

DAFTAR PUSTAKA

- ACFE Indonesia. 2020. *Survei Fraud Indonesia 2019*. Jakarta: ACFE Indonesia Chapter.
- ACFE. 2018. *Report to the Nations : Global Study on Occupational Fraud and Abuse*. ACFE.
- Ahmad, Syahrul Ahmar. 2011. "Internal Auditors and Internal Whistleblowing Intentions: A Study of Organisational, Individual, Situational and Demographic Factors." *Disertasi*. Cowan University.
- Akbar, Taufiq, Suhernita, dan Efa Yonnedi. 2016. "Pengaruh Saluran Pelaporan Pelanggaran dan Personal Cost Terhadap Minat Untuk Melaporkan Kecurangan Pada Pengadaan Barang / Jasa Pemerintah." *Simposium Nasional Akuntansi XIX* 1-25.
- Anam, Khairul. 2021. "Terbelit Setoran Untuk Lantai Delapan." *Tempo*. Jakarta: PT Tempo Inti Media Tbk., 6 Maret. 78-82.
- Brennan, N. dan J. Kelly. 2007. "A Study of Whistleblowing among Trainee Auditors." *The British Accounting Review* 39(1): 61-87.
- Brief, A. P., dan Motowildo, S. J. 1986. Prosocial Organizational Behaviors. *The Academy of Management Review*, 11(4), 710-725
- Brigham, F. dan Houston, J. 2001. *Dasar-Dasar Manajemen Keuangan*. Edisi 8, Buku 2. Jakarta: Salemba Empat.
- Campbell, G. 2013. Snitch or Savior? How the Modern Cultural Acceptance of Pharmaceutical Company Employee External Whistleblowing is Reflected in Dodd-Frank and the Affordable Care Act. *University of Pennsylvania Journal of Business Law*, 15(2): 565-597.
- Chaudhary, Narendra Singh, Kriti Priya Gupta, dan Shivinder Phoolka. 2019. "A Study of Whistleblowing Intentions of Teachers Working in Higher Education Sector." *International Journal of Law and Management* 106-132. doi:<https://doi.org/10.1108/IJLMA-10-2017-0253>.
- Cheng, Jin, Haiqing Bai, dan Xijuan Yang. 2019. "Ethical Leadership and Internal Whistleblowing: A Mediated Moderation Model." *Journal of Business Ethics* 155 (1): 115-130.
- Chiu, R. K. 2003. Ethical Judgement and Whistleblowing Intention : Examining the Moderating Role of Locus of Control. *Journal of Business Ethics*, 43(1) : 65-74

- Cortina, Lilia M., dan Vicki J. Magley. 2003. "Raising Voice, Risking Retaliation: Events Following Interpersonal Mistreatment in the Workplace." *Journal of Occupational Health Psychology* 8 (4): 247-265.
- Dhamija, Sanjay, dan Rai Snigdha. 2018. "Role of Retaliation and Value Orientation in Whistleblowing Intentions." *Asian J Bus Ethics* 7: 37-52.
- Dozier, Marcia P. Micelli dan Janelle Brinker. 1985. "Potential Predictors of Whistle-Blowing: A Prosocial Behavior Perspective." *The Academy of Management Review* (Academy of Management) 823-836. <http://www.jstor.org/stable/258050>.
- Fasterling, B., dan David Lewis. 2014. "Leaks, Legislation and Freedom of Speech : How Can the Law Effectively Promote Public Interest Whistleblowing." *International Labour Review* 153 (1): 71-92.
- Fragale, Alison R., Benson Rosen, Carol Xu, dan Iryna Merideth. 2009. "The Higher They Are, The Harder They Fall : The Effects of Wrongdoer Status on Observer Punishment Recommendations and Intentionality Attributions." *Organizational Behavior and Human Decision Processes* 108 (1): 53-65.
- Gao Jingyu, Robert Greenberg dan 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* (Springer) 126 (1): 85-99. <https://www.jstor.org/stable/24702306>.
- Gao, Jingyu, Robert Greenberg, dan 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.
- Gao, Lei, dan Alisa G. Brink. 2017. "Whistleblowing Studies in Accounting Research: A Review of Experimental Studies on the Determinants of Whistleblowing." *Journal of Accounting Literature* 38: 1-13.
- Ghozali, I. 2016. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. 8. Semarang: Universitas Diponegoro.
- Gujarati, Damodar N., dan Dawn C. Porter. 2009. *Basic Econometrics*. 5. New York: McGraw-Hill/Irwin.
- Habbe, Abdul H., Syarifuddin Rasyid, Hermita Arif, dan Iskandar Muda. 2019. "Measuring internal auditor's intention to blow the whistle (a Quasi-experiment of internal auditors in the local government)." *Business: Theory and Practice* 20: 224-233.

- Hartono, Jogyanto. 2017. *Metode Penelitian Bisnis*. 6. Yogyakarta: Universitas Gadjah Mada.
- Institute for Criminal Justice Reform. 2017. *Daud Ndakularak : Whistleblower/Pelapor Korupsi di NTT yang Diancam Pidana*. 9 Agustus. Diakses Maret 21, 2021. <https://icjr.or.id/daud-ndakularak-whistleblowerpelapor-korupsi-di-ntt-yang-diancam-pidana/>.
- Johansson, Elka, dan Peter Carey. 2016. "Detecting Fraud: The Role of the Anonymous Reporting Channel." *Journal of Business Ethics* 139 (2): 391-409.
- Kabay, M. E. 1998. "Anonymity and Pseudonymity in Cyberspace: Deindividuation, Incivility and Lawlessness Versus Freedom and Privacy." *Annual Conference of the European Institute for Computer Anti-virus Research (EICAR)*. Munich. 1-40.
- Kaplan, Steven E., Kurt Pany, Janet Samuels, dan Jian Zhang. 2012. "An Examination of Anonymous and Non-Anonymous Fraud Reporting Channels." *Advances in Accounting, Incorporating Advances in International Accounting* 28 (1): 88-95. doi:<https://doi.org/10.1016/j.adiac.2012.02.008>.
- Larasati, Meita. 2015. "Pengaruh Penalaran Moral, Retaliasi dan Emosi Negatif terhadap Kecenderungan Individu untuk Melakukan Whistleblowing." *Tesis*.
- Liyanarachchi, G. A., & Adler, R. 2011. "Accountants' whistle-blowing intentions: the impact of retaliation, age, and gender." *Australian Accounting Review* 21(2): 167-182.
- Liyanarachchi, G., dan C. Newdick. 2009. "The Impact on Moral Reasoning and Retaliation on Whistle-Blowing : New Zealand Evidence." *Journal of Business Ethics* 89 (1): 37-57.
- Menk, Karl B. 2011. "The Impact of Materiality, Personality Traits, and Ethical Position on Whistle-Blowing Intentions." *Disertasi*. Virginia: Virginia Commonwealth University.
- Mesmer-Magnus, Jessica R., dan C. Viswesvaran. 2005. "Whistleblowing in Organizations: An Examination of Correlates of Whistleblowing Intentions, Actions, and Retaliation." *Journal of Business Ethics* 62: 277-297.
- Miceli, M. P., dan J. P. Near, dan T. M Dworkin. 2008. *Whistle-Blowing in Organizations (Lea's Organization and Management Series)*. New York: Routledge, Taylor & Francis Group.

- Near, Janet P., dan Marcia P. Miceli. 1985. "Organizational Dissidence: The Case of Whistle-Blowing." *Journal of Business Ethics* 4 (1): 1-16.
- Park, Heungsik, John Blenkinsopp, dan Myeongsil Park. 2014. "The Influence of an Observer's Value Orientation and Personality Type on Attitudes Toward Whistleblowing." *Journal of Business Ethics* 120 (1): 121-129.
- Penner, L. A., B. A. Fritzsche, J. P. Craiger, dan T. R. Freifeld. 1995. "Measuring the Prosocial Personality. In J. Butcher dan C. D. Spielberger (Eds.)." *Advances in Personality Assessment* 10: 1-35.
- Rehg, Michael T., Marcia P. Miceli, Janet P. Near, dan James R. Van Scotter. 2008. "Antecedents and Outcomes of Retaliation against Whistleblowers: Gender Differences and Power Relationships." *Organization Science* 19 (2): 221-240.
- Rosyadi, Imron. 2020. *Menyoal Pengawasan Industri Keuangan*. 19 Agustus. Diakses Maret 19, 2021. <https://analisis.kontan.co.id/news/menyoal-pengawasan-industri-keuangan>.
- Rothschild, J., dan T. D. Miethe. 1999. "Whistle-Blower Disclosures and Management Retaliation: The Battle to Control Information about Organization Corruption". *Work and Occupations* 26(1) : 107-128.
- Sampaio, Diego B.D., dan Filipe Sobral. 2013. "Speak now or forever hold your peace? An essay on whistleblowing and its interfaces with the Brazilian culture." *BAR - Brazilian Administration Review* 10 (4): 370-388.
- Sekaran, Uma, dan Roger Bougie. 2016. *Research Methods for Business: A Skill Building Approach*. 7. Inggris: John Wiley & Sons Ltd.
- Septianti, Windy. 2013. "Pengaruh Faktor Organisasional, Individual, Situasional, dan Demografis Terhadap Niat Melakukan Whistleblowing Internal." *Tesis*. Program Sains dan Doktor Universitas Gadjah Mada.
- Shaidra, Aisha. 2021. "Auditor Independen Sedang Mendalami Temuan di Askrindo." *Tempo*. Jakarta: PT Tempo Inti Media Tbk., 6 Maret. 83.
- Shawver, Tara. 2008. "What Accounting Students Think About Whistleblowing." *Management Accounting Quarterly* 9 (4): 33-41.
- Sulistyowati, Retno. 2021. "Sigi Beriring Perombakan Direksi." *Tempo*. Jakarta : PT Tempo Inti Media Tbk., 6 Maret. 84-85.
- Sumarto, dan Yan Rahadian. 2020. "Evaluasi Penerapan Metode Penghitungan Kerugian Negara dalam Membantu Penanganan Kasus Tindak Pidana Korupsi." *Jurnal Aset (Akuntansi Riset)* 12 (1): 117-129. <https://ejournal.upi.edu/index.php/aset/article/view/23866/12315>.

- Supriyadi. 2020. "The Effect of Individual and Organizational Factors on Internal Auditors' Moral Courage to Report Fraud." *The Indonesian Journal of Accounting Research* 23 (2): 263-292. doi:<http://doi.org/10.33312/ijar.495>.
- Suryono, Erwan, dan Anis Chariri. 2016. "Sikap, Norma Subjektif, dan Intensi Pegawai Negeri Sipil Untuk Mengadukan Pelanggaran (Whistle-Blowing)." *Jurnal Akuntansi dan Keuangan Indonesia* 13 (1): 102-115. doi:<https://doi.org/10.21002/jaki.2016.06>.
- Wainberg, J., dan S. Perreault. 2016. "Whistleblowing in Audit Firms: Do Explicit Protections from Retaliation Activate Implicit Threats of Reprisal?" *Behavioral Research in Accounting* 28: 83-93.
- Wibisono, Anton, Faisal, dan Fuad. 2018. "Determinan Intensi Pelaporan Pelanggaran: Studi Empiris pada Direktorat Jenderal Kekayaan Negara." *Jurnal Ekonomi dan Bisnis* 21 (2): 203-218. doi:<https://doi.org/10.24914/jeb.v21i2.1985>.
- Winardi, Rijadh Djatu. 2013. "The Influence of Individual and Situational Factors on Lower-Level Civil Servants' Whistle-Blowing Intention in Indonesia." *Journal of Indonesian Economy and Business* 28 (3): 361-376.
- Yang, Ling, dan Ruilian Xu. 2020. "The Effects of Retaliation on Whistleblowing Intentions in China Banking Industry." *Journal of Accounting & Organizational Change* 16 (2): 215-235. doi:10.1108/JAOC-05-2019-0049.