

## REFERENCES

- Adams-Roy, Jane, and Julian Barling. 1998. "Predicting the Decision to Confront or Report Sexual Harassment." *Journal of Organizational Behavior* 19 (4): 329–36. [https://doi.org/10.1002/\(SICI\)1099-1379\(199807\)19:4<329::AID-JOB857>3.0.CO;2-S](https://doi.org/10.1002/(SICI)1099-1379(199807)19:4<329::AID-JOB857>3.0.CO;2-S).
- Ajzen, Icek. 1991. "The Theory of Planned Behavior." *Organizational Behavior and Human Decision Processes* 50: 179–211.
- Ajzen, Icek. 1985. "From Intentions to Actions: A Theory of Planned Behavior." *Action Control*, 11–39. [https://doi.org/10.1007/978-3-642-69746-3\\_2](https://doi.org/10.1007/978-3-642-69746-3_2).
- Ajzen, Icek. 2001. "Nature and Operation of Attitudes." *Annual Review of Psychology* 52 (1): 27–58. <https://doi.org/10.1146/annurev.psych.52.1.27>.
- Ajzen, Icek. n.d. "Frequently Asked Questions." Accessed March 6, 2020. <https://people.umass.edu/ajzen/faq.html>.
- Ajzen, Icek. 1987. "Attitudes, Traits, and Actions: Dispositional Prediction of Behavior in Personality and Social Psychology." *Advances in Experimental Social Psychology* 20 (C): 1–63. [https://doi.org/10.1016/S0065-2601\(08\)60411-6](https://doi.org/10.1016/S0065-2601(08)60411-6).
- Ajzen, Icek, and Martin Fishbein. 1980. "Understanding Attitudes and Predicting Social Behavior."
- Ajzen, Icek, and Thomas J. Madden. 1986. "Prediction of Goal-Directed Behavior: Attitudes, Intentions, and Perceived Behavioral Control." *Journal of Experimental Social Psychology* 22 (5): 453–74. [https://doi.org/10.1016/0022-1031\(86\)90045-4](https://doi.org/10.1016/0022-1031(86)90045-4).
- Alagappan, Ponmalar N. 2017. "The Influence of Individual and Organisational Factors on the Intention to Report Sexual Harassment." University of Malaya.

- Alagappan, Ponmalar N, and Sabitha Marican. 2014. "Intention to Report Sexual Harassment – Using the Theory of Reasoned Action." *International Journal of Recent Advances in Organizational Behaviour and Decision Sciences* 1 (3): 161–82.
- Alleyne, Philmore, Roszaini Haniffa, and Mohammad Hudaib. 2019. "Does Group Cohesion Moderate Auditors' Whistleblowing Intentions?" *Journal of International Accounting, Auditing and Taxation* 34 (March): 69–90.  
<https://doi.org/10.1016/j.intaccaudtax.2019.02.004>.
- Amar, Angela Frederick. 2009. "Applying the Theory of Planned Behavior to Reporting of Forced Sex by African-American College Women." *Journal of National Black Nurses' Association: JNBNA* 20 (2): 13–19.
- Anderson-Gough, Fiona, Christopher Grey, and Keith Robson. 2005. "Helping Them to Forget...: The Organizational Embedding of Gender Relations in Public Audit Firms." *Accounting, Organizations and Society* 30 (5): 469–90.  
<https://doi.org/10.1016/j.aos.2004.05.003>.
- Association of International Certified Professional Accountants (AICPA). 2019. "2019 Accounting Graduates Supply and Demand Report." Durham.
- Astuti, Sri Wahyuning, Dyah Pradoto, and Gustina Romaria. 2019. "Victim Blaming Pelecehan Seksual: Studi Netnografi Pelecehan Seksual Terhadap Via Valen Di Instagram" 1 (1).
- Ayers, Susan, and Steven E. Kaplan. 2005. "Wrongdoing by Consultants: An Examination of Employees' Reporting Intentions." *Journal of Business Ethics* 57 (2): 121–37. <https://doi.org/10.1007/s10551-004-4600-0>.
- Bandura, Albert. 1997. "Self-Efficacy and Health Behaviour." In *Cambridge Handbook of Psychology, Health and Medicine*, 160–62.
- Bandura, Albert. 1982. "Self-Efficacy Mechanism in Human Agency." *American Psychologist* 37 (2): 122–47. <https://doi.org/10.1037/0003-066X.37.2.122>.

- Bandura, Albert. 1991. "Social Cognitive Theory of Self-Regulation." *Organizational Behavior and Human Decision Processes* 50 (2): 248–87. [https://doi.org/10.1016/0749-5978\(91\)90022-L](https://doi.org/10.1016/0749-5978(91)90022-L).
- Barnett, Tim, Ken Bass, and Gene Brown. 1996. "Religiosity, Ethical Ideology, and Intentions to Report a Peer's Wrongdoing." *Journal of Business Ethics* 15 (11): 1161–74. <https://doi.org/10.1007/BF00412815>.
- Barua, Promotosh. 2013. "The Moderating Role of Perceived Behavioral Control : The Literature Criticism" 4 (10): 57–59.
- Bayu, Dimas Jarot. 2019. "Erick Thohir Bakal Pecat Pejabat Garuda Yang Lakukan Pelecehan Seksual - Berita Katadata.Co.Id." *Katadata*, December 2019. <https://katadata.co.id/berita/2019/12/11/erick-thohir-bakal-pecat-pejabat-garuda-yang-lakukan-pelecehan-seksual>.
- Becker, Jan Michael, Kristina Klein, and Martin Wetzels. 2012. "Hierarchical Latent Variable Models in PLS-SEM: Guidelines for Using Reflective-Formative Type Models." *Long Range Planning* 45 (5–6): 359–94. <https://doi.org/10.1016/j.lrp.2012.10.001>.
- Becker, Jan Michael, Kristina Klein, and Martin Wetzels. 2012. "Hierarchical Latent Variable Models in PLS-SEM: Guidelines for Using Reflective-Formative Type Models." *Long Range Planning* 45 (5–6): 359–94. <https://doi.org/10.1016/j.lrp.2012.10.001>.
- Belleau, Bonnie D., Teresa A. Summers, Yingjiao Xu, and Raul Pinel. 2007. "Theory of Reasoned Action: Purchase Intention of Young Consumers." *Clothing and Textiles Research Journal* 25 (3): 244–57. <https://doi.org/10.1177/0887302X07302768>.
- Bergman, Mindy E., Regina Day Langhout, Patrick A. Palmieri, Louise F. Fitzgerald, and Lilia M. Cortina. 2002. "The (Un)Reasonableness of Reporting: Antecedents and

- Consequences of Reporting Sexual Harassment.” *Journal of Applied Psychology* 87 (2): 230–42. <https://doi.org/10.1037/0021-9010.87.2.230>.
- Bingham, Shereen G., and Lisa L. Scherer. 1993. “Factors Associated with Responses to Sexual Harassment and Satisfaction with Outcome.” *Sex Roles* 29 (3–4): 239–69. <https://doi.org/10.1007/BF00289938>.
- Bitbol-Saba, Nathalie, and Claire Dambrin. 2019. “‘It’s Not Often We Get a Visit from a Beautiful Woman!’ The Body in Client-Auditor Interactions and the Masculinity of Accountancy.” *Critical Perspectives on Accounting* 64: 102068. <https://doi.org/10.1016/j.cpa.2018.12.002>.
- Blumer, Herbert. 1969. “The Methodological Position of Symbolic Interactionism.” In *Symbolic Interactionism: Perspective and Method*, 1–60.
- Boatright, John R. 2000. *Ethics and the Conduct of Business*. 6th ed. Pearson Education India.
- Bond, Charles F. 1982. “Social Facilitation: A Self-Presentational View.” *Article in Journal of Personality and Social Psychology*. <https://doi.org/10.1037/0022-3514.42.6.1042>.
- Boudon, Raymond. 2003. “Beyond Rational Choice Theory.” *Annual Review of Sociology* 29 (1): 1–21. <https://doi.org/10.1146/annurev.soc.29.010202.100213>.
- Bowles, Hannah Riley, and Michele Gelfand. 2010. “Status and the Evaluation of Workplace Deviance.” *Psychological Science* 21 (1): 49–54. <https://doi.org/10.1177/0956797609356509>.
- Brennan, Niamh, and John Kelly. 2007. “A Study of Whistleblowing among Trainee Auditors.” *The British Accounting Review* 39 (1): 61–87. <https://doi.org/10.1016/J.BAR.2006.12.002>.
- Byrne, Christina A., and Ileana Arias. 2004. “Predicting Women’s Intentions to Leave Abusive Relationships: An Application of the Theory of Planned Behavior.” *Journal of Applied Social Psychology* 34 (12): 2586–2601. <https://doi.org/10.1111/j.1559-1816.2004.tb01993.x>.

- Can, Ahmet, and Suliman Hawamdeh. 2013. "Organizational Justice and the Intent to Share: Knowledge Sharing Practices among Forensic Experts in Turkey." *Journal of Information Science Theory and Practice* 1 (4): 12–37.  
<https://doi.org/10.1633/jistap.2013.1.4.2>.
- Can, Ahmet, and Suliman Hawamdeh. 2013. "Organizational Justice and the Intent to Share: Knowledge Sharing Practices among Forensic Experts in Turkey Cultivating Knowledge Professionals View Project Organizational Justice and the Intent to Share: Knowledge Sharing Practices among Forensic Experts in Turkey." *Journal of Information Science Theory and Practice* 1 (4): 12–37.  
<https://doi.org/10.1633/JISTaP.2013.1.4.2>.
- Casematis, P. G., and R. Wortley. 2013. "Prediction of Whistleblowing or Non-Reporting Observation: The Role of Personal and Situational Factors." *Journal of Business Ethics* 117 (3): 615–34. <https://doi.org/10.1007/s10551-012-1548-3>.
- Chamberlain, Lindsey Joyce, Martha Crowley, Daniel Tope, and Randy Hodson. 2008. "Sexual Harassment in Organizational Context." *Work and Occupations* 35 (3): 262–95. <https://doi.org/10.1177/0730888408322008>.
- Chang, Man Kit. 1998. "Predicting Unethical Behavior: A Comparison of the Theory of Reasoned Action and the Theory of Planned Behavior." *Journal of Business Ethics*. Springer Netherlands. <https://doi.org/10.1023/A:1005721401993>.
- Chang, Yongjin, Mark Wilding, and Min Chul Shin. 2017. "Determinants of Whistleblowing Intention: Evidence from the South Korean Government." *Public Performance and Management Review* 40 (4): 676–700.  
<https://doi.org/10.1080/15309576.2017.1318761>.
- Change.org. 2019. "Pernah Jadi Korban Pelecehan Di Ruang Publik? Kamu Nggak Sendirian." <https://www.change.org/l/id/pernah-jadi-korban-pelecehan-di-ruang-publik-kamu-nggak-sendirian>.
- Charney, Dara A., and Ruth C. Russell. 1994. "An Overview of Sexual Harassment." *American Journal of Psychiatry* 151 (1): 10–17. <https://doi.org/10.1176/ajp.151.1.10>.

- Chen, Ching-Pu, and Chih-Tsung Lai. 2014. "To Blow or Not to Blow the Whistle: The Effects of Potential Harm, Social Pressure and Organisational Commitment on Whistleblowing Intention and Behaviour." *Business Ethics: A European Review* 23 (3): 327–42. <https://doi.org/10.1111/beer.12053>.
- Chin, W. W. 1995. "Partial Least Square Is to LISREL as Principal Component Analysis Is to Common Factor Analysis." *Technology Studies* 2: 315–19.
- Chiu, Randy K. 2003. "Ethical Judgment and Whistleblowing Intention: Examining the Moderating Role of Locus of Control." *Journal of Business Ethics* 43 (1–2): 65–74. <https://doi.org/10.1023/A:1022911215204>.
- Chong, Jinn Winn. 2012. "‘Mine, Yours or Ours?': The Indonesia-Malaysia Disputes over Shared Cultural Heritage." *Soujourn: Journal of Special Issues in Southeast Asia* 27 (1).
- Cialdini, Robert B., Raymond R. Reno, and Carl A. Kallgren. 1990. "A Focus Theory of Normative Conduct: Recycling the Concept of Norms to Reduce Littering in Public Places." *Journal of Personality and Social Psychology* 58 (6): 1015–26. <https://doi.org/10.1037/0022-3514.58.6.1015>.
- Clarke, Heather M. 2014. "Predicting the Decision to Report Sexual Harassment : Organizational Influences and the Theory of Planned Behavior." *Journal of Organizational Psychology* 14 (2): 52–65.
- CNN Indonesia. 2018. "Kronologi Kasus Baiq Nuril, Bermula Dari Percakapan Telepon," November 2018. <https://www.cnnindonesia.com/nasional/20181114133306-12-346485/kronologi-kasus-baiq-nuril-bermula-dari-percakapan-telepon>.
- Conner, Mark, Sara F L Kirk, Janet E Cade, and Jennifer H Barrett. 2001. "Why Do Women Use Dietary Supplements? The Use of the Theory of Planned Behaviour to Explore Beliefs about Their Use" 52: 621–33.

- Cook, Sarah L., Lilia M. Cortina, and Mary P. Koss. 2018. “#MeToo Explainer: What’s the Difference between Sexual Abuse, Assault, Harassment... - Houston Chronicle.” *Hearst Newspaper*, March 2018. <https://www.chron.com/lifestyle/calle-houston/article/Explainer-What-s-the-difference-between-sexual-12560100.php>.
- Corner, Lorraine. 2011. “Women and The Formal Economy.”
- Culbertso, A. L., P. Rosefeld, S. Booth-Kewley, and P. Magnusson. 1992. *Assessment of Sexual Harassment in the Navy: Results of Rbe 1989 Navy-Wide Survey (TR-92-11)*. San Diego: Navy Personnel Research and Development Center.
- Culiberg, Barbara, and Katarina Katja Mihelič. 2017. “The Evolution of Whistleblowing Studies: A Critical Review and Research Agenda.” *Journal of Business Ethics* 146 (4): 787–803. <https://doi.org/10.1007/s10551-016-3237-0>.
- Dalton, D., and R. R. Radtke. 2013. “The Joint Effects of Machiavellianism and Ethical Environment on Whistle-Blowing.” *Journal of Business Ethics* 117 (1): 153–72.
- Dandekar, Natalie. 1990. “Contrasting Consequences: Bringing Charges of Sexual Harassment Compared with Other Cases of Whistleblowing.” *Journal of Business Ethics* 9 (2): 151–58. <https://doi.org/10.1007/BF00382666>.
- Dasuki, Anisha. 2019. “Terkuak! Pramugari Garuda Beberkan Fakta Wanita Simpanan Ari Askhara.” <https://www.youtube.com/watch?v=9B3zzAPRblQ>.
- DeSouza, Eros, and Joseph Solberg. 2004. “Women’s and Men’s Reactions to Man-to-Man Sexual Harassment: Does the Sexual Orientation of the Victim Matter?” *Sex Roles*. <https://doi.org/10.1023/b:sers.0000027566.79507.96>.
- Ditjen DIKTI. 2004. “Mahasiswa Terdaftar Dan Lulusan Seluruh Perguruan Tinggi Negeri Penyelenggara UNA Program Studi Akuntansi (S1) Tahun 1993 – 2001.” In *Laporan Tengah Tahunan PTN*. Sekretariat Bagian Perencanaan Ditjen Pendidikan Tinggi.

- Dollar, David, and Roberta Gatti. 1999. "Gender Inequality, Income, and Growth: Are Good Times Good for Women?" Washington, DC.  
<http://www.worldbank.org/gender/prr>.
- Dworkin, Terry Morehead, and Melissa S. Baucus. 1998. "Internal vs. External Whistleblowers: A Comparison of Whistleblowing Processes." *Journal of Business Ethics*. Springer Netherlands. <https://doi.org/10.1023/A:1005916210589>.
- Edelstein, Robin S, and Phillip R Shaver. 2007. "A Cross-Cultural Examination of Lexical Studies of Self-Conscious Emotions." In *The Self-Conscious Emotions: Theory and Research*, edited by J.L. Tracy, R.W. Robins, and J.P. Tangney, 194–208. New York: Guilford Press.
- Elisaprapti, Rina. 2006. "Memahami Fenomena Pelecehan Seksual Di Tempat Kerja." Universitas Gadjah Mada.
- Equal Employment Opportunity Commission (EEOC). 1980. *Guidelines on Discrimination Because of Sex*. C.F.R.
- Esteve-Volart, Berta. 2004. "Gender Discrimination and Growth: Theory and Evidence from India." London.
- Farley, Lin. 1978. *Sexual Shakedown: The Sexual Harassment of Women on the Job*. McGraw-Hill. <https://books.google.com/books?id=jxFHAAAAMAAJ&pgis=1>.
- Field, Andy. 2000. *Discovering Statistics Using SPSS for Windows*. London: Sage.
- Financial Reporting Council (FRC). 2019. "Key Facts and Trends in the Accountancy Profession, 2015," no. June: 60.  
<http://www.nhsconfed.org/resources/2015/11/key-facts-and-trends-in-acute-care>.
- Fink, Arlene. 2003. *The Survey Handbook*. Sage.



- Fishbein, M. 2000. "The Role of Theory in HIV Prevention." In *AIDS Care - Psychological and Socio-Medical Aspects of AIDS/HIV*, 12:273–78. Carfax Publishing Company.  
<https://doi.org/10.1080/09540120050042918>.
- Fishbein, Martin. 2008. "A Reasoned Action Approach to Health Promotion." *Medical Decision Making*. <https://doi.org/10.1177/0272989X08326092>.
- Fishbein, Martin. 1963. "An Investigation of the Relationships between Beliefs about an Object and the Attitude toward That Object." *Human Relations* 16 (3): 233–39.  
<https://doi.org/10.1177/001872676301600302>.
- Fishbein, Martin, and Icek Ajzen. 1975. *Intention and Behavior: An Introduction to Theory and Research*.
- Fishbein, Martin, and Icek Ajzen. 2010. *Predicting Changing Behavior: The Reasoned Action Approach*. New York: Psychology Press.
- Fitzgerald, L.F., F. Drasgow, C.L. Hulin, M.J. Gelfand, and V.J. Magley. 1997. "Antecedents and Consequences of Sexual Harassment in Organizations." *Journal of Applied Psychology* 82 (4): 578–89.
- Fitzgerald, Louise F. 1993. "Sexual Harassment: Violence against Women in the Workplace." *American Psychologist* 48 (10): 1070–76. <https://doi.org/10.1037/0003-066X.48.10.1070>.
- Fitzgerald, Louise F., Sandra L. Shullman, Nancy Bailey, Margaret Richards, Janice Swecker, Yael Gold, Mimi Ormerod, and Lauren Weitzman. 1988. "The Incidence and Dimensions of Sexual Harassment in Academia and the Workplace." *Journal of Vocational Behavior* 32 (2): 152–75. [https://doi.org/10.1016/0001-8791\(88\)90012-7](https://doi.org/10.1016/0001-8791(88)90012-7).
- Fitzgerald, Louise F., Suzanne Swan, and Karla Fischer. 1995. "Why Didn't She Just Report Him? The Psychological and Legal Implications of Women's Responses to Sexual Harassment." *Journal of Social Issues* 51 (1): 117–38.  
<https://doi.org/10.1111/j.1540-4560.1995.tb01312.x>.

- Fitzgerald, Louise F, and Michele J Gelfand. 2010. "Suffering in Silence: Procedural Justice Versus Gender Socialization Issues in University Sexual Harassment Grievance Procedures." *Basic and Applied Psychology* 17 (August 2011): 37–41. <https://doi.org/10.1207/s15324834basp1704>.
- Foster, Pamela J., and Clive J. Fullagar. 2018. "Why Don't We Report Sexual Harassment? An Application of the Theory of Planned Behavior." *Basic and Applied Social Psychology* 40 (3): 148–60. <https://doi.org/10.1080/01973533.2018.1449747>.
- Franke, Katherine M. 1997. "What's Wrong with Sexual Harassment?" *Stanford Law Review* 49 (4): 691. <https://doi.org/10.2307/1229336>.
- French, John R., Bertram Raven, and Dorwin Cartwright. 1959. "The Bases of Social Power." *Classics of Organization Theory* 7: 311–20.
- Gadlin, Howard. 1991. "Careful Maneuvers: Mediating Sexual Harassment." *Negotiation Journal* 7. <https://heinonline.org/HOL/Page?handle=hein.journals/nej07&id=138&div=&collection=>.
- Gao, Jingyu, Robert Greenberg, and Bernard Wong-On-Wing. 2015. "Whistleblowing Intentions of Lower-Level Employees: The Effect of Reporting Channel, Bystanders, and Wrongdoer Power Status." *Journal of Business Ethics* 126 (1): 85–99. <https://doi.org/10.1007/s10551-013-2008-4>.
- Gao, Lei, and Alisa G. Brink. 2017. "Whistleblowing Studies in Accounting Research: A Review of Experimental Studies on the Determinants of Whistleblowing." *Journal of Accounting Literature* 38 (June): 1–13. <https://doi.org/10.1016/j.acclit.2017.05.001>.
- Gavaza, Paul, Carolyn M. Brown, Kenneth A. Lawson, Karen L. Rascati, James P. Wilson, and Mary Steinhardt. 2011. "Examination of Pharmacists' Intention to Report Serious Adverse Drug Events (ADEs) to the FDA Using the Theory of Planned Behavior." *Research in Social and Administrative Pharmacy* 7 (4): 369–82. <https://doi.org/10.1016/j.sapharm.2010.09.001>.

- Geva, Aviva. 2006. "A Typology of Moral Problems in Business: A Framework for Ethical Management." *Journal of Business Ethics* 69 (2): 133–47.  
<https://doi.org/10.1007/s10551-006-9072-y>.
- Goffman, Erving. 1959. *The Presentation of Self in Everyday Life*. New York: Doubleday.
- Grey, C. 1998. "On Being a Professional in a 'Big Six' Firm." *Accounting, Organizations and Society* 23 (5–6): 569–87. [https://doi.org/10.1016/S0361-3682\(97\)00003-2](https://doi.org/10.1016/S0361-3682(97)00003-2).
- Gundlach, Michael J., Scott C. Douglas, and Mark J. Martinko. 2003. "The Decision to Blow the Whistle: A Social Information Processing Framework." *The Academy of Management Review* 28 (1): 107. <https://doi.org/10.2307/30040692>.
- Gutek, Barbara A. 1985. *Sex and the Workplace*. San Fransisco: Jossey-Bass.
- Hagger, Martin S., Kyra Hamilton, Icek Ajzen, Michael Bosnjak, and Peter Schmidt. 2019. "Testing the Replicability of the Theory of Planned Behavior: A Large-Scale Multi-Sample Registered Replication Study."  
<https://doi.org/10.23668/psycharchives.2652>.
- Hair, Joseph F., W. C. Black, B. J. Babin, R. E. Anderson, and R. L. Tatham. 2006. *Multivariate Data Analysis*. 6th ed. New York: Pearson Prentice Hall.
- Hammond, Theresa Davis. 1997. "Sexual Harassment and the Public Accounting Industry: The Need for Critical Examination." *Critical Perspectives on Accounting* 8 (3): 267–71. <https://doi.org/10.1006/cpac.1996.0110>.
- Hartono, Jogyianto. 2008. *Metodologi Penelitian Sistem Informasi*. 1st ed. Yogyakarta: Andy Offset.
- Hartono, Jogyianto. 2008. *Pedoman Survei Kuesioner: Mengembangkan Kuesioner, Mengatasi Bias Dan Meningkatkan Respon*. 1st ed. Yogyakarta: BPFE.
- Hartono, Jogyianto. 2018. *Metodologi Penelitian Bisnis - Salah Kaprah Dan Pengalaman-Pengalaman*. 6th ed. Yogyakarta: BPFE.

- Hartono, Jogyanto, and Willy Abdillah. 2016. *Konsep Dan Aplikasi PLS (Partial Least Squares) Untuk Penelitian Empiris*. 3rd ed. Yogyakarta: BPFE.
- Hennessy, Michael, Amy Bleakley, and Martin Fishbein. 2012. "Measurement Models for Reasoned Action Theory." *Annals of the American Academy of Political and Social Science* 640 (1): 42–57. <https://doi.org/10.1177/0002716211424709>.
- Henseler, Jörg, Theo K. Dijkstra, Marko Sarstedt, Christian M. Ringle, Adamantios Diamantopoulos, Detmar W. Straub, David J. Ketchen, Joseph F. Hair, G. Tomas M. Hult, and Roger J. Calantone. 2014. "Common Beliefs and Reality About PLS." *Organizational Research Methods* 17 (2): 182–209. <https://doi.org/10.1177/1094428114526928>.
- Henseler, Jörg, Christian M. Ringle, and Marko Sarstedt. 2014. "A New Criterion for Assessing Discriminant Validity in Variance-Based Structural Equation Modeling." *Journal of the Academy of Marketing Science* 43 (1): 115–35. <https://doi.org/10.1007/s11747-014-0403-8>.
- Hood, Daniel. 2018. "Sexual Harassment in Accounting May Be More Prevalent than Accountants Think." *Arizent*, March 2018. <https://www.accountingtoday.com/news/sexual-harassment-in-accounting-may-be-more-prevalent-than-accountants-think>.
- Hunt, Shelby D., and Scott Vitell. 1986. "A General Theory of Marketing Ethics." *Journal of Macromarketing* 6 (1): 5–16. <https://doi.org/10.1177/027614678600600103>.
- Hwang, Dennis, Blair Staley, Ying Te Chen, and Jyh Shan Lan. 2008. "Confucian Culture and Whistle-Blowing by Professional Accountants: An Exploratory Study." *Managerial Auditing Journal* 23 (5): 504–26. <https://doi.org/10.1108/02686900810875316>.
- Ilies, Remus, Nancy Hauserman, Susan Schwochau, and John Stibal. 2003. "Reported Incidence Rates of Work-Related Sexual Harassment in the United States: Using

- Meta-Analysis to Explain Reported Rate Disparities.” *Personnel Psychology* 56 (3): 607–31. <https://doi.org/10.1111/j.1744-6570.2003.tb00752.x>.
- ILO & IFC. 2013. “Jordan Baseline Report: Worker Perspectives from the Factory and Beyond.” Switzerland. [www.ilo.org/publns](http://www.ilo.org/publns).
- Jacquelyn Kercheval, Daniel Markowitz, Katherine Monson, and Blair Read. 2013. “Women in Leadership: Research on Barriers to Employment and Decent Work for Women.” Meford, MA. [www.ilo.org/publns](http://www.ilo.org/publns).
- Jayani, Dwi Hadya. 2019. “Angka Kekerasan Terhadap Perempuan Cenderung Meningkat.” *Katadata*, September 2019. <https://databoks.katadata.co.id/datapublish/2019/09/17/angka-kekerasan-terhadap-perempuan-cenderung-meningkat>.
- Joe F. Hair Jr, Marko Sarstedt, Lucas Hopkins, and Volker G. Kuppelwieser. 2014. “Partial Least Squares Structural Equation Modeling (PLS-SEM): An Emerging Tool in Business Research | Emerald Insight.” *European Business Review*. <https://www.emerald.com/insight/content/doi/10.1108/EBR-10-2013-0128/full/html>.
- Johns, Rob. 2010. *Survey Question Bank: Methods Fact Sheet 1, Likert Items and Scales*. University of Strathclyde.
- Kaplan, Steven, Kurt Pany, Janet Samuels, and Jian Zhang. 2009. “An Examination of the Association between Gender and Reporting Intentions for Fraudulent Financial Reporting.” *Journal of Business Ethics* 87 (1): 15–30. <https://doi.org/10.1007/s10551-008-9866-1>.
- Karlson, Nils. 1992. “Bringing Social Norms Back In.” *Scandinavian Political Studies* 15 (3): 249–68. <https://doi.org/10.1111/j.1467-9477.1992.tb00143.x>.
- Khariroh, Riri. 2018. “Komnas Perempuan Beberkan Alasan Angka Kekerasan Seksual Naik.” *Tempo Media Group*, December 2018.

<https://nasional.tempo.co/read/1302614/adik-gus-dur-gus-solah-dikabarkan-kritis>.

Kirkham, Linda M. 1997. "Through the Looking Glass: Viewing Sexual Harassment within the Accounting Profession." *Critical Perspectives on Accounting* 8 (3): 273–83. <https://doi.org/10.1006/cpac.1996.0111>.

Knapp, Deborah Erdos, Robert H. Faley, Steven E. Ekeberg, and Cathy L.Z. Dubois. 1997. "Determinants of Target Responses to Sexual Harassment: A Conceptual Framework." *Academy of Management Review* 22 (3): 687–729. <https://doi.org/10.5465/AMR.1997.9708210723>.

Kokot, Patrizia. 2015. "Let's Talk about Sex(Ism): Cross-National Perspectives on Women Partners' Narratives on Equality and Sexism at Work in Germany and the UK." *Critical Perspectives on Accounting* 27 (March): 73–85. <https://doi.org/10.1016/j.cpa.2014.02.002>.

Komnas Perempuan. 2019. "Catatan Kekerasan Terhadap Perempuan Tahun 2018." Jakarta.

Latan, Hengky, Charbel Jose Chiappetta Jabbour, and Ana Beatriz Lopes de Sousa Jabbour. 2019. "Ethical Awareness, Ethical Judgment and Whistleblowing: A Moderated Mediation Analysis." *Journal of Business Ethics* 155 (1): 289–304. <https://doi.org/10.1007/s10551-017-3534-2>.

Lazarus, Richard S., and Susan Folkman. 1984. *Stress, Coping and Adaptation*. New York: Springer.

Lee, Jeong Yeon, Sharon Gibson Heilmann, and Janet P. Near. 2004. "Blowing the Whistle on Sexual Harassment: Test of a Model of Predictors and Outcomes." *Human Relations* 57 (3): 297–322. <https://doi.org/10.1177/0018726704043273>.

Lee, Yi Hsuan, Cheng Chia Yang, and Te Tsung Chen. 2015. "Barriers to Incident-Reporting Behavior among Nursing Staff: A Study Based on the Theory of Planned

- Behavior.” *Journal of Management and Organization*. Cambridge University Press.  
<https://doi.org/10.1017/jmo.2015.8>.
- Lewis, D., and M. Kender. 2010. “A Survey of Whistleblowing/Confidential Reporting Procedures Used by the FTSE Top 250 Firms.” *SAI Global and Middlesex University*, 2010.
- Li, Man Yu, Irene Frieze, and Catherine So-kum Tang. 2010. “Understanding Adolescent Peer Sexual Harassment and Abuse: Using the Theory of Planned Behavior.” *Sexual Abuse: A Journal of Research and Treatment* 22 (2): 157–71.  
<https://doi.org/10.1177/1079063210363827>.
- MacKinnon, Catherine A. 1979. “Sexual Harassment of Working Women: A Case of Sex Discrimination.” *Yale University Press*, 1979.
- MacNab, Brent R., and Reginald Worthley. 2008. “Self-Efficacy as an Intrapersonal Predictor for Internal Whistleblowing: A US and Canada Examination.” *Journal of Business Ethics* 79 (4): 407–21. <https://doi.org/10.1007/s10551-007-9407-3>.
- Marsh, Jaimee, Sonya Patel, Bizu Gelaye, Miruts Goshu, Alemayehu Worku, Michelle A. Williams, and Yemane Berhane. 2009. “Prevalence of Workplace Abuse and Sexual Harassment among Female Faculty and Staff.” *Journal of Occupational Health* 51 (4): 314–22. <https://doi.org/10.1539/joh.L8143>.
- McEachan, Rosemary Robin Charlotte, Mark Conner, Natalie Jayne Taylor, and Rebecca Jane Lawton. 2011. “Prospective Prediction of Health-Related Behaviours with the Theory of Planned Behaviour: A Meta-Analysis.” *Health Psychology Review*. Taylor & Francis Group . <https://doi.org/10.1080/17437199.2010.521684>.
- McLaughlin, Heather, Christopher Uggen, and Amy Blackstone. 2012. “Sexual Harassment, Workplace Authority, and the Paradox of Power.” *American Sociological Review* 77 (4): 625–47. <https://doi.org/10.1177/0003122412451728>.

- Mesmer-Magnus, Jessica R., and Chockalingam Viswesvaran. 2005. "Whistleblowing in Organizations: An Examination of Correlates of Whistleblowing Intentions, Actions, and Retaliation." *Journal of Business Ethics* 62 (3): 277–97. <https://doi.org/10.1007/s10551-005-0849-1>.
- Miceli, Marcia P, Janet P Near, Michael T Rehg, and James R Van Scotter. 2012. "Predicting Employee Reactions to Perceived Organizational Wrongdoing: Demoralization, Justice, Proactive Personality, and Whistle-Blowing." *Human Relations* 65 (8): 923–54. <https://doi.org/10.1177/0018726712447004>.
- Miller, George A. 1956. "The Magic Number Seven plus or Minus Two: Some Limits on Our Capacity for Processing Information." *Psychological Review* 63: 91–97.
- Near, J. P., and M. P. Miceli. 1995. "Effective-Whistle Blowing." *Academy of Management Review* 20 (3): 679–708. <https://doi.org/10.5465/amr.1995.9508080334>.
- Near, Janet P., Michael T. Rehg, James R. Van Scotter, and 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>.
- Park, Heungsik, and John Blenkinsopp. 2009. "Whistleblowing as Planned Behavior - A Survey of South Korean Police Officers." *Journal of Business Ethics* 85 (4): 545–56. <https://doi.org/10.1007/s10551-008-9788-y>.
- Park, Heungsik, John Blenkinsopp, M. Kemal Oktem, and Ugur Omurgonulsen. 2008. "Cultural Orientation and Attitudes toward Different Forms of Whistleblowing: A Comparison of South Korea, Turkey, and the U.K." *Journal of Business Ethics* 82 (4): 929–39. <https://doi.org/10.1007/s10551-007-9603-1>.
- Perempuan Mahardhika. 2018. "Pelecehan Seksual Dan Pengabaian Hak Maternitas Pada Buruh Garmen: Kajian Kekerasan Berbasis Gender Di KBN Cakung." Jakarta.



- Perry, Elissa L., Carol T. Kulik, and James M. Schmidtke. 1997. "Blowing the Whistle: Determinants of Responses to Sexual Harassment." *Basic and Applied Social Psychology* 19 (4): 457–82. [https://doi.org/10.1207/s15324834basp1904\\_4](https://doi.org/10.1207/s15324834basp1904_4).
- Peter B. Jubb. 1999. "Whistleblowing: A Restrictive Definition and Interpretation." *Journal of Business Ethics* 21: 77–94.
- Podsakoff, Philip M, Scott B MacKenzie, Jeong-Yeon Lee, and Nathan P Podsakoff. 2003. "Common Method Biases in Behavioral Research: A Critical Review of the Literature and Recommended Remedies." *Journal of Applied Psychology* 88 (5): 879–903. <https://doi.org/10.1037/0021-9010.88.5.879>.
- Pustolka, Katie L. 2015. "Understanding Sexual Harassment Dilemmas: Complaint Management, Investigation Processes, and Workplace Impact." In *Sexual Harassment in Education and Work Settings: Current Research and Best Practices for Prevention*, edited by Michele A. Paludi, 311–22. Santa Barbara: Praeger.
- Quinn, Beth A. 2002. "Sexual Harassment and Masculinity: The Power and Meaning of 'Girl Watching.'" *Gender and Society*. Vol. 16.
- Quintal, Vanessa Ann, Julie Anne Lee, and Geoffrey N. Soutar. 2010. "Risk, Uncertainty and the Theory of Planned Behavior: A Tourism Example." *Tourism Management* 31 (6): 797–805. <https://doi.org/10.1016/j.tourman.2009.08.006>.
- Rahmandari, Zahra Dwi, Maya Puspasari, and Dewi Anggraini. 2019. "Belief in a Just World Dan Victim Blaming Dalam Kasus Kejahatan Seksual Pada Masyarakat Kota Palembang." Sriwijaya University.
- Ramdhani, Neila. 2011. "Penyusunan Alat Pengukur Berbasis Theory of Planned Behavior." *Buletin Psikologi* 19 (2): 55–69. <https://doi.org/10.22146/bpsi.11557>.
- Rehg, Michael T., Marcia P. Miceli, Janet P. Near, and James R. Van Scotter. 2008. "Antecedents and Outcomes of Retaliation against Whistleblowers: Gender

- Differences and Power Relationships.” *Organization Science* 19 (2): 221–40.  
<https://doi.org/10.1287/orsc.1070.0310>.
- Rest, James R. 1986. *Moral Development: Advances in Research and Theory*. New York: Praeger.
- Rest, James R., ed. 1994. *Moral Development in the Professions: Psychology and Applied Ethics*. Psychology Press.
- Rest, James R. 1983. “Morality.” *Handbook of Child Psychology* 3: 556–629.
- Ristekdikti. 2019. “Laporan Tahunan 2018.”
- Robbins, Stephen, and Timothy A. Judge. 2013. *Organizational Behavior*. Edited by Sally Yagan. 15th ed. New Jersey: Prentice Hall. <https://www.pearson.com/us/higher-education/program/Robbins-Organizational-Behavior-Plus-NEW-My-Lab-Management-with-Pearson-e-Text-Access-Card-Package-15th-Edition/PGM241473.html>.
- Robinson, Shani N., Jesse C. Robertson, and Mary B. Curtis. 2012. “The Effects of Contextual and Wrongdoing Attributes on Organizational Employees’ Whistleblowing Intentions Following Fraud.” *Journal of Business Ethics* 106 (2): 213–27. <https://doi.org/10.1007/s10551-011-0990-y>.
- Rospenda, Kathleen M, Judith A Richman, and Stephanie J Nawyn. 1998. “Doing Power: The Confluence of Gender, Race, and Class in Contrapower Sexual.” *Gender and Society*. Vol. 12.
- Rothschild, Joyce. 2008. “Freedom of Speech Denied, Dignity Assaulted.” *Current Sociology* 56 (6): 884–903. <https://doi.org/10.1177/0011392108095344>.
- Russell, Brenda L., and Debra Oswald. 2016. “When Sexism Cuts Both Ways.” *Men and Masculinities* 19 (5): 524–44. <https://doi.org/10.1177/1097184X15602745>.
- Sekaran, Uma, and Roger Bougie. 2016. *Research Methods for Business*. 7th ed. United Kingdom: John Wiley & Sons, Ltd.

- Sims, Randi L., and John P. Keenan. 1998. "Predictors of External Whistleblowing: Organizational and Intrapersonal Variables." *Journal of Business Ethics* 17 (4): 411–21. <https://doi.org/10.1023/A:1005763807868>.
- Sniehotta, Falko F., Justin Pesseau, and Vera Araújo-Soares. 2014. "Time to Retire the Theory of Planned Behavior." *Health Psychology Review* 8 (1): 1–7. <https://doi.org/10.1080/17437199.2013.869710>.
- Sparks, John R., and Yue Pan. 2010. "Ethical Judgments in Business Ethics Research: Definition, and Research Agenda." *Journal of Business Ethics* 91 (3): 405–18. <https://doi.org/10.1007/s10551-009-0092-2>.
- Sprague, Joey. 2008. "Sociology: The Good, The Bad, and The Public." *Gender and Society* 22 (6): 697–704. <https://doi.org/10.1177/0891243208323924>.
- Stainback, K., T. N. Ratliff, and V. J. Roscigno. 2011. "The Context of Workplace Sex Discrimination: Sex Composition, Workplace Culture and Relative Power." *Social Forces* 89 (4): 1165–88. <https://doi.org/10.1093/sf/89.4.1165>.
- Stanko, Brian B., and Mark Schneider. 1999. "Sexual Harassment in the Public Accounting Profession?" *Journal of Business Ethics* 18 (2): 185–200. <https://doi.org/10.1023/A:1005911702937>.
- Suryani, Ani Wilujeng, Christine Helliard, Amanda J. Carter, and John Medlin. 2018. "Shunning Careers in Public Accounting Firms: The Case of Indonesia." *British Accounting Review* 50 (5): 463–80. <https://doi.org/10.1016/j.bar.2018.05.001>.
- Susanto, Heri, and Nur Kholis. 2020. "Gender Stereotype Dalam Rekrutmen Auditor Pada Kantor Akuntan Publik." *Jurnal Akuntansi Dan Pajak* 20 (2): 126–32.
- Tahar, Fahriah. 2012. "Pengaruh Diskriminasi Gender Dan Pengalaman Terhadap Profesionalitas Auditor." Makassar: Universitas Hanasuddin.
- Tangri, Sandra S., Martha R. Burt, and Leanor B. Johnson. 1982. "Sexual Harassment at Work: Three Explanatory Models." *Journal of Social Issues* 38 (4): 33–54.

[https://doi.org/10.1111/J.1540-4560.1982.TB01909.X@10.1111/\(ISSN\)1530-2415.SEXUALHARASSMENTANDPREVENTION](https://doi.org/10.1111/J.1540-4560.1982.TB01909.X@10.1111/(ISSN)1530-2415.SEXUALHARASSMENTANDPREVENTION).

- Taylor, Eileen Z., and Mary B. Curtis. 2010. "An Examination of the Layers of Workplace Influences in Ethical Judgments: Whistleblowing Likelihood and Perseverance in Public Accounting." *Journal of Business Ethics* 93 (1): 21–37. <https://doi.org/10.1007/s10551-009-0179-9>.
- Tenenhaus, M., V. E. Vinzia, Y-M. Chatelin, and C. Lauro. 2005. "PLS Path Modelling." *Computational Statistics & Data Analysis* 48: 159–205.
- Tribunnews. 2019. "Pramugari Garuda Bongkar Pelecehan Seksual Era Ari Askhara, Pramugari Bersuami Diajak Karaoke," December 2019. <https://style.tribunnews.com/amp/2019/12/16/pramugari-garuda-bongkar-pelecehan-seksual-era-ari-askhara-pramugari-bersuami-diajak-karaoke?page=all>.
- Trongmateerut, Pailin, and John T. Sweeney. 2013. "The Influence of Subjective Norms on Whistle-Blowing: A Cross-Cultural Investigation." *Journal of Business Ethics* 112 (3): 437–51. <https://doi.org/10.1007/s10551-012-1270-1>.
- Tseng, Lu Ming. 2014. "Blowing the Whistle on Workplace Sexual Harassment." *Equality, Diversity and Inclusion* 33 (6): 510–22. <https://doi.org/10.1108/EDI-11-2013-0092>.
- Utami, Esti. 2016. "Lebih Dari 90% Korban Kekerasan Seksual Tak Melaporkan Kasusnya." Suara.Com. 2016. <https://www.suara.com/news/2016/07/21/223300/lebih-dari-90-korban-kekerasan-seksual-tak-melaporkan-kasusnya>.
- Valentine, Sean, and Lynn Godkin. 2019. "Moral Intensity, Ethical Decision Making, and Whistleblowing Intention." *Journal of Business Research* 98 (September 2017): 277–88. <https://doi.org/10.1016/j.jbusres.2019.01.009>.

- Heijden, Hans van der. 2002. "On the Cognitive-Affective Structure of Attitudes Toward Information Systems." *Icis*, 803–6.
- Royen, Kathleen Van, Karolien Poels, and Heidi Vandebosch. 2016. "Help, I Am Losing Control! Examining the Reporting of Sexual Harassment by Adolescents to Social Networking Sites." *Cyberpsychology, Behavior, and Social Networking* 19 (1): 16–22. <https://doi.org/10.1089/cyber.2015.0168>.
- Vandekerckhove, Wim, and David Lewis. 2012. "The Content of Whistleblowing Procedures: A Critical Review of Recent Official Guidelines." *Journal of Business Ethics* 108 (2): 253–64. <https://doi.org/10.1007/s10551-011-1089-1>.
- Wahyuni, Naputri. 2019. "Catatan Akhir Tahun 2019: Pengesahan RUU PKS Terganjil Tingginya Pro-Kontra." *Suara.Com*, December 2019. <https://www.suara.com/news/2019/12/17/205051/catatan-akhir-tahun-2019-pengesahan-ruu-pks-terganjal-tingginya-pro-kontra>.
- Wahyuni, Sri, Bambang Muryanto, and Evi Mariani. 2018. "UGM 'Victim Blaming' Angers Thousands." *The Jakarta Post*, November 2018. <https://www.thejakartapost.com/news/2018/11/08/ugm-victim-blaming-angers-thousands.html>.
- Waldo, Craig R., Jennifer L. Berdahl, and Louise F. Fitzgerald. 1998. "Are Men Sexually Harassed? If so, by Whom?" *Law and Human Behavior* 22 (1): 59–79. <https://doi.org/10.1023/A:1025776705629>.
- Weintraub, Andrew, ed. 2011. *Islam and Popular Culture in Indonesia and Malaysia*. 1st ed. London: Routledge. <https://doi.org/10.4324/9780203829004>.
- Weygandt, Jerry J., Paul D. Kimmel, and Donald E. Kieso. 2015. *Accounting Principles*. 12th ed. New Jersey: John Wiley & Sons, Ltd.

- Willness, Chelsea R., Piers Steel, and Kibeom Lee. 2007. "A Meta-Analysis of the Antecedents and Consequences of Workplace Sexual Harassment." *Personnel Psychology* 60 (1): 127–62. <https://doi.org/10.1111/j.1744-6570.2007.00067.x>.
- Wilson, Aaron B., Casey McNellis, and Claire Kamm Latham. 2018. "Audit Firm Tenure, Auditor Familiarity, and Trust: Effect on Auditee Whistleblowing Reporting Intentions." *International Journal of Auditing* 22 (2): 113–30. <https://doi.org/10.1111/ijau.12108>.
- World Bank. 2015. "Equal Women, Business and The Law 2016." Washington, DC. <https://doi.org/10.1596/978-1-4648-0677-3>.
- World Bank. 2019. "Labor Force, Female (% of Total Labor Force)." The World Bank Group. 2019. <https://data.worldbank.org/indicator/SL.TLF.TOTL.FE.ZS?contextual=region&end=2019&locations=ID-VN-SG-TH-BN-MM&start=2007&view=chart>.
- World Bank. 2011. "World Development Report 2012: Gender Equality and Development." Washington, DC. <https://doi.org/10.1596/978-0-8213-8825-9>.
- YouGov. 2019. "Three in Ten Indonesian Women Have Experienced Sexual Harassment." <https://id.yougov.com/en-id/news/2019/08/06/three-ten-indonesian-women-have-experienced-sexual/>.
- Yzer, Marco, and Bas Van Den Putte. 2014. "Control Perceptions Moderate Attitudinal and Normative Effects on Intention to Quit Smoking." *Psychology of Addictive Behaviors* 28 (4): 1153–61. <https://doi.org/10.1037/a0037924>.
- Zhang, J., R. Chiu, and L. Wei. 2009. "Decision-Making Process of Internal Whistleblowing Behavior in China: Empirical Evidence and Implications." *Journal of Business Ethics* 88 (1): 25–41.
- Zikmund, William G. 1997. "Business Research Methods Florida."