

## REFERENCES

- AACSB International. 2005. *Eligibility Procedures and Accreditation Standards for Business Accreditation*. AACSB International.
- Al-Htaybat, K., Alberti-Alhtaybat, L. 2015, "Time to Reinvent the Wheel: A New Approach to Accounting Education", *Croatian Journal of Education*, Vol. 17, No. Sp. Ed. 4, pp. 103-135.
- Arens, A. A., Elder, R. J., Beasley, M. S., dan Hogan, C. E. 2017. *Auditing and Assurance Services. Sixteenth Edition*. London: Pearson Education Limited
- Association of Certified Fraud Examiners. 2012. "Report to the Nations on Occupational Fraud and Abuse: 2012" Global Fraud Study. Austin, TX: ACFE.
- Association of Certified Fraud Examiners. 2018. "Report to the Nation-Global Study on Occupational Fraud and Abuse: Asia Pacific." *Asia Pacific Edition* 10: 80. <https://doi.org/http://dx.doi.org/10.2139/ssrn.2222608>.
- Bampton, R., and Cowton, C. 2013. "Taking stock of accounting ethics scholarship: A review of the journal literature." *Journal of Business Ethics*, 114(3), 549–563.
- Baker, D. 2014. "When Moral Awareness Isn't Enough: Teaching Our Students to Recognize Social Influence." *Journal of Management Education*.
- Clements, L. H., & Shawver, T. J. 2011. "Moral intensity of accounting professionals to whistleblow externally." *Journal of Forensic Studies in Accounting and Business*, 3(1), 67–82.
- Cunningham G. M., and J. E. Haris. 2006. "Enron and Arthur Andersen: The Case of The Crooked E and The Fallen A." *Global Perspective on Accounting*

*Education* 3: 27-48.

Craft, Jana L.. 2013. "A Review of the Empirical Decision-Making Literature: 2004-2011." *Journal of Business Ethics* 117, no. 2 (Oktober): 221-259.

Curtis, G. J., Gouldthorp, B., Thomas, E. F., O'Brien, G., & Correia, H. M. 2013. "Online academic integrity mastery training may improve students' awareness of, and attitudes toward, plagiarism." *Psychology Learning and Teaching*, 12(3), 282–289.

Duska, R., Duska, B. S., and Ragatz, J. a. .2011. *Accounting Ethics*. West Sussex: Willey-Blackwell.

Egan, T. M., Yang, B., and Bartlett, K. R. 2004. "The effects of organizational learning culture and job satisfaction on motivation to transfer learning and turnover intention." *Human Resource Development Quarterly*, 15(3), 279–301. doi:10.1002/hrdq.1104

Evans, F. J., and Weiss, E. J. 2008. Views on the importance of ethics in business education: Survey results from AACSB Deans, CEOs, and Faculty. In D. L. Swanson & D. G. Fisher (Eds.), *Advancing business ethics education: A ethics in practice book series* (pp. 43-66). Charlotte, NC: Information Age Publishing.

Franks R. A, dan Spalding A. D. 2013. "Business Ethics as an Accreditation Requirement: A Knowledge Mapping Approach." *Business Education and Accreditation*, 5, 1 (Januari): 17-30.

Ghanem, Carla M., and Najib A. Mozahem. 2019. "A Study of Cheating Beliefs, Engagement, and Perception – The Case of Business and Engineering Students."

*Journal of Academic Ethics*, 291–312. <https://doi.org/10.1007/s10805-019-9325-x>

Hartono, Jogyanto. 2016. *Teori Portofolio dan Analisis Investasi*. Edisi Keenam. Yogyakarta: BPFE

Houdek, Petr. 2019. “Fraud and Understanding the Moral Mind: Need for Implementation of Organizational Characteristics into Behavioral Ethics.” *Science and Engineering Ethics*, no. 0123456789. <https://doi.org/10.1007/s11948-019-00117-z>.

Ikatan Akuntan Indonesia. 2017. *Kode Etik Akuntan Profesional*.

Jones, Thomas M. 1991. “Ethical Decision Making by Individuals in Organizations: An Issue-contingent Model.” *Academy of management review* 16 (2): 366–395.

Jui, L., and Wong, J. 2013. “Roles and Importance of Professional Accountant in Business.” *China Accounting Journal*. Kieso et al., 2011. *Intermediate Accounting 14th Edition*. Asia: John Wiley & Sons Inc.

Kurpis, L. V., M. S. Beqiri and J. G. Helgeson. 2008. “The Effects of Commitment to Moral Self-Improvement and Religiosity on Ethics of Business Students.” *Journal of Business Ethics* 80, no.3 (Juli): 447-463.

Lau, K. L., Caracciolo, B., Roddenberry, S., Scroggins, A. 2012, “College students’ perception of ethics”, *Journal of Academic and Business Ethics*, Vol. 5, pp. 1-13.

Lelavić-Filipović, A., Drobnjak, R. 2017, “Business ethics through the prism of moral dilemmas of the accounting profession in Montenegro”, *Ekonomika*

*misao i praksa*, Vol. 26, No. 1, pp. 301-319.

Loeb, Stephen E. 1991. "The Evaluation of 'Outcomes' of Accounting Ethics Education." *Journal of Business Ethics* 10 (2): 77–84.

Loeb, Stephen E. 2012. "Education in Accountancy and Social Control: Questions and Comments." *Issues in Accounting Education* 27 (4): 1059–69.  
<https://doi.org/10.2308/iace-50239>.

Lung, C. K., and L. T. Chai. 2010. "Attitudes Towards Business Ethics: Examining the Influence of Religiosity, Gender and Education Levels." *International Journal of Marketing Studies* 2, no.1 (May): 225-232.

Martinov-Bennie, Nonna, and Rosina Mladenovic. 2015. "Investigation of the Impact of an Ethical Framework and an Integrated Ethics Education on Accounting Students' Ethical Sensitivity and Judgment." *Journal of Business Ethics* 127 (1): 189–203. <https://doi.org/10.1007/s10551-013-2007-5>.

Mironov, M. 2015. "Should one hire a corrupt CEO in a corrupt country?" *Journal of Financial Economics*, 117(1), 29–42.  
<https://doi.org/10.1016/j.jfineco.2014.03.002>.

Mohamed Saat, Maisarah, Stacey Porter, and Gordon Woodbine. 2012. "A Longitudinal Study of Accounting Students' Ethical Judgement Making Ability." *Accounting Education* 21 (3): 215–229.

Mudrack, Peter E., and E. Sharon Mason. 2013. "Ethical Judgments: What Do We Know, Where Do We Go?" *Journal of Business Ethics* 115 (3): 575–97.  
<https://doi.org/10.1007/s10551-012-1426-z>.

Murphy, Pamela R., and M. Tina Dacin. 2011. "Psychological Pathways to Fraud:

- Understanding and Preventing Fraud in Organizations.” *Journal of Business Ethics* 101 (4): 601–18. <https://doi.org/10.1007/s10551-011-0741-0>.
- Noel, C. Z. J. dan L.G. Hathorn. 2013. “Teaching ethics makes a difference.” *Journal of Academic and Business Research*, 8: 1-31.
- Ozbek, V., Alniacik, U., Akkilic, M. E., Sahin, S., dan Kulahli, A. 2015. “The Impact of Business Ethics Course on Ethical Perceptions and Intentions of University Students.” *Journal of Global Strategic Management*, 9, 2 (Desember): 79-88.
- Pallant, Julie. 2016. *SPSS Survival Manual: A Step by Step Guide to Data Analysis Using IBM SPSS*, 6<sup>th</sup> ed. Australia: Allen & Unwin.
- Palazzo, G., Krings, F., & Hoffrage, U. 2012. “Ethical blindness.” *Journal of Business Ethics*, 109(3), 323–338.
- Park, Mihyun, Diane Kjervik, Jamie Crandell, and Marilyn H. Oermann. 2012. “The Relationship of Ethics Education to Moral Sensitivity and Moral Reasoning Skills of Nursing Students.” *Nursing Ethics* 19 (4): 568–80. <https://doi.org/10.1177/0969733011433922>.
- Rausch, A, T. Lindquist dan M. Steckel. 2014. “A Test of U.S. versus Germanic European Decision-Making and Perception of Moral Intensity: Could Ethics Differ within Western Culture?” *Journal of Managerial Issues* 26, no. 3 (Fall): 259-285.
- Ryan, T. G., & Bisson, J. 2011. “Can ethics be taught?” *International Journal of Business and Social Science*, 2(12), 44–52.
- Reamer, F.G. 2001. *Ethics education in social work*. Alexandria, VA: Council on

Social Work Education.

Rest, J. R. 1986 *Moral Development: Advances in Research and Theory*. New York: Praeger.

Scott, R. William. 2015. *Financial Accounting Theory. Seventh Edition*. Pearson Prentice Hall: Toronto.

Sekaran, Uma, and R Bougie. 2016. "Research Methods for Business: A Skill Building Approach. 7th Edition". West Sussex: Wiley.

Semendawai, A. H., Santoso, F., Wagiman, W., Omas, B., Susilaningtias, & Wiryawan, S. M. 2011. *Memahami Whistleblower*.

Shawver, T. 2011. "The effects of moral intensity on whistleblowing behaviors of accounting professionals." *Journal of Forensic and Investigative Accounting*, 3(2), 162–190.

Shawver, Tara J., and Lynn H. Clements. 2014. "Are There Gender Differences When Professional Accountants Evaluate Moral Intensity for Earnings Management?" *Journal of Business Ethics* 131 (3): 557–66. <https://doi.org/10.1007/s10551-014-2293-6>.

Shawver, Tara J., and William F. Miller. 2017. "Moral Intensity Revisited: Measuring the Benefit of Accounting Ethics Interventions." *Journal of Business Ethics* 141 (3): 587–603. <https://doi.org/10.1007/s10551-015-2711-4>.

Smieliauskas, Wally, Kathryn Bewley, Ulfert Gronewold, and Ulrich Menzefricke. 2018. "Misleading Forecasts in Accounting Estimates: A Form of Ethical Blindness in Accounting Standards?" *Journal of Business Ethics* 152 (2): 437–

57. <https://doi.org/10.1007/s10551-016-3289-1>.

Sugiyono. 2012. *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung: Alfabeta.

Sugiyono. 2013. *Metode Penelitian Bisnis ed. 17*. Bandung: Alfabeta.

Valentine, Sean R., and Connie R. Bateman. 2011. "The Impact of Ethical Ideologies, Moral Intensity, and Social Context on Sales-Based Ethical Reasoning." *Journal of Business Ethics* 102 (1): 155–68. <https://doi.org/10.1007/s10551-011-0807-z>.

Valentine, Sean, and Lynn Godkin. 2019. "Moral Intensity, Ethical Decision Making, and Whistleblowing Intention." *Journal of Business Research* 98 (January): 277–88. <https://doi.org/10.1016/j.jbusres.2019.01.009>.

Velasquez, M., Andre, C., Shanks, T. & M., 1996. *Thinking Ethically: A Framework for Moral Decision Making*.

Velasquez, M. G. 2014. *Business Ethics: Concept and Cases. Seventh Edition*. London: Pearson Education Limited.

Wang, L. C., dan Calvano, L. 2013. "Is Business Ethics Education Effective? An Analysis of Gender, Personal Ethical Perspectives, and Moral Judgment." *Journal of Business Ethics*, 126(4).

Wati, M., dan Sudibyo, B. 2016. "Pengaruh Pendidikan Etika Bisnis dan Religiusitas terhadap Persepsi Etis Mahasiswa Akuntansi." *Jurnal Economia*, 12(2): 183-201.