Boston: Cengage Learning.
- Bagustianto, Rizki, and Nurkholis. 2015. "Faktor-Faktor yang Mempengaruhi Minat Pegawai Negeri Sipil (PNS) untuk Melakukan Tindakan Whistle-Blowing (Studi pada PNS BPK RI)." *Ekuitas: Jurnal Ekonomi dan Keuangan* 19, no. 2 (June): 276-295. 10.24034/j25485024.y2015.v19.i2.91.
- BBC Indonesia. 2021. "Juliari Batubara divonis 12 tahun penjara, korban masak bantuan tak layak - 'Terpaksa kami olah, karena itu yang kami dapatkan'" *BBC Indonesia*, August 23, 2021. <https://www.bbc.com/indonesia/indonesia-58301733>
- Bernawati, Yustrida, and Giovani B. Napitupulu. 2018. "The Effect of Organizational, Individual, and Demographic Factors on the Whistle-blowing Intention." *Journal of Accounting and Strategic Finance* 1, no. 1 (June): 1-12. 10.33005/jasf.v1i01.21.
- Chang, Yongjin, Mark Wilding, and Min C. Shin. 2017. "Determinants of Whistleblowing Intention: Evidence from the South Korean Government." *Public Performance & Management Review* 40, no. 4 (May). 10.1080/15309576.2017.1318761.

- Chiu, Randy K. 2003. "Ethical Judgment, Locus of Control, and Whistleblowing Intention: A Case Study of Mainland Chinese MBA Students." *Managerial Auditing Journal* 17 (9): 581-587. 10.1108/02686900210447588.
- CNN Indonesia. 2019. "BKN: 1.879 PNS Koruptor Belum Dipecat, PPK Terancam Sanksi." *CNN Indonesia*, February 1, 2019. <https://www.cnnindonesia.com/nasional/20190131162417-20-365469/bkn-1879-pns-koruptor-belum-dipecat-ppk-terancam-sanksi>.
- CNN Indonesia. 2021. "Erick Thohir: Ada 159 Kasus Korupsi di Kementerian BUMN." *CNN Indonesia*, March 2, 2021. <https://www.cnnindonesia.com/ekonomi/20210302105027-92-612537/erick-thohir-ada-159-kasus-korupsi-di-kementerian-bumn>.
- Connor, Richard. 2020. "Coronavirus: WHO declares global health emergency." *DW*, January 30, 2020. <https://www.dw.com/en/coronavirus-who-declares-global-health-emergency/a-52209762>.
- Cortina, Lilia, and Vicki Magley. 2003. "Raising Voice, Risking Retaliation: Events Following Interpersonal Mistreatment in the Workplace." *Journal of Occupational Health Psychology* 8, no. 4 (March): 247-265. 10.1037/1076-8998.8.4.247.
- Hahn, Bill, Laura Miller, and Robert Rufus. 2015. *Forensic Accounting, Global Edition*. Global ed. N.p.: Pearson.

- Jogiyanto. 2004. *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-Pengalaman*. Yogyakarta: BPFE.
- Kaplan, Steven E., and Joseph J. Schultz. 2007. "Intentions to Report Questionable Acts: An Examination of the Influence of Anonymous Reporting Channel, Internal Audit Quality, and Setting." *Journal of Business Ethics* 71 (2): 109-124. 10.1007/s10551-006-0021-6.
- Keenan, John P. 2007. "Comparing Chinese and American Managers on Whistleblowing." *Employee Responsibilities and Rights Journal* 19 (2): 85-94. 10.1007/s10672-007-9036-0.
- Montague, Berger. 2020. "What is the Difference Between Internal and External Whistleblowing?" *Berger Montague*, August 25, 2020. <https://bergermontague.com/internal-vs-external-whistleblower/>.
- Mulfag, Febby, and Vanica Serly. 2019. "Pengaruh Faktor Individual dan Situational terhadap Niat Whistleblowing (Studi Empiris pada Pegawai Negeri Sipil Tidak Berjabatan di Badan Keuangan Daerah Provinsi Sumatera Barat)." *Jurnal Eksplorasi Akuntansi* 1 (2): 694-709.
- Near, Janet P., Terry M. Dworkin, and Marcia P. Miceli. 1993. "Explaining The Whistle- Blowing Process: Suggestions From Power Theory and Justice Theory." *Organization Science* 4, no. 3 (August): 393-411.
- Olano, Gabriel. "Jiwasraya Reveals Almost US\$1 Billion in Losses from Failed Investments." *Insurance Business Asia*, February 22, 2020. www.insurancebusinessmag.com/asia/news/breaking-

news/jiwasraya-reveals-almost-us1-billion-in-losses-from-failed-investments-214576.aspx.

Park, Heungsik, and John Blenkinsopp. 2008. "Whistleblowing as Planned Behavior: A Survey of South Korean Police Officers." *Journal of Business Ethics* 85 (4): 545-556. 10.1007/s10551-008-9788-y.

Rustiarini, Ni W., and Ni M. Sunarsih. 2015. "Fraud and Whistleblowing: Pengungkapan Kecurangan Akuntansi oleh Auditor Pemerintah." *Universitas Mahasaraswati Denpasar*. <http://lib.ibs.ac.id/materi/Prosiding/SNA%20XVIII/makalah/014.pdf>.

Sekaran, Uma, and Roger Bougie. 2016. *Research Methods for Business: A Skill-building Approach*. N.p.: Wiley.

Septiyanti, Windy. 2013. *Pengaruh Faktor Organisasional, Individual, Situasional, dan Demografis Terhadap Niat Melakukan Whistleblowing Internal*. Yogyakarta: Universitas Gadjah Mada.

Sinaga, Amelia, and Christina D. Astuti. 2014. "Analisis Pengaruh Faktor Organisasional, Individual, Situasional, dan Demografi Terhadap Niat Melakukan Whistleblowing Internal." *Jurnal Informasi, Perpajakan, Akuntansi dan Keuangan Publik* 9, no. 2 (July): 107-124. 10.25105/jipak.v9i2.4528.

Sugiyono. 2015. *Metode Penelitian Pendidikan (Pendekatan Kuantitatif, Kualitatif dan R&D)*. Bandung: Alfabeta.

Transparency International. 2021. "Corruption Perceptions Index 2021 for Indonesia." *Transparency International*, 2021.

<https://www.transparency.org/en/cpi/2021/index/idn>.

Winardi, Rijadh 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, no. 3 (September): 361-376. 10.22146/jieb.6216.