

DAFTAR PUSTAKA

- Ajzen&Fishbein. (1977). Belief, Attitude, Intention and Behavior: An Introduction to Theory and Research. *Contemporary Sociology*, 6(2), 244.
<https://doi.org/10.2307/2065853>
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211.
[https://doi.org/https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/https://doi.org/10.1016/0749-5978(91)90020-T)
- I Ajzen. (2005). *Attitudes, Personality and Behaviour UK Higher Education OUP Psychology Psychology*. 2, 1–192.
<https://books.google.co.id/books?id=ZbDIAAAAQBAJ&lpg=PP1&hl=id&pg=P1#v=onepage&q&f=false>
- Alwi, H., & Helmayunita, N. (2020). Pengaruh Sikap, Personal Cost Of Reporting, Dan Tingkat Keseriusan Kecurangan Terhadap Intention Whistleblowing Pada Pemerintah Daerah. *Jurnal Eksplorasi Akuntansi*, 2(1), 2445–2465.
<https://doi.org/10.24036/jea.v2i1.222>
- Atik, H. (2018). *KUESIONER*.
- Bagustianto, R., & Nurkholis. (2012). Faktor-Faktor Yang Mempengaruhi Untuk Melakukan Tindakan Whistle-Blowing. *Fakultas Ekonomi Dan Bisnis Universitas Brawijaya*, 3(1), 1–18.
- Cassematis, P., & Wortley, R. (2013). Prediction of Whistleblowing or Non-reporting Observation: The Role of Personal and Situational Factors. *Journal of Business Ethics*, 117. <https://doi.org/10.1007/s10551-012-1548-3>

- Chang, Y., Wilding, M., & Shin, M. C. (2017). Determinants of Whistleblowing Intention: Evidence from the South Korean Government. *Public Performance & Management Review*, 40(4), 676–700. <https://doi.org/10.1080/15309576.2017.1318761>
- Gunawan, B., Hanjani, A., & Humairoh, N. A. (2020). Meninjau Aspek Pencegahan Fraud: Studi Kasus di KPP Pratama Sukabumi. *Jati: Jurnal Akuntansi Terapan Indonesia*, 3(2), 94–104. <https://doi.org/10.18196/jati.030230>
- Hadinata, S., & Mustika Azzahrah. (2021). Peran Reward dan Komitmen Organisasi Terhadap Niat Whistleblowing: Sebuah Studi Eksperimen. *Akurasi : Jurnal Studi Akuntansi Dan Keuangan*, 4(1), 11–30. <https://doi.org/10.29303/akurasi.v4i1.56>
- Janet P. Near & Marcia P. Miceli. (1985). Organizational dissidence: The case of whistle-blowing. *Journal of Business Ethics* 4, 4(1), 1–16. <https://doi.org/10.1007/BF00382668>
- Komite Nasional Kebijakan Governance. (2008). *Pedoman 2008*. 3. <http://www.knkg-indonesia.org/dokumen/Pedoman-Pelaporan-Pelanggaran-Whistleblowing-System-WBS.pdf>
- Kreshastuti, D. K., & Prastiwi, A. (2014). ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI WHISTLEBLOWING (Studi Empiris pada Kantor Akuntan Publik di Semarang). *Diponegoro Journal of Accounting*, 3(2), 1–15.
- Mande, H. (2020). WHISTLEBLOWING DALAM BINGKAI PROSOSIAL (Eksperimen Kuasi). In *disertasi*.
- MICELI, M. P., & NEAR, J. P. (1985). CHARACTERISTICS OF

ORGANIZATIONAL CLIMATE AND PERCEIVED WRONGDOING ASSOCIATED WITH WHISTLE-BLOWING DECISIONS. *Personnel Psychology*, 38(3), 525–544. [https://doi.org/https://doi.org/10.1111/j.1744-6570.1985.tb00558.x](https://doi.org/10.1111/j.1744-6570.1985.tb00558.x)

Nopeanti, V., Tarjo, T., & Haryadi, B. (2020). Religiosity Moderation on the Effect of Whistleblowing Intention and Fraud Tendency. *Asia Pacific Fraud Journal*, 5(2), 266. <https://doi.org/10.21532/apfjournal.v5i2.169>

Nugrohaningrum, D. (2018). *SKRIPSI Oleh : Nama : Desi Nugrohaningrum FAKULTAS EKONOMI UNIVERSITAS ISLAM INDONESIA YOGYAKARTA.*

Nurulrahmatiah, N. (2019). *Kuesioner Mengenai Niat Whistleblowing.*

Park, H., & Blenkinsopp, J. (2009). Whistleblowing as Planned Behavior – A Survey of South Korean Police Officers. *Journal of Business Ethics*, 85, 545–556. <https://doi.org/10.1007/s10551-008-9788-y>

Politeknik, J., & Riau, C. (2017). *dan Tingkat Keseriusan Kesalahan Terhadap Whistleblowing Intention.* 10(1), 11–20.

Pulungan, A. H. (n.d.). *Terhadap Intensi Melakukan Whistleblowing Pada Faith-Based Organization.* 1–15.

Pulungan, A. H. (2019). Pengaruh Religiusitas Dan Insentif Keuangan Terhadap Intensi Melakukan Whistleblowing Pada Faith-Based Organization. *Jurnal Ekonomi Dan Bisnis*, 5(1), 75. <https://doi.org/10.35590/jeb.v5i1.682>

Rasuli, M. (2018). Pengaruh Sikap, Norma Subyektif, Persepsi Kontrol Perilaku dan Etika terhadap Whistleblowing Intention dan Perilaku Whistleblowing (Studi Empiris di BPKP Perwakilan Riau dan Sumatera Barat). *Jurnal*

Akuntansi Keuangan Dan Bisnis, 11(1), 89–98.

Resi Marliza. (2018). *PENGARUH PERSONAL COST OF REPORTING, KOMITMEN ORGANISASI, DAN TINGKAT KESERiusAN KECURANGAN TERHADAP NIAT MELAKUKAN WHISTLEBLOWING (Studi Empiris pada Organisasi Perangkat Daerah Kota Payakumbuh)*. 1–20.

Safira, E., & Ilmi, M. B. (2020). Pengaruh Sikap, Persepsi Kontrol Perilaku, Tanggung Jawab Pribadi dan Keseriusan yang Dirasakan terhadap Niat Whistleblowing. *Reviu Akuntansi Dan Bisnis Indonesia*, 4(2), 83–98. <https://journal.umy.ac.id/index.php/rab/article/view/10722>

Schultz, J. J., Johnson, D. A., Morris, D., & Dyrnes, S. (1993). An Investigation of the Reporting of Questionable Acts in an International Setting. *Journal of Accounting Research*, 31, 75–103. <https://doi.org/10.2307/2491165>

Seni, N. N. A., & Ratnadi, N. M. D. (2017). Theory of Planned Behavior Untuk Memprediksi Niat Berinvestasi. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 12, 4043. <https://doi.org/10.24843/eeb.2017.v06.i12.p01>

Sholihun, S., & Yanti, H. B. (2021). Determinan Intensi Whistleblowing Dengan Insentif Whistleblowing Sebagai Variabel Moderasi. *Media Riset Akuntansi, Auditing & Informasi*, 21(1), 35. <https://doi.org/10.25105/mraai.v21i1.9151>

Stikeleather, B. (2016). When do employers benefit from offering workers a financial reward for reporting internal misconduct? *Accounting, Organizations and Society*, 52, 1–14. <https://doi.org/10.1016/j.aos.2016.06.001>

Sugiyono. (2015). *Metode Penelitian Kuantitatif, Kualitatif dan Kombinasi (Mixed Methods)* (1st ed.). Alfabeta,cv. <http://opac.ut.ac.id/detail-opac?id=33096>

Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (1st ed.).

Alfabeta.

[https://scholar.google.com/citations?view_op=view_citation&hl=en&user=u](https://scholar.google.com/citations?view_op=view_citation&hl=en&user=uUIIujUAAAAJ&citation_for_view=uUIIujUAAAAJ:M3NEmzRMikIC)

[UIIujUAAAAJ&citation_for_view=uUIIujUAAAAJ:M3NEmzRMikIC](https://scholar.google.com/citations?view_op=view_citation&hl=en&user=uUIIujUAAAAJ&citation_for_view=uUIIujUAAAAJ:M3NEmzRMikIC)

Syariati, D., Ludigdo, U., & Djamhuri, A. (2020). Jurnal Akuntansi Aktual. *Jurnal Akuntansi Aktual*, 7(2004), 57–66.

Wiranita, I. (2019). *PENGARUH SIKAP, NORMA SUBJEKTIF, DAN PERSEPSI KONTROL PERILAKU TERHADAP NIAT WHISTLEBLOWING DENGAN PERSEPSI DUKUNGAN ORGANISASI SEBAGAI VARIABEL PEMODERASI (Studi Empiris Pada Mahasiswa Akuntansi Universitas Islam Indonesia)*. *Whistleblowing is an action to report fraud or violations committed by internal or external parties of organization. This research aims to examine the influence of attitude, subjective of norms, perceived behavioral control on the whistleblowing intention.*

Xu, Y., & Ziegenfuss, D. (2008). Reward Systems, Moral Reasoning, and Internal Auditors' Reporting Wrongdoing. *Journal of Business and Psychology*, 22, 323–331. <https://doi.org/10.1007/s10869-008-9072-2>