

DAFTAR PUSTAKA

- Ahmad, R., Nawaz, M. R., Ishaq, M. I., Khan, M. M., & Ashraf, H. A. (2023). Social Exchange Theory: Systematic Review And Future Directions. In *Frontiers in Psychology* (Vol. 13). Frontiers Media S.A. <https://doi.org/10.3389/fpsyg.2022.1015921>
- Ajzen, I. (1988). *Attitudes, Personality, and Behavior*. Dorsey Press. https://www.google.co.id/books/edition/Attitudes_Personality_and_Behavior/zlMkAQAAIAAJ?hl=en&gbpv=1&bsq=attitudes+personality+and+behavior&dq=attitudes+personality+and+behavior&printsec=frontcover
- 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)
- Ajzen, I. (2005). *Attitudes, Personality and Behaviour (2nd Edition)*. https://books.google.co.id/books/about/Attitudes_Personality_and_Behaviour.html?hl=id&id=dmJ9EGEy0ZYC&redir_esc=y
- Aktar, S., Sachu, M. K., & Ali, E. (2012). The Impact of Rewards on Employee Performance in Commercial Banks of Bangladesh: An Empirical Study. In *IOSR Journal of Business and Management (IOSR-JBM)* (Vol. 6, Issue 2). www.iosrjournals.org
- Alleyne, P. (2016). The Influence of Organizational Commitment and Corporate Ethical Values on Non-public Accountants' Whistle-blowing Intentions in Barbados. *Journal of Applied Accounting Research*, 17(2), 190–210. <https://doi.org/10.1108/JAAR-12-2013-0118>
- Alleyne, P., Weekes-Marshall, D., & Arthur Roger. (2013). Exploring Factors Influencing Whistle-blowing Intentions Among Accountants in Barbados. *Journal Eastern Caribbean Studies*, 38(1), 35–62. <https://www.researchgate.net/publication/303839226>
- Andon, P., Free, C., Jidin, R., Monroe, G. S., & Turner, M. J. (2018). The Impact of Financial Incentives and Perceptions of Seriousness on Whistleblowing Intention. *Journal of Business Ethics*, 151(1), 165–178. <https://doi.org/10.1007/s10551-016-3215-6>
- Azhmy, M. F., Nasution, A. A., & Purba, A. L. (2023). Dampak kemampuan kerja terhadap kinerja karyawan dengan sistem reward sebagai variabel moderating. *Insight Management Journal*, 3(2), 63–72. <https://doi.org/10.47065/imj.v3i2.229>

- Barbera, F. La, & Ajzen, I. (2020). Control interactions in the theory of planned behavior: Rethinking the role of subjective norm. *Europe's Journal of Psychology*, 16(3), 401–417. <https://doi.org/10.5964/ejop.v16i3.2056>
- Baruwati, F., & Fathmaningrum, E. S. (2023). Determinan Intensi Melakukan Whistleblowing dengan Retaliasi dan Dukungan Organisasi Sebagai Variabel Pemoderasi. *Reviu Akuntansi Dan Bisnis Indonesia*, 7(2), 421–441. <https://doi.org/10.18196/rabin.v7i2.19945>
- Blau, P. M. (1964). *Exchange Power in Social Life: Vol. 2nd Edition*. Routledge.
- Boo, E., Ng, T. B. P., & Shankar, P. G. (2016). Effects Of Incentive Scheme And Working Relationship On Whistle-Blowing In An Audit Setting. *Auditing*, 35(4), 23–38. <https://doi.org/10.2308/ajpt-51485>
- BPS Jawa Tengah. (2022). *Direktori Industri Manufaktur Besar Sedang Provinsi Jawa Tengah 2022*.
- Chen, C.-P., & Lai, C. T. (2014). To Blow or Not to Blow the Whistle: The Effects of Potential Harm, Social Pressure and Organizational Commitment on Whistleblowing Intention and Behaviour. *Business Ethics*, 23(3), 327–342. <https://doi.org/10.1111/beer.12053>
- Claudia, G., Hastuti, T. D., & Indarto, S. L. (2023). Implementation of Whistleblowing System: Good Corporate Governance, Fundamental Factors, Company Risk and Investor Reaction. *Akuntabilitas*, 17(1), 67–94.
- Clercq, D. De, & Rius, I. B. (2007). Organizational Commitment in Mexican Small and Medium-sized Firms: The Role of Work Status, Organizational Climate, and Entrepreneurial Orientation. *Journal of Small Business Management*, 45(4), 467–490. <https://doi.org/10.1111/j.1540-627X.2007.00223.x>
- Cook, K. S., Cheshire, C., Rice, E. R. W., & Nakagawa, S. (2013). Social Exchange Theory. In *Handbooks of Sociology and Social Research* (pp. 61–88). Springer Science and Business Media B.V. https://doi.org/10.1007/978-94-007-6772-0_3
- Cropanzano, R., & Mitchell, M. S. (2005). Social Exchange Theory: An Interdisciplinary Review. In *Journal of Management* (Vol. 31, Issue 6, pp. 874–900). <https://doi.org/10.1177/0149206305279602>
- Darmadi. (2018). *Manajemen Sumber Daya Manusia “Melejitnya Produktivitas Kerja Kepala Sekolah dan Faktor-Faktor yang Mempengaruhi”*. Dee Publish.

- Dewi, H. R., Mahmudi, & Aini, N. N. (2023). Internal Whistleblowing Intentions Among Indonesian Civil Servants. *Jurnal Riset Kontemporer Akuntansi*, 15(1), 96–107. <https://journal.unpas.ac.id/index.php/jrak/index>
- Febianti, R., Purnamasari, P., & Hernawati, N. (2020). Effect of Moral Competence and Reward on Whistleblowing Intention. *Kajian Akuntansi*, 21(1), 108–115. <https://www.uni-konstanz.de>
- Fishbein, M., & Ajzen, I. (1975). *Belief, Attitude, Intention, and Behavior: An Introduction to Theory and Research*. Addison-Wesley. https://www.researchgate.net/publication/233897090_Belief_attitude_intention_and_behaviour_An_introduction_to_theory_and_research
- Ghozali, I. (2006). *Aplikasi Analisis Multivariate Dengan Program SPSS*. Badan Penerbit Universitas Diponegoro. <https://onsearch.id/Record/IOS2851.slims-19545>
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23 (Edisi 8)*.
- Gould-Williams, J. (2007). HR Practices, Organizational Climate and Employee Outcomes: Evaluating Social Exchange Relationships in Local Government. *International Journal of Human Resource Management*, 18(9), 1627–1647. <https://doi.org/10.1080/09585190701570700>
- Gujarati. (2012). *Dasar-Dasar Ekonometrika Buku 2: Vol. 5/E*. Salemba Empat. <https://inlislite.uin-suska.ac.id/opac/detail-opac?id=17442>
- Gul, Z. (2015). Impact of Employee Commitment on Organizational Development. In *FWU Journal of Social Sciences* (Vol. 9, Issue 2).
- Gunawan, M. R., & Rachmawati, R. (2023). Mekanisme Pencegahan Fraud dalam Peningkatan Kinerja Organisasi. *JRAP (Jurnal Riset Akuntansi Dan Perpajakan)*. <https://doi.org/10.35838/jrap.2023.01>
- Güven, S., & Şahin, B. (2023). A Study into the Relationship Between Whistleblowing, Organizational Commitment and Personal Ethical Values: Hirschman's Exit, Voice and Loyalty in Tourism. *Seyahat ve Otel İşletmeciliği Dergisi*, 20(1), 24–40. <https://doi.org/10.24010/soid.1165203>
- Hadinata, S., & Mustika, A. (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>
- Hagger, M. S., Cheung, M. W. L., Ajzen, I., & Hamilton, K. (2022). Perceived Behavioral Control Moderating Effects in the Theory of Planned Behavior: A Meta-Analysis. *Health Psychology*. <https://doi.org/10.1037/hea0001153>

- Hagger, M. s, Cheung, M. W.-L., Azjen, I., & Hamilton, K. (2022). Supplemental Material for Perceived Behavioral Control Moderating Effects in the Theory of Planned Behavior: A Meta-Analysis. *Health Psychology*. <https://doi.org/10.1037/hea0001153.supp>
- Hartono, J. (2013). *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-Pengalaman: Vol. Keenam*.
- Hashim, H. A., Salleh, Z., Shuhaimi, I., & Ismail, N. A. N. (2020). The Risk of Financial Fraud: A Management Perspective. *Journal of Financial Crime*, 27(4), 1143–1159. <https://doi.org/10.1108/JFC-04-2020-0062>
- Hennequin, E. (2020). What Motivates Internal Whistleblowing? A Typology Adapted To The French Context. *European Management Journal*, 38(5), 804–813. <https://doi.org/10.1016/j.emj.2020.03.005>
- Huang, H., & Cheng, E. W. L. (2022). The Role of Commitment in an Extended Theory of Planned Behavior: Test of Its Mediating Effect with Partial Least Squares Structural Equation Modeling. *Mathematics*, 10(7). <https://doi.org/10.3390/math10071049>
- Hung, L.-M., Lee, Y.-S., & Lee, D.-C. (2018). The Moderating Effects Of Salary Satisfaction And Working Pressure On The Organizational Climate, Organizational Commitment To Turnover Intention. *International Journal of Business and Society*, 19(1), 103–116. https://www.researchgate.net/publication/324692919_The_moderating_effects_of_salary_satisfaction_and_working_pressure_on_the_organizational_climate_organizational_commitment_to_turnover_intention
- Indriani, M., Yulia, A., Nadirsyah, N., & Ariska, L. P. (2019). Whistleblowing Intention, Personal Cost, Organizational Commitment and Fraud Seriousness Level. *Journal of Accounting and Investment*, 20(2). <https://doi.org/10.18196/jai.2002121>
- Indriyanto, & Supomo. (2002). *Metodologi Penelitian Bisnis (Kedua)*. BFEE UGM.
- Irawan, N. F. (2023). The Influence of Internal Control on Employee Performance With Reward System as a Moderating Variable. *JASa (Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi)*, 7(1), 9–15. <https://doi.org/10.36555/jasa.v7i1.1968>
- Istiqomah, A. D., & Anugrahani, I. S. (2024). The Impact of Organizational Commitment, Incentive, and Risk Reporting through Social Media on Whistleblowing Intention. *Jurnal Dinamika Akuntansi*, 16(2), 202–214. <https://doi.org/10.15294/jda.v16i2.3484>

- Jahan, N., & Kim, S. W. (2021). Understanding Online Community Participation Behavior And Perceived Benefits: A Social Exchange Theory Perspective. *PSU Research Review*, 5(2), 85–100. <https://doi.org/10.1108/PRR-12-2019-0036>
- Julian, F. P., Abun, D., Rigucira, A. R., Anyog Fermin, E., Alcantara Alcantara, B., Klyde Root, K., & Alcan-, B. (2024). Does age affect organizational commitment and individual work performance? In *Divine Word International Journal of management and Humanities* (Vol. 3, Issue 2). www.dwijmh.org
- Khoirunisa, M. I., Yuliani, N. L., Utami, P. S., & Prasetya, W. A. (2024). *Determinants of Whistleblowing Intentions in Regional Organization*. 1006–1016. https://doi.org/10.2991/978-2-38476-118-0_116
- Ki, N. (2022). The Effectiveness of Monetary and Promotion Rewards in the Public Sector and the Moderating Effect of PSM (PSM-Reward Fit or PSM Crowding Out): A Survey Experiment. *Administration and Society*, 54(2), 277–310. <https://doi.org/10.1177/00953997211025983>
- Kuncoro, G. D. (2013). *Pengaruh Reward Dan Punishment Terhadap Kinerja*. Univesritas Brawijaya.
- Kusumayanti, N. W. T., Wirama, D. G., Putri, I. G. A. M. A. D., & Krisnadewi, K. A. (2022). Factors Affecting Whistleblowing Intention (Studies at Universities in Bali). *Budapest International Research and Critics Institute (BIRCI-Journal)*. <https://doi.org/10.33258/birci.v5i2.5029>
- Linda Tanor, & Ariaman Zega. (2024). Pengaruh Profesionalisme, Komitmen Organisasi dan Sensitivitas Etika Terhadap Intensi dalam Melakukan Whistleblowing. In *JRAK* (Vol. 15, Issue 1).
- Liyanarachchi, G., & Newdick, C. (2009). The Impact Of Moral Reasoning And Retaliation On Whistle-blowing: New Zealand Evidence. *Journal of Business Ethics*, 89(1), 37–57. <https://doi.org/10.1007/s10551-008-9983-x>
- Ly, V., Wang, K. S., Bhanji, J., & Delgado, M. R. (2019). A Reward-Based Framework of Perceived Control. In *Frontiers in Neuroscience* (Vol. 13, Issue FEB). Frontiers Media S.A. <https://doi.org/10.3389/fnins.2019.00065>
- Mahardikasari, D., & Nugraheni, B. L. Y. (2022). Peluang dan Tantangan Whistleblowing Dalam Memerangi Korupsi. *Jurnal Akuntansi Multiparadigma*, 13(3), 472–491.
- Malik, S. (2018). *The Impact Of Age On Employees Commitment In Reliance Communication*.

- Marliza, R. (2018). Pengaruh Personal Cost of Reporting, Komitmen Organisasi dan Tingkat Keseriusan Kecurangan Terhadap Niat Melakukan Whistleblowing. *Jurnal Elektornik Universitas Negri Padang*.
- May-Amy, Y. C., Han-Rashwin, L. Y., & Carter, S. (2020). Antecedents of Company Secretaries' Behaviour and Their Relationship and Effect on Intended Whistleblowing. *Corporate Governance (Bingley)*, 20(5), 837–861. <https://doi.org/10.1108/CG-10-2019-0308>
- Meiranto, W., & Sihalolo, L. F. (2019). Analisis Pengaruh Komitmen Organisasi Dan Nilai Etik Perusahaan Terhadap Intensi Tindakan Whistleblowing. *Diponegoro Journal of Accounting*, 8(4), 1–13. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/25686>
- Meyer, J. P. , & Allen, N. J. (1997). *Commitment in The Workplace: Theory, Research, and Application*. Sage Publications, Inc.
- Mowday, R. T., Steers, R. M., Porter, L. W., Dubin, R., Morris, J., Smith, F., Stone, E., Van, J., Spencer, M. D., Mcdade, T., & Krackhart, D. (1979). The Measurement of Organizational Commitment. *Journal of Vocational Behavior*, 14, 224–247. <https://www.sciencedirect.com/science/article/abs/pii/0001879179900721>
- Muhammad Esa Septian, Muhammad Maulana Hafizh, & Nera Marinda Machdar. (2024). Pengaruh Komitmen Profesional, Komitmen Organisasi Dan Intensitas Moral Terhadap Intensi Untuk Melakukan Whistleblowing. *Journal of Management and Social Sciences*, 3(2), 117–130. <https://doi.org/10.55606/jimas.v3i2.1222>
- Munir, R., Ehsan Lodhi, M., Muhammad Sabir, H., & Khan, N. (2016). Impact of Rewards (Intrinsic and Extrinsic) on Employee Performance with Special Reference to Courier Companies of Faisalabad City. In *European Journal of Business and Management www.iiste.org ISSN* (Vol. 8, Issue 25). Online. www.iiste.org
- Murniati, M. P., Stephana, A. D., Purnamasari, V., Advensia, A., Sihombing, R., & Warasatuti, Y. (2013). *Alat-Alat Pengujian Hipotesis*. Universitas. Katolik Soegijapranata. <https://repository.unika.ac.id/32091/1/BUKU-ALAT2%20PENGUJIAN%20HIPOTESIS.pdf>
- Nazir, S., Shafi, A., Qun, W., Nazir, N., & Tran, Q. D. (2016). Influence of Organizational Rewards on Organizational Commitment and Turnover Intentions. *Employee Relations*, 38(4), 596–619. <https://doi.org/10.1108/ER-12-2014-0150>
- Near, J., & Miceli, M. (1985). *Organizational Dissidence: The Case of Whistle-Blowing*.

- Nugraha, T. (2017). Pengaruh Komitmen Profesional, Lingkungan Etika, Sifat Machiavellian dan Personal Cost Terhadap Intensi Whistleblowing Dengan Retaliasi Sebagai Variabel Moderating. *JOM Fekom*, 4(1), 2030–2044. <https://www.neliti.com/publications/130531/pengaruh-komitmen-profesional-lingkungan-etika-sifat-machiavellian-dan-personal>
- Nurandini, A., & Lataruva, E. (2014). Analisis Pengaruh Komitmen Organisasi Terhadap Kinerja Karyawan (Studi Pada Pegawai Perum PERUMNAS Jakarta). In *Jurnal Studi Manajemen & Organisasi* (Vol. 11). <http://ejournal.undip.ac.id/index.php/smo>
- Nurkomariyah, S., Firdaus, M., Nurrochmat, D. R., & Erbaugh, J. T. (2019). Questioning The Competitiveness of Indonesian Wooden Furniture in The Global Market. *IOP Conference Series: Earth and Environmental Science*, 285(1). <https://doi.org/10.1088/1755-1315/285/1/012015>
- Önder, M. E., Akçil, U., & Cemaloğlu, N. (2019). The Relationship Between Teachers' Organizational Commitment, Job Satisfaction and Whistleblowing. *Sustainability (Switzerland)*, 11(21). <https://doi.org/10.3390/su11215995>
- Potipiroon, W. (2024). Reward Expectancy and External Whistleblowing: Testing the Moderating Roles of Public Service Motivation, Seriousness of Wrongdoing, and Whistleblower Protection. *Public Personnel Management*. <https://doi.org/10.1177/00910260231222814>
- Pramesti, R. A., Sambul, S. A. P., Rumawas, W., Administrasi, J. I., & Bisnis, A. (2019). Pengaruh Reward Dan Punishment Terhadap Kinerja Karyawan KFC Artha Gading. *Jurnal Administrasi Bisnis*, 9(1).
- Ramadani, A., Gita Suci, R., & Syaf Putra, R. (2023). Internal Control Effect And Organizational Commitment Against Fraud Preventional on The Hospital Madani Pekanbaru City. *Jurnal Ilmiah Akuntansi*, 7(3), 633–639. <http://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php/BILANCIA/index>
- Ramdhanty, D. A., & Movanita, A. N. (2024). *Sulitnya Mendapatkan Pekerjaan di Usia 30an*. <https://megapolitan.kompas.com/read/2024/02/23/05020021/sulitnya-mendapat-pekerjaan-di-usia-30-an->
- Retno, P. S., Setiawan, M., Dodi, W. I., Setyaningrum, R., Setiawan, M., & Irawanto, D. (2020). Servant Leadership Characteristics, Organisational Commitment, Followers' Trust, Employees' Performance Outcomes: A Literature Review. In *European Research Studies Journal: Vol. XXIII* (Issue 4).
- Rudolph, C. W., Lavigne, K. N., & Zacher, H. (2017). Career adaptability: A meta-analysis of relationships with measures of adaptivity, adapting

- responses, and adaptation results. *Journal of Vocational Behavior*, 98, 17–34. <https://doi.org/10.1016/j.jvb.2016.09.002>
- Rustiarini, N. W., & Dewi, N. P. S. (2021). *Faktor Yang Berpengaruh Terhadap Niat Karyawan Melakukan Tindakan Whistleblowing Pada BCA KCP Ubud*.
- Safitri, D. (2022). The Determinants of Intention to Whistle-blowing: Organizational Commitment, Personal Cost of Reporting, and Legal Protection. *Accounting Analysis Journal*, 11(1), 1–9. <https://doi.org/10.15294/aaj.v11i1.54734>
- Samsuddin, H. (2018). *Kinerja Karyawan Tinjauan dari Dimensi Gaya Kepemimpinan, Budaya Organisasi dan Komitmen Organisasi*. Indomedia Pustaka.
- Saputra, V., Eliza, A., & Sari, Y. M. (2021). Pengaruh Komitmen Profesional, Tingkat Keseriusan Kecurangan dan Intensitas Moral Terhadap Intensi Untuk Melakukan Tindakan Whistleblowing. *Jurnal Akuntansi Dan Keuangan Islam*. <http://ejournal.radenintan.ac.id/index.php/al-mal/index>
- Sarwono, S. W. (2002). *Psikologi Sosial: Individu dan Teori-teori Psikologi Sosial*. Balai Pustaka. <https://onesearch.id/Record/IOS2862.UNMAL000000000019179>
- Sastrohadiwiryo, S., & Syuhada, A. H. (2021). *Manajemen Tenaga Kerja Indonesia*. Bumi Aksara.
- Savickas, M. L. (1997). Career adaptability: An integrative construct for life-span, life-space theory. *Career Development Quarterly*, 45(3), 247–259. <https://doi.org/10.1002/j.2161-0045.1997.tb00469.x>
- Setyawati, I., Ardiyani, K., & Ragil, C. S. (2015). *Faktor - Faktor Yang Mempengaruhi Niat Untuk Melakukan Whistleblowing Internal (The Factors Influencing Internal Whistleblowing Intentions)* Fakultas Ekonomi Universitas Pekalongan.
- Siagian, S. P. (2008). *Filsafat Administrasi*. Gunung Agung .
- Sørensen, J. L., Gaup, A. M. N., & Magnussen, L. I. (2020). Whistleblowing in Norwegian municipalities-can offers of reward influence employees' willingness and motivation to report wrongdoings? *Sustainability (Switzerland)*, 12(8). <https://doi.org/10.3390/SU12083479>
- Sow, A. Ng., Basiruddin, R., Mohammad, J., & Rasid, S. Z. A. (2018). Fraud Prevention in Malaysian Small and Medium Enterprises (SMEs). *Journal of Financial Crime*, 25(2), 499–517. DOI:10.1108/JFC-05-2017-0049
- Sugiyono. (2011). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta.

- Suwatno, & Priansa, D. J. (2018). *Manajemen Sumber Daya Manusia Dalam Organisasi Public dan Bisnis*.
- Udin, M. D. (2015). *Analisis Perilaku Sosial Masyarakat Dusun Plosorejo Desa Kemaduh Kab. Nganjuk Dalam Tradisi Yasinan dan Tahlilan*. <https://ejournal.uit-lirboyo.ac.id/index.php/tribakti/article/view/221>
- Wahyuningsih, W. (2016). Pengaruh Pemberian Reward, Komitmen Organisasi, Gender Dan Masa Kerja Terhadap Whistleblowing (Studi Empiris Pada Kantor Pt. Pln (Persero) Wilayah Sumatera Barat). Artikel. Fakultas Ekonomi Universitas Negeri Padang. *Jurnal Akuntansi Universitas Negeri Padang* , 4(1). https://www.researchgate.net/profile/Haliah-Imran/publication/348578031_PENGARUH_PEMBERIAN_REWARD_DAN_KOMITMEN_PROFESIONAL_AUDITOR_TERHADAP_NIAT_MELAKUKAN_WHISTLEBLOWING/links/61faa4494393577abe087b4e/PENGARUH-PEMBERIAN-REWARD-DAN-KOMITMEN-PROFESIONAL-AUDITOR-TERHADAP-NIAT-MELAKUKAN-WHISTLEBLOWING.pdf
- Wang, J., Keil, M., Oh, L. bin, & Shen, Y. (2017). Impacts of Organizational Commitment, Interpersonal Closeness, and Confucian Ethics on Willingness to Report Bad News in Software Projects. *Journal of Systems and Software*, 125, 220–233. <https://doi.org/10.1016/j.jss.2016.12.004>
- Widyanto, A. P. P., & Sulistiyowati, F. (2020). Niat Aparatur Sipil Negara (ASN) Untuk Melakukan Whistle-Blowing: Pengaruh Komitmen Organisasi, Personal Cost, Dan Reward. *JURNAL INFORMASI, PERPAJAKAN, AKUNTANSI, DAN KEUANGAN PUBLIK*, 15(2), 91–110. <https://doi.org/10.25105/jipak.v15i2.6185>
- Winnanda, J. D., Harnovinsah, & Nurmala Ahmar. (2023). Determinant of Whistleblowing Intention with Remuneration as Moderation in Indonesian Open University. *JFBA: Journal of Financial and Behavioural Accounting*, 3(1), 23–40. <https://doi.org/10.33830/jfba.v3i1.5059.2023>
- Wirawan. (2013). *Kepemimpinan*. Raja Grafindo Persada.
- Yusuf, R. M., & Syarif, D. (2018). *Komitmen Organisasi*. Nas Media Pustaka.