

## DAFTAR PUSTAKA

- Achmat, Z. (1988). Theory of Planned Behavior Masihkah Relevan, 1–26. Retrieved from [https://www.academia.edu/6121811/THEORY\\_OF\\_PLANNED\\_BEHAVIOR\\_MASIHKAH\\_RELEVAN](https://www.academia.edu/6121811/THEORY_OF_PLANNED_BEHAVIOR_MASIHKAH_RELEVAN)
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50, 179–211. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T)
- Association of Certified Fraud Examiners. (2016). *Report to the nations on occupational fraud and abuse: 2016 global fraud study*. Association of Certified Fraud Examiners. Retrieved from <https://www.acfe.com/rtn2016/docs/2016-report-to-the-nations.pdf>
- Bobek, D. D., & Hatfield, R. C. (2008). An Investigation of the Theory of Planned Behavior and the Role of Moral Obligation in Tax Compliance. *Behavioral Research in Accounting*, 15(1), 13–38. <https://doi.org/10.2308/bria.2003.15.1.13>
- Carpenter, T. D., & Reimers, J. L. (2005). Unethical and fraudulent financial reporting: Applying the theory of planned behavior. *Journal of Business Ethics*, 60(2), 115–129. <https://doi.org/10.1007/s10551-004-7370-9>
- Chang, M. K. (1998). Predicting Unethical A Comparison of the Theory Action of Reasoned and the Theory of Planned Behavior. *Journal of Business Ethics*, 17(16), 1825–1834. Retrieved from <https://link.springer.com/article/10.1023/A:1005721401993>
- Daivitri, A. N. (2013). Pengaruh pertimbangan etis dan komponen perilaku terencana pada niat whistleblowing internal dengan locus of control sebagai variabel pemoderasi. Universitas Gadjah Mada. Retrieved from [http://etd.repository.ugm.ac.id/index.php?mod=penelitian\\_detail&sub=PenelitianDetail&act=view&typ=html&buku\\_id=63322&obyek\\_id=4](http://etd.repository.ugm.ac.id/index.php?mod=penelitian_detail&sub=PenelitianDetail&act=view&typ=html&buku_id=63322&obyek_id=4)
- Departemen Pengembangan Pengawasan dan Manajemen Krisis. (2016). Laporan Profil Industri Perbankan (LPIP) 2016. Retrieved from [https://www.ojk.go.id/id/kanal/perbankan/data-dan-statistik/laporan-profil-industri-perbankan/Documents/lpip tw-ii-2016 email.pdf](https://www.ojk.go.id/id/kanal/perbankan/data-dan-statistik/laporan-profil-industri-perbankan/Documents/lpip%20tw-ii-2016%20email.pdf)
- Dwiridotjahjono, J. (2009). Penerapan Good Corporate Governance : Manfaat Dan Tantangan Serta Kesempatan Bagi Perusahaan Publik Di Indonesia. *Jurnal Administrasi Bisnis*, 5(2), 101–112. Retrieved from <http://journal.unpar.ac.id/index.php/JurnalAdministrasiBisnis/article/viewFile/2108/1918>

- Effendi M. Arief. (2006). "Perkembangan Profesi internal audit abad 21." Seminar/Kuliah umum Universitas Internasional Batam. Retrieved from <https://muharieffendi.files.wordpress.com/2007/12/makalah-perkembangan-profesi-internal-audit-abad-21.pdf>
- Elias, R. (2008). Auditing students ' professional commitment and anticipatory socialization and their relationship to whistleblowing. Retrieved from <https://www.emeraldinsight.com/doi/abs/10.1108/02686900810857721>
- Ghozali, I. (2017). Aplikasi Analisis Multivariate Dengan Program AMOS 24 Update Bayesian SEM. *Edisi Ketujuh*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2018). Aplikasi Analisis Multivariate SPSS 25 Edisi 9. Semarang: Universitas Diponegoro.
- Gillett, P. R., & Uddin, N. (2005). CFO intentions of fraudulent financial reporting. *Auditing: A Journal of Practice & Theory*, 24(1), 55–75. Retrieved from <https://www.aaajournals.org/doi/abs/10.2308/aud.2005.24.1.55>
- Hartono, J. (2013). Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-Pengalaman (Edisi 6). Yogyakarta, Indonesia: BPFE UGM.
- Hays, J. B. (2013). *An investigation of the motivation of management accountants to report fraudulent accounting activity: Applying the theory of planned behavior*. Nova Southeastern University. Retrieved from <https://search.proquest.com/openview/d237c40277e986ccfbc86ee74beb6b45/1?pq-origsite=gscholar&cbl=18750&diss=y>
- International Standard on Auditing (ISA) 240. (2009). The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements, 155–197. Retrieved from <https://www.ifac.org/system/files/downloads/a012-2010-iaasb-handbook-isa-240.pdf>
- Iskandar, A., & Saragih, R. (2018). The Influence of Attitude Toward the Behavior, Subjective Norms, and Perceived Behavioral Control on Whistleblowing Intention and Behavior of CPNS. Retrieved from <http://jurnal.bpk.go.id/index.php/TAKEN/article/viewFile/142/72>
- Janet P, N., & Miceli, M. P. (1985). Potential Predictors of Whistleblowing. A Prosocial Behavior Perspective. *Academy of Management Review*, 10(4), 823–836. <https://doi.org/10.5465/AMR.1985.4279105>
- Kamus Besar Bahasa Indonesia (KBBI). (2019). Kamus Besar Bahasa Indonesia Online. Retrieved from <https://kbbi.web.id/niat>

- Komite Nasional Kebijakan Governance. (2008). Pedoman Sistem Pelaporan Pelanggaran - SPP (Whistleblowing System - WBS) 2008. Retrieved from <http://whistleblowingindonesia.com/portal/wp-content/uploads/2014/10/Pedoman-Pelaporan-PelanggaranWhistleblowing-System-WBS.pdf>
- Lembaga Perlindungan Saksi dan Korban. (2011). Memahami Whistleblower, 127. Retrieved from [https://www.lpsk.go.id/upload/Buku\\_Wistleblowers.pdf](https://www.lpsk.go.id/upload/Buku_Wistleblowers.pdf)
- Mesmer-magnus, J. R., & Viswesvaran, C. (2005). Whistleblowing in organizations: An examination of correlates of whistleblowing intentions, actions, and retaliation. *Journal of Business Ethics*, 02, 277–297. Retrieved from <https://link.springer.com/article/10.1007/s10551-005-0849-1>
- Mohammad Fikar. (2013). Analisis Dampak Penerapan Whistleblowing System pada Efektivitas Pengendalian Internal (Studi Kasus pada PT Pertamina [Persero]), (1994), 1–21. Retrieved from [http://etd.repository.ugm.ac.id/index.php?mod=penelitian\\_detail&sub=PenelitianDetail&act=view&typ=html&buku\\_id=65040&obyek\\_id=4](http://etd.repository.ugm.ac.id/index.php?mod=penelitian_detail&sub=PenelitianDetail&act=view&typ=html&buku_id=65040&obyek_id=4)
- Murniati, M. P., Purnamasari, S. V., Ratnaningsih, S. D. A., Advensia, A., Sihombing, R. P., & Warastuti, Y. (2013). Alat-alat Pengujian Hipotesis. *Semarang: Universitas Katolik Soegijapranata*.
- Olander, S. (2004). Whistleblowing Policy: An Element of Corporate Governance. *Management Quarterly*, 45(4), 2. Retrieved from <https://www.questia.com/library/journal/1G1-126849214/whistleblowing-policy-an-element-of-corporate-governance>
- Park, H., & John, B. (2009). Whistleblowing as Planned Behavior – A Survey of South Korean Police Officers. *Journal of Business Ethics*, 85(4), 545–556. Retrieved from <https://link.springer.com/article/10.1007/s10551-008-9788-y>
- Patel, C. (2003). Some cross-cultural evidence on whistle-blowing as an internal control mechanism. *Journal of International Accounting Research*, 2(1), 69–96. Retrieved from <https://aaapubs.org/doi/abs/10.2308/jiar.2003.2.1.69>
- Rustiarini, N. W., & Sunarsih, N. M. (2017). Factors influencing the whistleblowing behaviour: A perspective from the theory of planned behaviour. *Asian Journal of Business and Accounting*, 10(2), 187–214. Retrieved from <https://ajba.um.edu.my/article/download/9771/6902>
- Rustriani, N. W., & Sunarsih, N. M. (2017). Fraud dan Whistleblowing : Pengungkapan Kecurangan Akuntansi oleh Auditor Pemerintah. Retrieved from [https://www.academia.edu/23180966/Fraud\\_dan\\_Whistleblowing\\_Pengungkapan\\_Kecurangan\\_Akuntansi\\_oleh\\_Auditor\\_Pemerintah](https://www.academia.edu/23180966/Fraud_dan_Whistleblowing_Pengungkapan_Kecurangan_Akuntansi_oleh_Auditor_Pemerintah)

- Saldana, C. G., Capulong, M., Edwards, D., Webb, D., & Zhuang, J. (2001). *Corporate Governance and Finance in East Asia*. Retrieved from <https://think-asia.org/handle/11540/6222>
- Saud, I. M. (2016). Pengaruh Sikap dan Persepsi Kontrol Perilaku Terhadap Niat Whistleblowing Internal-Eksternal dengan Persepsi Dukungan Organisasi Sebagai Variabel Pemoderasi, *17*(2), 209–219. <https://doi.org/10.18196/jai.2016.0056.209-219>
- Sulistomo, A. (2011). Persepsi mahasiswa akuntansi terhadap niat untuk mengungkapkan kecurangan. Retrieved from <http://eprints.undip.ac.id/35767/>
- Survai Fraud Indonesia. (2017). Survai Fraud Indonesia 2016. Retrieved from <http://acfe-indonesia.or.id/wp-content/uploads/2017/07/SURVAI-FRAUD-INDONESIA-2016.pdf>
- Uddin, N., & Gillett, P. R. (2002). The Effects of Moral and Self-Monitoring Intentions to Report on Financial Reasoning on CFO Fraudulently, *40*(1), 15–32. Retrieved from <https://link.springer.com/article/10.1023/A:1019931524716>
- Yuliani, S., Nadirsyah, N., & Usman, B. (2010). Pengaruh Pemahaman Akuntansi, Pemanfaatan Sistem Informasi Akuntansi Keuangan Daerah Dan Peran Internal Audit Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi pada Pemerintah Kota Banda Aceh), *3*(2), 206–220. Retrieved from <https://media.neliti.com/media/publications/219421-pengaruh-pemahaman-akuntansi-pemanfaatan.pdf>