

DAFTAR PUSTAKA

- Abrahamse, W., Steg, L., Gifford, R., & Vlek, C. (2009a). Factors influencing car use for commuting and the intention to reduce it: A question of self-interest or morality? *Transportation Research Part F: Traffic Psychology and Behaviour*, 12(4), 317–324. <https://doi.org/10.1016/j.trf.2009.04.004>
- Abrahamse, W., Steg, L., Gifford, R., & Vlek, C. (2009b). Factors influencing car use for commuting and the intention to reduce it: A question of self-interest or morality? *Transportation Research Part F: Traffic Psychology and Behaviour*, 12(4), 317–324. <https://doi.org/10.1016/j.trf.2009.04.004>
- Acch.kpk.go.id. (2018). *Penanganan Tindak Pidana Korupsi Berdasarkan Instansi tahun 2004-2018 (per September 2018)*. Diakses Dari [Http://Acch.Kpk.Go.Id/Berdasarkan-Instansi](http://Acch.Kpk.Go.Id/Berdasarkan-Instansi),.
- ACFE. (2016). Report To the Nations on Occupational Fraud and Abuse: 2016 Global Fraud Study. *Association of Certified Fraud Examiners*.
- ACFE. (2020). Report To the Nations on Occupational Fraud and Abuse: 2020 Global Fraud Study. *Association of Certified Fraud Examiners*.
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T)
- Alm, J., & Kasper, M. (2020). Laboratory Experiments. *Working Paper*. <https://doi.org/10.4135/9781483381411.n287>
- Almond, P. (2009). Understanding the seriousness of corporate crime: Some lessons for the new “corporate manslaughter” offence. *Criminology and Criminal Justice*, 9(2), 145–164. <https://doi.org/10.1177/1748895809102550>
- Alter, A. L., Kernochan, J., & Darley, J. M. (2007a). Transgression wrongfulness outweighs its harmfulness as a determinant of sentence severity. *Law and Human Behavior*, 31, 319–335. <https://doi.org/10.1007/s10979-006-9060-x>
- Alter, A. L., Kernochan, J., & Darley, J. M. (2007b). Transgression wrongfulness outweighs its harmfulness as a determinant of sentence severity. *Law and Human Behavior*, 31(4), 318–335. <https://doi.org/10.1007/s10979-006-9060-x>
- Angrist, J. D., & Pischke, J. S. (2010). The credibility revolution in empirical economics: How better research design is taking the con out of econometrics. *Journal of Economic Perspectives*, 24(2). <https://doi.org/10.1257/jep.24.2.3>
- Arnaud, A., & Schminke, M. (2012). The ethical climate and context of organizations: A comprehensive model. *Organization Science*, 23(6). <https://doi.org/10.1287/orsc.1110.0698>
- Aryee, S., Budhwar, P. S., & Chen, Z. X. (2002). Trust as a mediator of the relationship between organizational justice and work outcomes. *Journal of Organizational Behavior*, 23(3), 267–285. <https://doi.org/10.1016/B978-1-4557-4815-0.00018-0>
- Ashforth, B. E., & Anand, V. (2003). The normalization of corruption in organizations. In

- Ayers, S., & Kaplan, S. E. (2005). Wrongdoing by consultants: An examination of employees' reporting intentions. *Journal of Business Ethics*, 57(2), 121–137. <https://doi.org/10.1007/s10551-004-4600-0>
- Bagozzi, R. P. (1992). The self-regulation of attitudes, intentions, and behavior. *Social Psychology Quarterly*, 55(2), 178. <https://doi.org/10.2307/2786945>
- Banisar, D. (2011). Whistleblowing: International Standards and Developments. ... *the Frontiers Between State, Market and*
- Bardhan, P. (1997). Corruption and development: a review of issues. *Journal of Economic Literature*, 35(3), 1320–1346. <https://doi.org/10.4324/9781315126647-30>
- Baron, R. M., & Kenny, D. A. (1986). The moderator-mediator variable distinction in social psychological research. conceptual, strategic, and statistical considerations. *Journal of Personality and Social Psychology*, 51(6), 1173–1182. <https://doi.org/10.1037/0022-3514.51.6.1173>
- Bashir, S., Khattak, H. R., Hanif, A., & Chohan, S. N. (2011). Whistle-blowing in public sector organizations: Evidence from Pakistan. *American Review of Public Administration*, 4(3), 285–296. <https://doi.org/10.1177/0275074010376818>
- Battaglio, R. P., & Condrey, S. E. (2009). Reforming public management: Analyzing the impact of public service reform on organizational and managerial trust. *Journal of Public Administration Research and Theory*, 19(4), 689–707. <https://doi.org/10.1093/jopart/mun030>
- Behn, R. D. (1995). The big questions of public management. *Public Administration Review*, 55(4), 313–324. <https://doi.org/10.2307/977122>
- Berkebile, C. (2018). The puzzle of whistleblower protection legislation: Assembling the piecemeal. *Indiana Int'l & Comp. Law Review*, 28(1), 1–30. <https://doi.org/10.18060/7909.0054>
- Bicchieri, C. (2006). The grammar of society: The nature and dynamics of social norms. In *The Grammar of Society: The Nature and Dynamics of Social Norms*. <https://doi.org/10.1017/CBO9780511616037>
- Bjørkelo, B., Einarsen, S., Birkeland Nielsen, M., & Berge Matthiesen, S. (2011). Silence is golden? Characteristics and experiences of self-reported whistleblowers. *European Journal of Work and Organizational Psychology*, 20(2), 206–238. <https://doi.org/10.1080/13594320903338884>
- Blay, A. D., Gooden, E. S., Mellon, M. J., & Stevens, D. E. (2017). Can social norm activation improve audit quality? Evidence from an experimental audit market. *Journal of Business Ethics*, 1–18. <https://doi.org/10.1007/s10551-017-3561-z>
- Bouville, M. (2008). Whistle-blowing and morality. *Journal of Business Ethics*, 81(3), 579–585. <https://doi.org/10.1007/s10551-007-9529-7>
- Bowen, R. M., Call, A. C., & Rajgopal, S. (2010). Whistle-blowing: Target firm characteristics and economic consequences. *Accounting Review*, 85(4), 1239–1271.

- Brennan, N., & Kelly, J. (2007). A study of whistleblowing among trainee auditors. *British Accounting Review*, 39, 61–87. <https://doi.org/10.1016/j.bar.2006.12.002>
- Brewer, G. A., & Seiden, S. C. (2018). Whistle blowers in the federal civil service: New evidence of the public service ethic. In *Public Service: Callings, Commitments and Contributions* (pp. 247–274). <https://doi.org/10.4324/9780429497957>
- Brickey, K. F. (2003). From Enron to Worldcom and beyond: Life and crime after Sarbanes-Oxley. *Washington University Law Review*, 81(2), 357–401. <https://doi.org/10.2139/ssrn.447100>
- Brink, A. G., Lowe, D. J., & Victoravich, L. M. (2013). The effect of evidence strength and internal rewards on intentions to report fraud in the dodd-frank regulatory environment. *Auditing: Journal of Practice and Theory*, 32(3), 87–104. <https://doi.org/10.2308/ajpt-50449>
- Brink, A. G., Lowe, D. J., & Victoravich, L. M. (2017). The public company whistleblowing environment: Perceptions of a wrongful act and monetary attitude. *Accounting and the Public Interest*, 17(1), 85–98. <https://doi.org/10.2308/apin-51681>
- Brown, H. S., de Jong, M., & Levy, D. L. (2009). Building institutions based on information disclosure: lessons from GRI's sustainability reporting. *Journal of Cleaner Production*, 17(6), 571–580. <https://doi.org/10.1016/j.jclepro.2008.12.009>
- Brown, N., & Deegan, C. (1998). The public disclosure of environmental performance information - A dual test of media agenda setting theory and legitimacy theory. *Accounting and Business Research*, 29(1), 21–41. <https://doi.org/10.1080/00014788.1998.9729564>
- Brown, R. A. (2006). Indonesian corporations, cronyism, and corruption. *Modern Asian Studies*, 40(4). <https://doi.org/10.1017/S0026749X06002216>
- Campbell, D., & Stanley, J. (1966). *Experimental and Quasi-Experimental Designs for Research*. Houghton Mifflin Company.
- Capaldo, G., Costantino, N., & Pellegrino, R. (2017). The effect of more demanding public services quality standards on the organization of service providers. *International Journal of Public Administration*, 40(10), 847–859. <https://doi.org/10.1080/01900692.2017.1295263>
- Casal, J. C., & Bogui, F. B. (2008). Predictors of responses to organizational wrongdoing: a study of intentions of management accountants. *Psychological Reports*, 103(1), 121–133. <https://doi.org/10.2466/pr0.103.1.121-133>
- Cassematis, P. G., & Wortley, R. (2013). Prediction of whistleblowing or non-reporting observation: the role of personal and situational factors. *Journal of Business Ethics*, 117, 615–634. <https://doi.org/10.1007/s10551-012-1548-3>
- Chalouat, I., Carrión-crespo, C., & Licata, M. (2019). *Law and Practice on Protecting Whistle-blowers in the Public and Financial Services Sectors* (Working Papers).
- Chen, C. P., & Lai, C. T. (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*, 23(3), 327–342. <https://doi.org/10.1111/beer.12053>

- Chiu, R. K. (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>
- Cho, J. Y., & Song, J. H. (2015). Determinants of whistleblowing within government agencies. *Public Personnel Management*, 44, 450.
- Cho, Y. J., & Poister, T. H. (2013). Human resource management practices and trust in public organizations. *Public Management Review*, 15(6), 816–838. <https://doi.org/10.1080/14719037.2012.698854>
- Cleary, S., & Duke, M. (2019). Clinical governance breakdown: Australian cases of wilful blindness and whistleblowing. *Nursing Ethics*, 26(4). <https://doi.org/10.1177/0969733017731917>
- Cohen, J. R., Pant, L. W., & Sharp, D. J. (2001). An examination of differences in ethical decision-making between Canadian business students and accounting professionals. *Journal of Business Ethics*, 30, 319–336. <https://doi.org/10.1023/A:1010745425675>
- Colquitt, J. A., & Rodell, J. B. (2011). Justice, trust, and trustworthiness: A longitudinal analysis integrating three theoretical perspectives. In *Academy of Management Journal*. <https://doi.org/10.5465/amj.2007.0572>
- Colquitt, J. A., Scott, B. A., Rodell, J. B., Long, D. M., Zapata, C. P., Conlon, D. E., & Wesson, M. J. (2013). Justice at the millennium, a decade later: A meta-analytic test of social exchange and affect-based perspectives. *Journal of Applied Psychology*, 98(2), 199–236. <https://doi.org/10.1037/a0031757>
- Cook, T., & Campbell, D. (1976). *Quasi-Experimentation: Design and Analysis Issues for Field Setting*. Houghton Mifflin Company.
- Cramer J. (2002). From financial to sustainable profit. *Corporate Social Responsibility and Environmental Management*, 9(2), 99–106. <https://doi.org/10.1002/csr.12>
- Cronin, J. J., & Taylor, S. A. (1992). Measuring service quality: A reexamination and extension. *Journal of Marketing*, 56(3), 55–68. <https://doi.org/10.2307/1252296>
- Cronin, J. J., & Taylor, S. A. (1994a). SERVPERF versus SERVQUAL: Reconciling performance-based and perceptions-minus-expectations measurement of service quality. *Journal of Marketing*, 58(1), 125. <https://doi.org/10.2307/1252256>
- Cronin, J. J., & Taylor, S. A. (1994b). SERVPERF versus SERVQUAL: Reconciling Performance-Based and Perceptions-Minus-Expectations Measurement of Service Quality. *Journal of Marketing*, 58(1), 125. <https://doi.org/10.2307/1252256>
- Cropanzano, R., Bowen, D. E., & Gilliland, S. W. (2011). The management of organizational justice. *Academy of Management Perspectives*. <https://doi.org/10.5465/amp.2007.27895338>
- Cropanzano, R., & Mitchell, M. S. (2005). Social exchange theory: An interdisciplinary review. *Journal of Management*, 31(6), 874–900.

- Curtis, M. B., & Taylor, E. Z. (2009). Whistleblowing in public accounting: Influence of identity disclosure, situational context, and personal characteristics. *Accounting and the Public Interest*, 9(1), 191–220. <https://doi.org/10.2308/api.2009.9.1.191>
- Czajkowski, M., Hanley, N., & Nyborg, K. (2017). Social norms, morals and self-interest as determinants of pro-environment behaviours: the case of household recycling. *Environmental and Resource Economics*, 66(4), 647–670. <https://doi.org/10.1007/s10640-015-9964-3>
- Dalton, D., & Radtke, R. R. (2013). The joint effects of machiavellianism and ethical environment on whistle-blowing. *Journal of Business Ethics*, 117, 153–172. <https://doi.org/10.1007/s10551-012-1517-x>
- Davidson, B. I., & Stevens, D. E. (2013). *Can a code of ethics improve manager behavior and investor confidence? An experimental study*. 88(1), 51–74. <https://doi.org/10.2308/accr-50272>
- Deegan, C., & Rankin, M. (1996). Do Australian companies report environmental news objectively?: An analysis of environmental disclosures by firms prosecuted successfully by the Environmental Protection Authority. *Accounting, Auditing & Accountability Journal*, 9(2), 50–67. <https://doi.org/10.1108/09513579610116358>
- Deegan, C., & Rankin, M. (2002). Introduction The legitimising effect of social and environmental disclosures - a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311. <https://doi.org/10.1108/09513570210435852>
- Deegan, C., Rankin, M., & Tobin, J. (2002). An examination of the corporate social and environmental disclosures of BHP from 1983-1997: A test of legitimacy theory. *Accounting, Auditing & Accountability Journal*, 15(3), 312–343. <https://doi.org/10.1108/09513570210435861>
- Dimitriu, R. (2014). The whistleblowing policies in Romania's Labour Law. *Accounting and Management Information Systems*, 13(3), 584–598.
- Dionysiou, I. (2011a). An investigation on compliance with ISO 27001 in Cypriot private and public organisations. In *International Journal of Services and Standards* (pp. 197–243). <https://doi.org/10.1504/IJSS.2011.045049>
- Dionysiou, I. (2011b). An investigation on compliance with ISO 27001 in Cypriot private and public organisations. *Int. J. Services and Standards*, 7(3/4), 197–234.
- Dirks, K. T., & Ferrin, D. L. (2001). The role of trust in organizational settings. *Organization Science*, 12(4), 450–467. <https://doi.org/10.1287/orsc.12.4.450.10640>
- Dixon, O. (2016). Honesty without fear? Whistleblower anti-retaliation protections in corporate codes of conduct. *Melbourne University Law Review*, 4(1), 168–206.
- Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *The Pacific Sociological Review*, 18(1), 122–136. <https://doi.org/10.2307/1388226>
- Dozier, J. B., & Miceli, M. P. (1985). Potential predictors of whistle-blowing: A prosocial

- Drowkin, T. M. (2007). SOX and whistleblowing. *Michigan Law Review*, 105(8), 1757–1780.
- Dworkin, T. (1981). Sox and whistleblowing. *Michigan Law Review*, 105(8), 1757–1780. <https://doi.org/10.2307/40041565>
- Elliston, F. A. (1982). Anonymity and whistleblowing. *Journal of Business Ethics*, 1, 167–177. <https://doi.org/10.1007/BF00382768>
- Engebretson, T. J., & Meier, H. H. (2011). The perceived effectiveness of the officer certification requirement under Sarbanes Oxley. *International Journal of Auditing*, 15(2), 176–190. <https://doi.org/10.1111/j.1099-1123.2011.00428.x>
- Erkmen, T., Çalışkan, A. Ö., & Esen, E. (2014). An empirical research about whistleblowing behavior in accounting context. *Journal of Accounting and Organizational Change*, 10(2), 229–243. <https://doi.org/10.1108/JAOC-03-2012-0028>
- Erwin, P. M. (2011). Corporate codes of conduct: The effects of code content and quality on ethical performance. *Journal of Business Ethics*, 99, 535–548. <https://doi.org/10.1007/s10551-010-0667-y>
- Escaleras, M., Anbarci, N., & Register, C. A. (2007). Public sector corruption and major earthquakes: A potentially deadly interaction. *Public Choice*, 132(1–2), 209–230. <https://doi.org/10.1007/s11127-007-9148-y>
- Fasterling, B., & Lewis, D. (2014). Leaks, legislation and freedom of speech: How can the law effectively promote public-interest whistleblowing? *International Labour Review*, 153(1), 74–92. <https://doi.org/10.1111/j.1564-913X.2014.00197.x>
- Frazier, M. L., Johnson, P. D., Gavin, M., Gooty, J., & Snow, D. B. (2010). Organizational justice, trustworthiness, and trust: A multifoci examination. *Group and Organization Management*, 35(1), 39–76. <https://doi.org/10.1177/1059601109354801>
- Gao, J., Greenberg, R., & Wong-On-Wing, B. (2015). Whistleblowing intentions of lower-level employees: The effect of reporting channel, bystanders, and wrongdoer power status. *Journal of Business Ethics*, 126, 85–99. <https://doi.org/10.1007/s10551-013-2008-4>
- Gao, L., Janssen, O., & Shi, K. (2011). Leader trust and employee voice: The moderating role of empowering leader behaviors. *Leadership Quarterly*, 22(4), 787–798. <https://doi.org/10.1016/j.leaqua.2011.05.015>
- Garg, M. (2017). Value relevance of voluntary internal control certification: An information asymmetry perspective. *Australian Journal of Management*, 42(4), 527–559. <https://doi.org/10.1177/0312896217691079>
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting A review of the literature and a longitudinal study of UK disclosure. *Accounting, Auditing & Accountability Journal*, 8(2), 47–77. <https://doi.org/10.1108/09513579510146996>
- Grimmelikhuijsen, S. (2012). Linking transparency, knowledge and citizen trust in

- Guala, F., & Mittone, L. (2005). Experiments in economics: External validity and the robustness of phenomena. *Journal of Economic Methodology*, 12(4). <https://doi.org/10.1080/13501780500342906>
- Gundlach, M. J., Douglas, S. C., & Martinko, M. J. (2003). The decision to blow the whistle: A social information processing framework. *Academy of Management Review*, 28(1), 107–123. <https://doi.org/10.5465/AMR.2003.8925239>
- Gürtürk, A., & Hahn, R. (2016). An empirical assessment of assurance statements in sustainability reports: smoke screens or enlightening information? *Journal of Cleaner Production*, 136, 30–41. <https://doi.org/10.1016/j.jclepro.2015.09.089>
- Guthrie, C. P., Norman, C. S., & Rose, J. M. (2012). Chief audit executives' evaluations of whistle-blowing allegations. *Behavioral Research in Accounting*, 24(2), 87–99. <https://doi.org/10.2308/bria-50154>
- Guthrie, C. P., & Taylor, E. Z. (2017). Whistleblowing on fraud for pay: Can i trust you? *Journal of Forensic Accounting Research*, 2(1), 1–19. <https://doi.org/10.2139/ssrn.2555712>
- Guthrie, J., & Parker, L. D. (1989). Corporate social reporting: a rebuttal of legitimacy theory. *Accounting and Business Research*, 19(76), 343–352. <https://doi.org/10.1080/00014788.1989.9728863>
- Hashim, H., Rasid, S. Z. A., & Ismail, W. K. W. (2011). Customer service quality in a public agency in Malaysia: Towards a customer- focused public organization. *Australian Journal of Basic and Applied Sciences*, 5(9), 1777–1783.
- Hassink, H., De Vries, M., & Bollen, L. (2007). A content analysis of whistleblowing policies of leading European companies. *Journal of Business Ethics*, 75(1), 25–44. <https://doi.org/10.1007/s10551-006-9236-9>
- Henik, E. (2015). Understanding whistle-blowing: A set-theoretic approach. *Journal of Business Research*, 80, 111–119. <https://doi.org/10.1016/j.jbusres.2014.06.004>
- Hooghiemstra, R. (2000). Corporate Communication and Impression Management - New Perspectives Why Companies Engage in Corporate Social Reporting. *Journal of Business Ethics*, 27, 56–68. <https://doi.org/10.1023/A:1006400707757>
- Hough, M., Jackson, J., Bradford, B., Myhill, A., & Quinton, P. (2010a). Procedural justice, trust, and institutional legitimacy. *Policing*, 4(3), 203–210. <https://doi.org/10.1093/police/paq027>
- Hough, M., Jackson, J., Bradford, B., Myhill, A., & Quinton, P. (2010b). Procedural Justice, Trust, and Institutional Legitimacy. *Policing*. <https://doi.org/10.1093/police/paq027>
- Husted, B. W., Montiel, I., & Christmann, P. (2016). Effects of local legitimacy on certification decisions to global and national CSR standards by multinational subsidiaries and domestic firms. *Journal of International Business Studies*, 47(3), 382–397. <https://doi.org/10.1057/jibs.2016.3>



UNIVERSITAS
GADJAH MADA

PENGARUH JAMINAN PERLINDUNGAN, RISIKO KESALAHAN, DAN MEDIASI KEPERCAYAAN TERHADAP PELAPORAN KECURANGAN PADA SALURAN PELAPORAN ANONIM

PRIYASTIWI, Prof. Dr. Abdul Halim, MBA, Ak; Dr. Ertambang Nahartyo, MBA, Ak

Universitas Gadjah Mada, 2020 | Diunduh dari <http://etd.repository.ugm.ac.id/>

- Inyang, U. (2020). Whistleblowing as a Corporate Governance Mechanism: A Comparative Analysis of Employee-Whistleblower Protection in the United Kingdom and Nigeria. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3547899>
- Ismail, H. (2015). Organizational justice and citizenship behavior, the mediating role of trust. *International Journal of Human Resource Studies*, 5(1), 86. <https://doi.org/10.5296/ijhrs.v5i1.6757>
- Jain, S. K., & Gupta, G. (2004). Measuring service quality: servqual vs. servperf scales. *Vikalpa*, 29(2), 25–38. <https://doi.org/10.1177/0256090920040203>
- Jubb, P. B. (1999). Whistleblowing: A restrictive definition and interpretation. *Journal of Business Ethics*, 21(1). <https://doi.org/10.1023/A:1005922701763>
- Kaplan, S. E., Pany, K., Samuels, J. A., Kaplan, S. E., Pany, K., & Samuels, J. A. (2009). An examination of the effects of procedural safeguards on intentions to anonymously report fraud. *Auditing: A Journal of Practice Theory*, 28(2), 273–288.
- Kaplan, S. E., Pany, K., Samuels, J., & Zhang, J. (2012). An examination of anonymous and non-anonymous fraud reporting channels. *Advances in Accounting*, 28(1), 88–95. <https://doi.org/10.1016/j.adiac.2012.02.008>
- Kaplan, S. E., Pope, K. R., & Samuels, J. A. (2015). An examination of the effects of managerial procedural safeguards, managerial likeability, and type of fraudulent act on intentions to report fraud to a manager. *Behavioral Research in Accounting*, 27(2), 77–94. <https://doi.org/10.2308/bria-51126>
- Kaplan, S. E., & Schultz, J. J. (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. <https://doi.org/10.1007/s10551-006-0021-6>
- Kaplan, S., Pany, K., Samuels, J., & Zhang, J. (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>
- Keil, M., Tiwana, A., Sainsbury, R., & Sneha, S. (2010). Toward a theory of whistleblowing intentions: A benefit-to-cost differential perspective. *Decision Sciences*, 41(4), 787–812. <https://doi.org/10.1111/j.1540-5915.2010.00288.x>
- Kenny, K., Fotaki, M., & Scriver, S. (2019). Mental Health as a Weapon: Whistleblower Retaliation and Normative Violence. *Journal of Business Ethics*, 160(3). <https://doi.org/10.1007/s10551-018-3868-4>
- Kim, S. (2018). Governance values and public trust in government: An exploratory study of indonesia, malaysia, and thailand. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3103507>
- Kirchler, E. (2007). *The Economic Psychology of Tax Behavior*. University Press.
- Kotler, P. (1997). *Marketing Management* (9th ed.). Prentice-Hall.
- Kowalski, A. (2018). How to Examine External Validity Within an Experiment. *NBER Working Paper 24834*.



UNIVERSITAS
GADJAH MADA

PENGARUH JAMINAN PERLINDUNGAN, RISIKO KESALAHAN, DAN MEDIASI KEPERCAYAAN TERHADAP PELAPORAN KECURANGAN PADA SALURAN PELAPORAN ANONIM

PRIYASTIWI, Prof. Dr. Abdul Halim, MBA, Ak; Dr. Ertambang Nahartyo, MBA, Ak

Universitas Gadjah Mada, 2020 | Diunduh dari <http://etd.repository.ugm.ac.id/>

- Lanis, R., & Richardson, G. (2013). Corporate social responsibility and tax aggressiveness: A test of legitimacy theory. *Accounting, Auditing and Accountability Journal*, 26(1), 75–100. <https://doi.org/10.1108/09513571311285621>
- Lavena, C. F. (2016). Whistle-blowing: Individual and organizational determinants of the decision to report wrongdoing in the federal government. *American Review of Public Administration*, 46(1), 113–136. <https://doi.org/10.1177/0275074014535241>
- Lee, G., & Fargher, N. (2013). Companies' use of whistle-blowing to detect fraud: An examination of corporate whistle-blowing policies. *Journal of Business Ethics*, 114, 283–295. <https://doi.org/10.1007/s10551-012-1348-9>
- Lewis, D. (2008). Ten years of public interest disclosure legislation in the UK: Are whistleblowers adequately protected? *Journal of Business Ethics*, 82, 497–517. <https://doi.org/10.1007/s10551-008-9899-5>
- Lewis, D. (2011). Whistleblowing in a changing legal climate: Is it time to revisit our approach to trust and loyalty at the workplace? *Business Ethics*, 20(1), 71–87. <https://doi.org/10.1111/j.1467-8608.2010.01609.x>
- Libby, R., Bloomfield, R., & Nelson, M. W. (2002). Experimental research in financial accounting. *Accounting, Organizations and Society*, 27(8), 775–810. [https://doi.org/10.1016/S0361-3682\(01\)00011-3](https://doi.org/10.1016/S0361-3682(01)00011-3)
- Lindblom, C. K. (1993). The implications of organizational legitimacy for corporate social performance and disclosure. *Paper Presented at the Critical Perspectives on Accounting Conference*, 1–26.
- Liyanarachchi, G. A., & Adler, R. (2011). Accountants' whistle-blowing intentions: the impact of retaliation, age, and gender. *Australian Accounting Review*, 21(2), 167–182. <https://doi.org/10.1111/j.1835-2561.2011.00134.x>
- Lowe, D. J., Pope, K. R., & Samuels, J. A. (2015). An examination of financial sub-certification and timing of fraud discovery on employee whistleblowing reporting intentions. *Journal of Business Ethics*, 131(2), 757–772. <https://doi.org/10.1007/s10551-013-2020-8>
- Lui, A. (2014). Protecting whistle-blowers in the UK financial industry. *International Journal of Disclosure and Governance*, 11(3), 195–210. <https://doi.org/10.1057/jdg.2013.2>
- MacLean, T. L., & Behnam, M. (2010). The dangers of decoupling: The relationship between compliance programs, legitimacy perceptions, and institutionalized misconduct. *Academy of Management Journal*, 53(3), 1499–1520. <https://doi.org/10.5465/amj.2010.57319198>
- MacNab, B., Brislin, R., Worthley, R., Galperin, B. L., Jenner, S., Lituchy, T. R., MacLean, J., Aguilera, G. M., Ravlin, E., Tiessen, J. H., Bess, D., & Turcotte, M. F. (2007). Culture and ethics management: Whistle-blowing and internal reporting within a NAFTA country context. *International Journal of Cross Cultural Management*, 7(1), 5–28. <https://doi.org/10.1177/1470595807075167>
- Maria, E., Halim, A., & Suwardi, E. (2018). Eksplorasi kesempatan untuk melakukan fraud di

- Marwaha, K. (2017). Corporate governance and whistle blowing in India: promises or reality? *International Journal of Law and Management*, 59(3), 1–19. <https://doi.org/10.1108/IJLMA-12-2015-0064>
- Mayer, R. C., Davis, J. H., & Schoorman, F. D. (1995). An integrative model of organizational trust. *Academy of Management Review*, 20(3), 709–734. <https://doi.org/10.5465/amr.1995.9508080335>
- Mayer, Roger C., Davis, J. H., & Schoorman, F. D. (1995). Model of trust theory. *The Academy of Management Review*, 20(3), 709–734.
- Mayer, Roger C, Davis, J. H., & Schoorman, F. D. (2007). An integrative model of organizational trust: Past, present, and future. *Academy of Management Review*, 20(3), 709–734. <https://doi.org/10.2307/258792>
- Mesmer-Magnus, J. R., & Viswesvaran, C. (2005). Whistleblowing in organizations: an examination of correlates of whistleblowing intentions, actions, and retaliation. *Source: Journal of Business Ethics*, 62(3), 277–297. <https://doi.org/10.1007/s10551-005-0849-1>
- Miceli, M. P. (2004). Whistle-blowing research and the insider. *Journal of Management Inquiry*, 13, 364–366. <https://doi.org/10.1177/1056492604270801>
- Miceli, M. P., & Near, J. P. (1994). Relationships among value congruence, perceived victimization, and retaliation against whistle-blowers. *Journal of Management*, 20(4), 773–794. <https://doi.org/10.1177/014920639402000405>
- Miceli, M. P., & Near, J. P. (2002). What makes whistle-blowers effective? Three field studies. *Human Relations*, 55(1), 455–479. <https://doi.org/10.1177/0018726702055004463>
- Miceli, M. P., & Near, J. P. (2005). Standing up or standing by: What predicts blowing the whistle on organizational wrongdoing? *Research in Personnel and Human Resources Management*, 24, 95–136. [https://doi.org/10.1016/S0742-7301\(05\)24003-3](https://doi.org/10.1016/S0742-7301(05)24003-3)
- Miceli, M. P., Near, J. P., & Dworkin, T. M. (2013). Whistle-blowing in organizations. In *Taylor and Francis*. <https://doi.org/10.4324/9780203809495>
- Miceli, M. P., Near, J. P., Rehg, M. T., & van Scotter, J. R. (2012). Predicting employee reactions to perceived organizational wrongdoing: Demoralization, justice, proactive personality, and whistle-blowing. *Human Relations*, 65(8), 923–954. <https://doi.org/10.1177/0018726712447004>
- Miceli, M. P., Roach, B. L., & Near, J. P. (1988). The motivations of anonymous whistle-blowers: The case of federal employees. In *Public Personnel Management*. <https://doi.org/10.1177/009102608801700304>
- Midin, M., Joseph, C., & Mohamad, N. (2016). Advancing Sustainable Development in the Public Sector via Stakeholders' Engagement Disclosure Website. *Procedia - Social and Behavioral Sciences*, 224, 93–100. <https://doi.org/10.1016/j.sbspro.2016.05.408>
- Mishra, A. K., & Mishra, K. E. (1994). The role of mutual trust in effective downsizing strategies. *Human Resource Management*, 33(2), 261–279.

- Mock, T. J., Rao, S. S., & Srivastava, R. P. (2013). The development of worldwide sustainability reporting assurance. *Australian Accounting Review*, 23(4), 280–294. <https://doi.org/10.1111/auar.12013>
- Mock, T. J., Strohm, C., & Swartz, K. M. (2007). An examination of worldwide assured sustainability reporting. *Australian Accounting Review*, 17(4), 57–72. <https://doi.org/10.1111/j.1835-2561.2007.tb00455.x>
- Montgomery, D. C. (2013). *Design and Analysis of Experiments* (8th ed.). John Wiley & Sons, Inc.
- Nahartyo, E. (2013). *Desain dan Implementasi Penelitian Riset Eksperimen*. STIM YKPN.
- Nahartyo, E., & Utami, I. (2016). *Panduan Praktis Riset Eksperimen*. PT Indeks.
- Ndedi, A., & Mua, K. (2018). Challenges Facing the Fight Against Fraud and Corruption Practices in the Cameroonian Public Sector. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2559000>
- Near, J. P., Ryan, K. C., & Miceli, M. P. (1995). Results of a human resource management “experiment”: Whistle-blowing in the federal bureaucracy, 1980-1992. *Academy of Management Journal*, 369–373. <https://doi.org/10.5465/AMBPP.1995.17536657>
- Near, Janet P., Dworkin, T. M., & Miceli, M. P. (1993). Explaining the whistle-blowing process: Suggestions from power theory and justice theory. *Organization Science*, 4(3), 393–411. <https://doi.org/10.1287/orsc.4.3.393>
- Near, Janet P., & Miceli, M. P. (1985). Organizational dissidence: The case of whistle-blowing. *Journal of Business Ethics*, 4(1), 1–16. https://doi.org/10.1007/978-94-007-4126-3_8
- Near, Janet P., & Miceli, M. P. (1986). Retaliation against whistle blowers. predictors and effects. *Journal of Applied Psychology*, 137–145. <https://doi.org/10.1037/0021-9010.71.1.137>
- Near, Janet P., & Miceli, M. P. (2008). Wrongdoing, whistle-blowing, and retaliation in the U.S. government: What have researchers learned from the merit systems protection board (mspb) survey results? *Review of Public Personnel Administration*, 28(3), 263–281. <https://doi.org/10.1177/0734371X08319153>
- Near, Janet P., & Miceli, M. P. (2016). After the wrongdoing: What managers should know about whistleblowing. *Business Horizons*, 59, 105–114. <https://doi.org/10.1016/j.bushor.2015.09.007>
- Nyhan, R. C. (2000). Changing the paradigm: Trust and its role in public sector organizations. *American Review of Public Administration*, 30(1), 87–109. <https://doi.org/10.1177/02750740022064560>
- O’Dwyer, B., Owen, D., & Unerman, J. (2011). Seeking legitimacy for new assurance forms: The case of assurance on sustainability reporting. *Accounting, Organizations and Society*, 36, 31–52. <https://doi.org/10.1016/j.aos.2011.01.002>



UNIVERSITAS
GADJAH MADA

PENGARUH JAMINAN PERLINDUNGAN, RISIKO KESALAHAN, DAN MEDIASI KEPERCAYAAN TERHADAP PELAPORAN KECURANGAN PADA SALURAN PELAPORAN ANONIM

PRIYASTIWI, Prof. Dr. Abdul Halim, MBA, Ak; Dr. Ertambang Nahartyo, MBA, Ak

Universitas Gadjah Mada, 2020 | Diunduh dari <http://etd.repository.ugm.ac.id/>

Parasuraman, A., Zeithaml, V. A., Berry, L. L., Valarie, A., & Leonard, L. (1994).

Reassessment of expectations as a comparison standard in measuring service quality: Implications for further research. *Journal of Marketing*, 58(1), 111-124. 14p. 3 Diagrams.

Parasuraman, a, Zeithaml, V. a, & Berry, L. L. (1988). SERQUAL: A multiple-item scale for measuring consumer perceptions of service quality. In *Journal of Retailing* (Vol. 64, p. 28). [https://doi.org/10.1016/S0148-2963\(99\)00084-3](https://doi.org/10.1016/S0148-2963(99)00084-3)

Parasuraman, A., Zeithaml, V. A., & Berry, L. L. (1985). A conceptual model of service quality and its implications for future research. *Journal of Marketing*, 49(1), 41-50. <https://doi.org/10.2307/1251430>

Pemerintah Indonesia. (1999). *Undang-Undang Republik Indonesia Nomor 31 Tahun 1999 Tentang Pemberantasan Tindak Pidana Korupsi*. Indonesia. <https://doi.org/10.1007/s13398-014-0173-7.2>

Pemerintah Indonesia. (2006). *Undang-Undang No. 13 Tahun 2006 tentang Perlindungan Saksi dan Korban*. Sekretariat Negara.

Pemerintah Indonesia. (2014). *Undang-Undang No. 31 Tahun 2014 tentang Perubahan Undang-Undang No. 13 Tahun 2006 tentang Perlindungan Saksi dan Korban*. Sekretariat Negara.

Perego, P. (2009). Causes and consequences of choosing different assurance providers : An international study of sustainability reporting. *International Journal of Management*, 26(3), 412-425.

Peter, J. P., & Olson, J. C. (2010). *Consumer Behavior and Marketing Strategy* (9th ed.). Mcgraw-Hill.

Pickering, J. C., & Klinger, D. A. (2016a). Enhancing police legitimacy by promoting safety culture. *Sociology of Crime Law and Deviance*, 21, 21-39. <https://doi.org/10.1108/S1521-613620160000021002>

Pickering, J. C., & Klinger, D. A. (2016b). The politics of policing: Between force and legitimacy enhancing police legitimacy by promoting safety culture. *Sociology of Crime, Law and Deviance*, 21, 21-39. <https://doi.org/10.1108/S1521-613620160000021002>

Pittroff, E. (2014). Whistle-blowing systems and legitimacy theory: A study of the motivation to implement whistle-blowing systems in german organizations. *Journal of Business Ethics*, 124, 399-412. <https://doi.org/10.1007/s10551-013-1880-2>

PwC. (2020). Global Economic Crime and Fraud Survey 2020. In PwC.

Rains, S. A. (2007). The impact of anonymity on perceptions of source credibility and influence in computer-mediated group communication: A test of two competing hypotheses. *Communication Research*, 34(1), 100-125. <https://doi.org/10.1177/0093650206296084>

Ramirez, M. K. (2007). Blowing the whistle on whistleblower protection: A tale of reform versus power. *University of Cincinnati Law Review*.

Reverte, C. (2009). Determinants of corporate social responsibility disclosure ratings by

- Robinson, S. N., Robertson, J. C., & Curtis, M. B. (2012). The effects of contextual and wrongdoing attributes on organizational employees' whistleblowing intentions following fraud. *Journal of Business Ethics*, 106(2), 213–227. <https://doi.org/10.1007/s10551-011-0990-y>
- Rossi, A., & Tarquinio, L. (2017). An analysis of sustainability report assurance statements: Evidence from Italian listed companies. *Managerial Auditing Journal*, 32(6), 578–602. <https://doi.org/10.1108/MAJ-07-2016-1408>
- Rothschild, Joyce Miithe, T. D. (1999). Whistle-blower disclosures and management retaliation. *Work and Occupations*, 42(5), 886–901. <https://doi.org/10.1177/0730888499026001006>
- Rothschild, & Mithe, J. (2013). The fate of whistleblowers in nonprofit organizations. *Nonprofit and Voluntary Sector Quarterly*, 42(5), 886–901. <https://doi.org/10.1177/0899764012472400>
- Ruscio, K. P. (1996). Trust, democracy, and public management: A theoretical argument. *Journal of Public Administration Research and Theory*, 6(3), 461–477. <https://doi.org/10.1093/oxfordjournals.jpart.a024321>
- Salminen, A., & Ikola-Norrbacka, R. (2010). Trust, good governance and unethical actions in Finnish public administration. *International Journal of Public Sector Management*, 23(7), 647–668. <https://doi.org/10.1108/09513551011078905>
- Sari, W. I. R. (2017). The role of regulations on administrative and practices in improving quality of services in public organizations. *Cogent Business & Management*, 4(1), 1–16. <https://doi.org/10.1080/23311975.2017.1396952>
- Sawyer, K. R., Johnson, J., & Holub, M. (2010). The necessary illegitimacy of the whistleblower. *Business & Professional Ethics Journal*, 29(1–4), 85–107.
- Schoorman, F. D., Mayer, R. C., & Davis, J. H. (2007). An integrative model of organizational trust: Past, present, and future. *Academy of Management Review*, 32(2), 344–354. <https://doi.org/10.5465/AMR.2007.24348410>
- Schulz, A. K. D., & Cheng, M. M. (2002). Persistence in capital budgeting reinvestment decisions - Personal responsibility antecedent and information asymmetry moderator: A note. *Accounting and Finance*, 42(1), 73–86. <https://doi.org/10.1111/1467-629X.00004>
- Seifert, D. L., Stammerjohan, W. W., & Martin, R. B. (2014). Trust, organizational justice, and whistleblowing: A research note. *Behavioral Research in Accounting*, 26(1), 157–168. <https://doi.org/10.2308/bria-50587>
- Seifert, D. L., Sweeney, J. T., Joireman, J., & Thornton, J. M. (2010). The influence of organizational justice on accountant whistleblowing. *Accounting, Organizations and Society*, 35, 707–717. <https://doi.org/10.1016/j.aos.2010.09.002>
- Sims, R. L., & Keenan, J. P. (1998). Predictors of external whistleblowing: Organizational and intrapersonal variables. *Journal of Business Ethics*, 17(4), 411–421. <https://doi.org/10.1023/A:1005763807868>



- Smith, S. M., & Shaffer, D. R. (2000). Vividness can undermine or enhance message processing: The moderating role of vividness congruency. *Personality and Social Psychology Bulletin*, 26(7), 769–779. <https://doi.org/10.1177/0146167200269003>
- Stevens. (2002). The effects of reputatiton and ethics on budgetary slack. *Journal of Management Accounting Research*, 14, 153–170.
- Suchman, M. C. (1995). Managing legitimacy: Strategic and institutional approaches. *Academy of Management Review*, 20(3), 571–610. <https://doi.org/10.5465/AMR.1995.9508080331>
- Taiwo, S. F. (2015). Effects of Whistle Blowing Practices on Organizational Performance in the Nigerian Public Sector: Empirical Facts from selected Local Government in Lagos & Ogun State. In *Journal of Marketing and Management* (Vol. 6, Issue 1).
- Taylor, E. Z., & Curtis, M. B. (2010). An examination of the layers of workplace influences in ethical judgments: Whistleblowing likelihood and perseverance in public accounting. *Journal of Business Ethics*, 93, 21–37. <https://doi.org/10.1007/s10551-009-0179-9>
- Taylor, E. Z., & Curtis, M. B. (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>
- Teas, R. K. (1993). Consumer expectations and the measurement of perceived service quality. *Journal of Professional Services Marketing*, 8(2), 33–54. https://doi.org/10.1300/J090v08n02_05
- Triastuti, A., Jati, S. P., & Warsono, H. (2019). Factors affecting intensity whistleblowing of employees on the potential fraud of the national health insurance program. *Unnes Journal of Public Health*, 8(2). <https://doi.org/10.15294/ujph.v0i0.29966>
- Trongmateerut, P., & Sweeney, J. T. (2013). The Influence of subjective norms on whistleblowing: A cross-cultural investigation. *Journal of Business Ethics*, 112, 437–451. <https://doi.org/10.1007/s10551-012-1270-1>
- Trotman, K. T., & Bradley, G. W. (1981). Associations between social responsibility disclosure and characteristics of companies. *Accounting, Organizations and Society*, 6(4), 335–362. [https://doi.org/10.1016/0361-3682\(81\)90014-3](https://doi.org/10.1016/0361-3682(81)90014-3)
- Ueltschy, L. C., Krampf, R. F., & Yannopoulos, P. (2004). A cross-national study of perceived consumer risk towards online (internet) purchasing. *Multinational Business Review*, 12(2), 59–82. <https://doi.org/10.1108/1525383X200400010>
- Usoof-Thowfeek, R., Janoff-Bulman, R., & Tavernini, J. (2011). Moral judgments and the role of social harm: Differences in automatic versus controlled processing. *Journal of Experimental Social Psychology*, 47(1), 1–6. <https://doi.org/10.1016/j.jesp.2010.07.016>
- Vadera, A. K., Aguilera, R. V., & Caza, B. B. (2009). Making sense of whistle-blowing's antecedents: Learning from research on identity and ethics programs. *Business Ethics Quarterly*, 19(4), 553–586. <https://doi.org/10.5840/beq200919432>
- Valentine, S., Greller, M. M., & Richtermeyer, S. B. (2006). Employee job response as a function of ethical context and perceived organization support. *Journal of Business Research*, 59(5), 582–588. <https://doi.org/10.1016/j.jbusres.2005.06.004>



UNIVERSITAS
GADJAH MADA

PENGARUH JAMINAN PERLINDUNGAN, RISIKO KESALAHAN, DAN MEDIASI KEPERCAYAAN TERHADAP PELAPORAN KECURANGAN PADA SALURAN PELAPORAN ANONIM

PRIYASTIWI, Prof. Dr. Abdul Halim, MBA, Ak; Dr. Ertambang Nahartyo, MBA, Ak

Universitas Gadjah Mada, 2020 | Diunduh dari <http://etd.repository.ugm.ac.id/>

Vandekerckhove, W., & Commers, M. S. R. (2004). Whistle blowing and rational loyalty. *Journal of Business Ethics*, 53(1–2), 225–233. <https://doi.org/10.1023/B:BUSI.0000039411.11986.6b>

Vandekerckhove, W., & Lewis, D. (2012). The content of whistleblowing procedures: A critical review of recent official guidelines. *Journal of Business Ethics*, 108, 253–264. <https://doi.org/10.1007/s10551-011-1089-1>

Varelius, J. (2009). Is whistle-blowing compatible with employee loyalty? *Journal of Business Ethics*. <https://doi.org/10.1007/s10551-008-9769-1>

Vermeer, T. E. (2005). Do CEO/CFO certifications provide a signal of credible ifnancial reporting? *Research in Accounting Regulation*, 18, 163–175. [https://doi.org/10.1016/S1052-0457\(05\)18008-4](https://doi.org/10.1016/S1052-0457(05)18008-4)

Wainberg, J., & Perreault, S. (2016). Whistleblowing in audit firms: Do explicit protections from retaliation activate implicit threats of reprisal? *Behavioral Research in Accounting*, 28(1), 83–93. <https://doi.org/10.2308/bria-51122>

Wallmeier, N. (2018). The Hidden Costs of Whistleblower Protection. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3111844>

Werbel, J. D., & Henriques, P. L. (2009). Different views of trust and relational leadership: Supervisor and subordinate perspectives. *Journal of Managerial Psychology*, 24(8), 780–796. <https://doi.org/10.1108/02683940910996798>

Yang, Q., Pang, C., Liu, L., Yen, D. C., & Michael Tarn, J. (2015). Exploring consumer perceived risk and trust for online payments: An empirical study in China’s younger generation. *Computers in Human Behavior*, 50, 9–24. <https://doi.org/10.1016/j.chb.2015.03.058>

Zhang, F.-W., Liao, J.-Q., Yuan, J.-M., & Branch, G. (2016). Ethical leadership and whistleblowing: collective moral potency and personal identification as mediators. *Social Behavior and Personality*, 44(7), 1223–1232. <https://doi.org/10.2224/sbp.2016.44.7.1223>

Zhang, J., Pany, K., & Reckers, P. M. J. (2013). Under which conditions are whistleblowing “best practices” best? *Auditing*, 32(3), 171–181. <https://doi.org/10.2308/ajpt-50451>

Zorio, A., García-Benau, M. A., & Sierra, L. (2013). Sustainability development and the quality of assurance reports: Empirical evidence. *Business Strategy and the Environment*, 22(7), 484–500. <https://doi.org/10.1002/bse.1764>