

DAFTAR PUSTAKA

- Adawiyah, Wiwie R., and Najmudin (2011). Studi tentang Intervensi Etika dan Peningkatan Moral Mahasiswa. *Jurnal Bisnis dan Ekonomi* 18, 69-83.
- Arnold, D. F. and L. A. Ponemon. (1991). Internal Auditors Perceptions of Whistle Blowing and The Influence of Moral Reasoning: An Experiment. *Auditing: A Journal of Practice and Theory* 10, 1-15.
- Al-ansari, E. M. (2000). Effect of Gender and Education on the Moral Reasoning of Kuwait University Students, *Social Behaviour and Personality*, 30, 1: 75-82.
- Baird, Jane E. and Zelin, Robert C. (2007). Personal Values and Ethical Viewpoints of Accounting Major: How Do They Compare to Other Students? *Journal of Legal, Ethical, and Regulatory Issue* 10.
- Banowitz, Mari Feeney. (2002). Analysis and Comparison of the Moral Development of Student Required to Graduate with an Ethic Course. Ph.D, Dissertation, Florida International University, United States. ABI/UNFORM Global Database.
- Bloogood, J. M., Turnley, W. H., and Mudrack, Peter. (2007). The Influence of Ethics Instruction, Religiosity, and Intelligence on Cheating Behaviour. *Journal of Business Ethics* 82, 557-571.
- Byrnes, N., M. McNamee, D. Brady, and L. Lavelle. (2002). Accounting in Crisis: Reform is Urgent. Here's What Needs to be Done. *Business Week* (January 28): 44-48.
- Clark, J. W. and Dowson, L. E.(1996). Personal Religiousness and Ethical Judgements: An Empirical Analysis. *Journal of Business Ethics*, 15,3: 359.
- Conroy, S. and Emerson, T. (2004). Business Ethics and Religion: Religiosity as a Predictor of Ethical Awareness among Students. *Journal of Business Ethics*, 50(4), 383-396.
- Cotham, P. C.(1985). *The Heart and Soul of Business: A Christian Perspective*, Franklin, TN. Providence House Publishers.
- Duska, R. F. (1991). What's the Point of Business Ethics Course? *Business Ethics Quarterly, Volume 1, Issue 4*, 335-354.
- Ebaugh, H. R., J. S. Chavets and P. F. Pipes. (2006). Where's the Faith in Faith-Base Organizations? Measures and Correlates of Religiosity in Faith-based Social Service Conditions'. *Social Forces* 84, 2259-2272.

- Enyon, G., Hill, N and Stevents, K. (1997). Factor That Influence the Moral Reasoning Abilities of Accountants: Implication for Universities and the Profession. *Journal of Business Ethics*, 16 (12/13), 1297-1309.
- Fleming, D. M., Romanus, R. N., and Lightner, S. M. (2009). The Effect of Professional Context on Accounting Students' Moral Reasoning. *Issue in Accounting Education*, 13-30.
- Gaarfland, J., M. Kaptein and C.(2006). Business Dilemmas and Religious Belief: An Explorative Study Among Dutch Executive'. *Journal of Business Ethics* 66, 53-70.
- Gaffikin, M., and Lindawati, A.(2012). The Moral Reasoning of Public Accountants in the Development of a Code of Ethics: the Case of Indonesia. *Australian Accounting Business and Finance Journal*, 3-28.
- Jensen, M. 2003. Paying people to lie: The truth about the budgeting process. *European Financial Management* 9 (3): 379–406.
- Johnson, Eric N., Fleischman, Gary M., Valentine, Sean, and Walker, Kenton B. Managers Ethical Evaluations of Earning Management and Its Consequences. *Contemporary Accounting Research* 29, 910-927.
- Jewe, R. D. (2008). Do Business Ethics Courses Work? The Effectiveness of Business Ethics Education: An Empirical Study. *The Journal of Global Business Issues*, 1-7.
- Keraf, A. Sonny. (1998). *Etika Bisnis: Tuntunan dan Relevansinya*. Yogyakarta: Kanisius.
- KPK. Statistik Penanganan Tindak Pidana Korupsi Berdasarkan Tingkat Jabatan. <http://acch.kpk.go.id/statistik-penanganan-tindak-pidana-korupsi-berdasarkan-tingkat-jabatan>. (Diakses 15 Januari 2015, 17.20)
- Liyanarachchi, Gregory and Newdick, Chris. (2009). The Impact of Moral Reasoning and Retaliation on Whistle-Blowing: New Zealand Evidence. *Journal of Business Ethics* 89, 37-57.
- Longenecker, J. G., J. A. McKinney and C. W. Moore. (2004). Religious Intensity, Evangelical Christianity, and Business Ethics: An Empirical Study. *Journal of Business Ethics* 11, 129-135.
- Maroney, J. J., and McDevitt, R. E.(2008). The Effect of Moral Reasoning on Financial Reporting Decisions in a Post Sarbanes-Oxley Environment. *Behaviour Research in Accounting*, 89-110.
- Mayhew, Brian W., and Murphy, Pamela R. (2008). The Impact of Ethics Education on Reporting Behavior. *Journal of Business Ethics*. 86: 397-416.

- Menzel, D. C. (1997). Teaching Ethics and Values in Public Administration: Are we Making a Difference?. *Public Administration Review* 57 (3), 224-230.
- Mercier, Hugo.(2010). What Good is Moral Reasoning?.
- Pascarella, E. T., & Terenzini, P. T. (2005). How college affects students: A third decade of research. San Francisco, CA: Jossey-Bass.
- Porco, B. (2003). Factors Affecting the Cognitive Moral Development of Undergraduate Accounting Students: Ethics Education, Internship, Volunterism, and Beta Alpha Psi. Ph.D. Dissertation, Fordham University, United States. New York.
- Sekaran, U., and Bougie, R.(2010). *Research Methodsfor Business: A Skill Building Approach* 5th edition. West Sussex: John Wiley & Sons Ltd.
- Sigit P., T. H. (2012). *Etika Bisnis Modern: Pendekatan Pemangku Kepentingan*. Yogyakarta: UPP STIM YKPN.
- Supomo, Bambang dan Indrianto, Nur. (1999). *Metodologi Penelitian Bisnis*. Yogyakarta: BPFPE.
- Thorne, L. (2000). The Development of Two Measures to Asses Accountants' Prespective and Delibeative Moral Reasoning. *Behavioral Research in Accounting*, 139-169.
- Tiliouine, Habib, Cummins, Robert A., and Davern, Melanie. (2009). Islamic Religiosity, Subjective Well-Being, and Health. *Mental Health, Religion, and Culture* 12, 55-74.
- Trail, C., Reiter, H. I., Bridge, M., Stevanowska, P., Schmuck, M., and Norman, G. Impact of Field Study, College and Year on Calculation of Cumulative Grade Point Average. *Advance in Health and Sciences Education* 13, 253-261.
- Velazques, M. G. (1998). *Business Ethics: Concept and Cases*, 4th ed. Upper Saddle River. New Jersey: Prentice Hall.
- Valipour, H., Salehi, M., & Rostami, V. (2012). The effects of experience and education on perceiving theimportance of ethical factors and commitment to code of professional conduct—case of Iran'saccounting society. *American Journal of Scientific Research*, 52, 78–87.
- Walker, A. G., Smither, J. W., and Debode, Jason. (2011). The Effect of Religiosity on Ethical Judgment. *Journal of Business Ethics*. 106: 427-452.
- Wikipedia. Agama di Indonesia. http://id.wikipedia.org/wiki/Agama_di_Indonesia. (Diakses 10 Desember 2014, 14.00)
- Wikipedia. Indeks Prestasi. http://id.wikipedia.org/wiki/Indeks_Prestasi. (Diakses 20

Januari 2015, 20.10)

- Woodbine, G. and Chou. T. (2003). Consumer Ethics: The Nexus between Religious Affiliation and The Perception of Business Students in the Asian Region. *Indonesian Management and Accounting Research*, 2, 1: 60-80.
- Woodbine, G., Porter, Stacey, and Saat, Maisarah. (2009). Does Religiosity Influence Ethical Sensitivity? An Investigation on Malaysia Future Accountants. *Malaysian Accounting Review* 8, 17-41.
- Woodbine, G., Porter, Stacey, and Saat, Maisarah. (2010). An Exploratory Study of the Impact of Malaysian Ethics Education on Ethical Sensitivity. *Journal of Business Ethics Education* 7, 39-62.
- Worden, S.(2005). Religion in Strategic Leadership: A Positivistic, Normative Theological, and Strategic Analysis. *Journal of Business Ethics* 57, 221-239.1
- Zhang, Pidi and W. L. Smith. (2011). From High School to College: The Transition of Black and White Study. *Journal of Black Studies* 42(5), 828-845.