

## DAFTAR PUSTAKA

- ACFE. (2014). Report to The Nations on Occupational Fraud and Abuse. *Association of Certified Fraud Examiners*, 49(5), 7. Retrieved from chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.acfe.com/-/media/files/acfe/pdfs/2014-report-to-nations.ashx
- ACFE. (2016). Survei Fraud Indonesia 2016. *Auditor Essentials*, 1–60. Retrieved from chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/http://acfe-indonesia.or.id/wp-content/uploads/2017/07/SURVAI-FRAUD-INDONESIA-2016.pdf
- Adi Winarto, W. W., & Mutmainah, I. (2021). Faktor-Faktor Yang Mempengaruhi Etika Pada Mahasiswa Akuntansi Syariah. *Al-Buhuts*, 17(2), 309–326. <https://doi.org/10.30603/ab.v17i2.1867>
- Aldousari, S., & Ickes, W. (2021). How is Machiavellianism related to locus of control?: A meta-analytic review. *Personality and Individual Differences*, 174, 110677. <https://doi.org/10.1016/j.paid.2021.110677>
- Association of Certified Fraud Examiners Indonesia. (2019). Survei Fraud Indonesia 2019. *ACFE INDONESIA CHAPTER*, 53(9), 1–76. Retrieved from <https://acfe-indonesia.or.id/survei-fraud-indonesia/>
- Astuti, E. K. (2018). Pengaruh Etika, Komitmen Profesional, Sosialisasi Antisipatif, dan Locus of Control Mahasiswa Akuntansi Terhadap Perilaku Whistleblowing.
- Alicia, F. (2021). Faktor-faktor Yang Mempengaruhi Niat Individu Melakukan Whistleblowing: Studi Analisis Meta. *Jurnal Riset Akuntansi dan Keuangan*, 16(2), 121–134.
- Ardiana, I. (2021). Pengaruh Pendidikan Etika Bisnis Dan Profesi, *Religiusitas*, Dan Kecerdasan Emosional Terhadap Perilaku Etis Mahasiswa Akuntansi (Studi Empiris

Ganesha) (*Doctoral dissertation*, Universitas Pendidikan Ganesha).

Abdolmohammadi, M. J., Read, W. J., & Scarbrough, D. P. (2003). Does selection-socialization help to explain accountants' weak ethical reasoning?. *Journal of Business Ethics*, 42, 71-81.

Bilic, I., & Sustic, I. (2011). Influence of Ethics Education on Management and Entrepreneurship Students Attitude Toward Ethical Behavior: Case of Croatia. *The Business Review, Cambridge*, 17(2), 197–204.

Chiu, R. (2003). Ethical Judgment and Whistleblowing Intention: Examining the Moderating Role of Locus of Control. *Journal of Business Ethics*, 43, 65–74.  
<https://doi.org/10.1023/A:1022911215204>

Clyde, V., Hanifah, I. A., & Muchlish, M. (2022). Organizational Commitment as Moderating the Relationship between Professional Commitment, Locus of Control, and Professionalism on Whistleblowing Intention. *AFRE (Accounting and Financial Review)*, 5(1), 31–40. <https://doi.org/10.26905/afr.v5i1.7515>

Dewi, N. L. Y. C. (2023). Pengaruh komitmen profesional, sosialisasi antisipatif, status pelanggar, dan retaliasi terhadap intensi whistleblowing mahasiswa akuntansi. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 135–146.

Dewi, N. L. Y. C. (2022). *PENGARUH KOMITMEN PROFESIONAL, SOSIALISASI ANTISIPATIF, STATUS PELANGGAR DAN RETALIASI TERHADAP INTENSI WHISTLEBLOWING MAHASISWA AKUNTANSI* (Doctoral dissertation, Universitas Pendidikan Ganesha).

Elias, R. (2008). Auditing students' professional commitment and anticipatory socialization and their relationship to whistleblowing. *Managerial Auditing Journal*, 23, 283–294.  
<https://doi.org/10.1108/02686900810857721>

Etim, R. S., Jeremiah, M. S., & Jeremiah, O. O. (2020). Accountability in the Public Sector :

The Role of Professional Accountants in the Present Democracy in Nigeria. *EJBMR, European Journal of Business and Management Research*, 5(1), 1–5.

Edy Sam, Z. F. (2018). Pengaruh Komitmen Organisasi, Orientasi Etika dan *Locus Of Control* terhadap Intensi Auditor untuk Melakukan *Whistleblowing* dengan Sensitivitas Etis sebagai Variabel Moderating (Studi pada Inspektorat Provinsi Sulawesi Selatan) (*Doctoral dissertation*, Universitas Islam Negeri Alauddin Makassar).

Faith, L. (2020). Impact of Auditor Independence on Accountability and Transparency in Corporate Organizations in Nigeria. *Bingham International Journal of Accounting and Finance (BIJAF)*, 428–436.

Fadriyansyah, M.A.N (2020). Persepsi Mahasiswa Akuntansi Tentang Pengaruh Tingkat *Religiositas*, *Gender*, dan Pendidikan Etika Bisnis Terhadap Niat Melakukan *Whistleblowing*.

Fajar Satrya, I., Helmy, H., & Taqwa, S. (2019). Pengaruh Komitmen Profesional Dan Sosialisasi Antisipatif Mahasiswa Akuntansi Terhadap Niat Whistleblowing Dengan Religiusitas Sebagai Variabel Moderasi. *Jurnal Eksplorasi Akuntansi*, 1(4), 1863–1880.  
<https://doi.org/10.24036/jea.v1i4.181>

Fontao, M. I., & Ross, T. (2021). External locus of control and cognitive ability independently distinguish men in prison from community living non-offending men. *Criminal Behaviour and Mental Health : CBMH*, 31(5), 297–309.  
<https://doi.org/10.1002/cbm.2210>

Gumelar, D. A. (2022). Analisis Locus of Control, Etika, dan Sosialisasi Antisipatif Pegawai terhadap Tindakan Whistleblowing. *Jurnal Riset AKuntansi (JRAMB)*, 8, 30–43.

Gumelar, D. A., & Kusuma, M. W. (2022). *ANALISIS LOCUS OF CONTROL, ETIKA, DAN SOSIALISASI ANTISIPATIF PEGAWAI TERHADAP TINDAKAN*

GRACIA, R. (2023). *Pengaruh Pendidikan Etika Bisnis dan Pengetahuan Sustainable Ethics terhadap Keputusan Mahasiswa FEB UGM dalam Menggunakan Fast Fashion* (Doctoral dissertation, Universitas Gadjah Mada).

Gumelar, D. A. (2022). *Pengaruh Locus Of Control, Etika, Dan Sosialisasi Antisipatif Pegawai Terhadap Tindakan Whistleblowing* (Doctoral dissertation, STIE YKPN).

Hapsari, A. N. S., & Supriyono, E. (2020). Fraud and Whistleblowing in the Management of Student Funds. *Asia Pacific Fraud Journal*, 5(1), 126.  
<https://doi.org/10.21532/apfjournal.v5i1.143>

Haris, H. C., Datrini, L. K., & Sastri, I. I. D. A. M. M. (2022). Self-efficacy moderated the effect of professional skepticism, workload, and whistleblowing on fraud detection. *International Journal of Health Sciences*, 6(March), 304–310.  
<https://doi.org/10.53730/ijhs.v6ns2.4966>

Kartika, P. V. A., & Supatmi. (2020). JURNAL AKSI Akuntansi dan Sistem Informasi  
Corresponding author : *Jurnal Akuntansi Dan Sistem Informasi*, 5(2), 129–139.

Kish-Gephart, J., Treviño, L., Chen, A., & Tilton, J. (2019). Behavioral Business Ethics: The Journey from Foundations to Future. In *Business Ethics* (pp. 3–34).  
<https://doi.org/10.1108/S2514-175920190000003001>

Lestari, R., & Yaya, R. (2017). *Whistleblowing dan faktor-faktor yang mempengaruhi niat melaksanakannya oleh aparatur sipil negara. Jurnal Akuntansi*, 21(3), 336-350.

Mahmudah, H. (2018). Pengaruh Komitmen Profesi, Sosialisasi Antisipatif Mahasiswa Akuntansi Dan Ethical Climate Principle Terhadap Niat Whistleblowing. *Jurnal Ilmiah Ekonomi Dan Bisnis*, 15(2), 165–176. <https://doi.org/10.31849/jieb.v15i2.1161>

Martocchio, J. J. (2005). Research in Personnel and Human Resources Management Edited By Whistle on Organizational Wrongdoing. *Reserch in Personnel and Resouches*

- 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>
- Mukartono, A., Hartiwiningsih, & Rustamaji, M. (2019). The Development of Corruption in Indonesia (is Corruption a Culture of Indonesia?). *Advances in Social Science, Education and Humanities Research*, 358(Icglow), 139–141. <https://doi.org/10.2991/icglow-19.2019.36>
- Musrifah, E., & Nursiam, M. H. (2020). *Pengaruh Komitmen Profesional, Sosialisasi Antisipatif, Orientasi Etika Dan Intensitas Moral Mahasiswa Akuntansi Terhadap Whistleblowing (Studi Empiris pada Mahasiswa Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Surakarta tahun akademik 2016)* (Doctoral dissertation, Universitas Muhammadiyah Surakarta).
- Namazi, M., Ebrahimi, F., & Sarikhani, M. (2023). Effects of anticipatory socialization, professional commitment, and moral intensity on whistleblowing intentions by accounting students: a moderated mediation analysis. *Journal of Applied Research in Higher Education*. <https://doi.org/10.1108/JARHE-06-2022-0177>
- Near, J. P., & Miceli, M. P. (1985). Organizational dissidence: The case of whistle-blowing. *Journal of Business Ethics*, 4(1), 1–16. <https://doi.org/10.1007/BF00382668>
- Nugrahesthy, A., Hapsari, S., Dally, &, & Seta, W. (2019). Identifikasi Kecurangan Dan Whistleblowing Universitas. *Jurnal Riset Akuntansi Dan Keuangan*, 7(1), 131–144. <https://doi.org/10.17509/jrak.v7i1.15424>

- Ozbek, V., Alniaçik, U., Akkiliç, M. E., SAHIN, S., & KULAHILI, A. (2015). The impact of business ethics course on ethical perceptions and intentions of university students. *Journal of Global Strategic Management*, 2(9), 79-88.
- Petry, T., Treisch, C., & Bullinger, B. (2020). The logic of attraction: exploring the institutional complexity of job preferences. *Employee Relations*, 42(6), 1465–1485. <https://doi.org/10.1108/ER-09-2019-0373>
- Prabowo, H. Y., & Cooper, K. (2016). Re-understanding corruption in the Indonesian public sector through three behavioral lenses. *Journal of Financial Crime*, 23(4), 1028–1062. <https://doi.org/10.1108/JFC-08-2015-0039>
- Purnamawati, I. G. A. (2018). Individual Perception of Ethical Behavior and Whistleblowing on Fraud Detection through Self-Efficacy. *Jurnal Keuangan Dan Perbankan*, 22(2), 362–372. <https://doi.org/10.26905/jkdp.v22i2.1991>
- Purnomo, R. A. (2016). Analisis statistik ekonomi dan bisnis dengan SPSS. CV. Wade Group bekerjasama dengan UNMUH Ponorogo Press.
- Qurrahtulain, K., Bashir, T., Hussain, I., Ahmed, S., & Nisar, A. (2020). Impact of inclusive leadership on adaptive performance with the mediation of vigor at work and moderation of internal locus of control. *Journal of Public Affairs*, 22. <https://doi.org/10.1002/pa.2380>
- Rizqi, D. U (2022). Pengaruh Pendidikan Etika Bisnis Dan Sosialisasi Antisipatif Terhadap Sikap Individu Atas Whistleblowing (Studi Pada Mahasiswa S1 Akuntansi FEB UGM).
- Rizkyta, A. F., & Widajantie, T. D. (2022). PENGARUH ETIKA, KOMITMEN PROFEIONAL, SOSIALISASI ANTISIPATIF DAN LOCUS OF CONTROL MAHASISWA AKUNTANSI TERHADAP PERILAKU WHISTLEBLOWING Annisa. *JIMAT : Jurnal Ilmiah Mahasiswa Akuntansi*, 13(2), 637–646.

- 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>.
- Sagone, E., & De Caroli, M. E. (2014). Locus of control and academic self-efficacy in university students: the effects of Self-concepts. *Procedia-Social and behavioral sciences*, 114, 222-228.
- Sekaran, Uma, dan Roger Bougie. (2016). *Research Methods for Business: A Skill Building Approach*. 7. Inggris: John Wiley & Sons Ltd.
- SEPTIANA, D. (2022). *ANALISIS PENGARUH FAKTOR INDIVIDUAL DAN BUDAYA ETIS ORGANISASI TERHADAP PERILAKU ETIS MAHASISWA AKUNTANSI FAKULTAS EKONOMIKA DAN BISNIS UGM* (Doctoral dissertation, Universitas Gadjah Mada).
- Tjahjani, F., Rizky, B. M., Pudjiastuti, W., & ... (2022). Fraud Pentagon Theory: Indication Toward Fraudulent Financial Reporting on Non-Banking Sector. *International Journal of ...*, 2022(3), 1349–1360. Retrieved from <https://www.jurnal.stie-aas.ac.id/index.php/IJEBAR/article/view/6026%0Ahttps://www.jurnal.stie-aas.ac.id/index.php/IJEBAR/article/download/6026/2649>
- Tompunu. (2020). Do Professional Commitment and Anticipatory Socialization Affect The Intention To Do Whistleblowing? *International Research Journal of Business Studies*, 13(3), 241–248. <https://doi.org/10.21632/irjbs.13.3.241-248>
- Tompunu, C., Kasingku, F. J., & Prayanthi. (2020). Do Professional Commitment and Anticipatory Socialization Affect The Intention To Do Whistleblowing? *International Research Journal of Business Studies*, 13(3), 241–248. <https://doi.org/10.21632/irjbs.13.3.241-248>
- Tabachnick, B.G., & Fidell, L.S. (2013). *Using Multivariate Statistics*. Sixth edition. Boston: Pearson

Velasquez, M. G. (2014). *Business Ethics Concepts and Cases Manuel G. Velasquez Seventh*

*Edition*. Retrieved from [www.pearsoned.co.uk](http://www.pearsoned.co.uk)

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>

Wati, M., & Sudibyo, B. (2016). Pengaruh Pendidikan Etika Bisnis Dan Religiusitas Terhadap Persepsi Etis Mahasiswa Akuntansi. *Jurnal Economia*, 12(2), 183. Wahidatul, U (2021). Pengaruh Pendidikan Etika Bisnis Dan Profesi, Dan Kecurangan Akademik Terhadap Niat Melakukan *Whistleblowing* (Studi Empiris Pada Siswa Smk Negeri 1 Ponorogo). <https://doi.org/10.21831/economia.v12i2.11775>

Wati, M., & Sudibyo, B. (2016). The Influence of Business Ethics Education and Religiosity to Ethical Perception of College Students. *Jurnal Economia*, 12(2), 183-201.

Zalmi, W. D. (2019). Pengaruh Komitmen Profesional, Locus of control, dan Sosialisasi Akuntansi terhadap Whistleblowing: "(Studi Empiris pada Mahasiswa Akuntansi SI di Universitas Negeri Padang) (Doctoral dissertation, Universitas Negeri Padang).