

Daftar Pustaka

- Ab Ghani, Nadzri and Galbreath, Jeremy and Evans, Robert. 2011. Predicting whistleblowing intention among supervisors in Malaysia. *Annual Summit on Business and Entrepreneurial Studies (ASBES 2011) Proceeding*. Oct 17 2011, pp. 48-67. Malaysia: Global Research Agency
- Abhijeet K. V, Ruth V. A, and Brianna B. 2009. Making Sense of Whistle Blowing's Antecedents: Learning from Research on Identity and Ethics Programs. *Business Ethics Quarterly*. 19:4 (October 2009); ISSN 1052-150X
- Ahmad, Syahrul., Smith, George., and Ismail, Zubaidah. 2012. Internal Whistle-Blowing Intentions: A Study of Demographic and Individual Factors. *Journal of Modern Accounting and Auditing*, ISSN 1548-6583, Vol. 8, No. 11, 1632-1645
- Ahmad, Syahrul Ahmar., Yunos, Rahimah Mohamed., and Ahmad, Raja Adzrin Raja, et all. 2014. *Whistleblowing Behaviour: The Influence of Ethical Climates Theory*. Dipresentasikan pada International Conference on Accounting Studies (ICAS)
- Apaza, Carmen & Chang, Yongjin. 2008. *The Impact of External Whistleblowers on Uncovering Corruption: A Comparative Study*. Paper to be presented to Ethics and Integrity of Governance European Group of Public Administration. Rotherdam, Netherlands
- Association of Certified Fraud Examiners. 2012. *Report to the Nation on Occupational Fraud and Abuse*. <http://www.acfe.com>, diakses tahun 2015
- Bakri. 2014. Analisis Komitmen Profesional Dan Sosialisasi Antisipatif Serta Hubungannya Dengan Whistleblowing. *Jurnal Al-Mizan*, Vol. 10 No. 1, <http://journal.iaingorontalo.ac.id/index.php/am>
- Bouville, Mathieu. 2007. Whistle-blowing and morality. Dipublikasikan oleh *Journal of business Ethics*. Doi: 10.1007/s10551-007-9529. <http://www.springerlink.com/content/w2t5252050044180>
- Chadegani, Zakiah, and Takiah. 2015. The Influence of Individual Characteristics on Auditors'Intention to Report Errors. *Journal of Economics, Business and Management*, Vol. 3, No. 7, July 2015
- Chung, Gary and Linda. 2004. an examination of factors affecting external and internal whistle-blowing by auditors. research seminar session 1, 2004. The University of NSW School of Accounting.
- Davis, Michael. _____. Some Paradoxes of Whistleblowing. *Business And Professional Ethics Journal* Vol. 15, No. 1
- Gupta, Seema. 2010. A Multidimensional Ethics Scale For Indian Managers' Moral Decision Making. *Electronic Journal of Business Ethics and Organizational Studies* Vol. 15, No. 1
- Ghozali, Imam. 2005. Aplikasi Analisis Multivariate dengan Program IBM SPSS 19. Badan penerbit Universitas Diponegoro
- Hazzi, Osama A. and Maldaon, Issa Sh. 2012. Prosocial Organizational Behaviors: The Lifeline of Organizations. *European Journal of Economics, Finance and Administrative Sciences*. ISSN 1450-2275 Issue 54 October, 2012

Heger, Amy Kathleen. 2014. My Lips are Sealed: Whistle-blowing as a Function of Collective and Interpersonal Connections to Social Groups. *Masters Theses*. University of Tennessee, Knoxville

Hofstede, Geert And Hofstede, Gert Jan. ___. Cultures and Organizations: Software of the Mind. *Executive Book Summary*. EADM 826.3

Instruksi Presiden Republik Indonesia. No. 2 Tahun 2014 tentang Aksi Pencegahan dan Pemberantasan Korupsi Tahun 2014

Komite Nasional Kebijakan Governance (KNKG) Tentang “Mengagas Sistem Whistleblower Di Indonesia” yang diselenggarakan pada Selasa, 25 Maret 2008

Kreshastuti, Destriana Kurnia dan Prastiwi, Andri. 2014. Analisis Faktor-Faktor Yang Mempengaruhi Intensi Auditor Untuk Melakukan Tindakan *Whistleblowing* (Studi Empiris Pada Kantor Akuntan Publik Di Semarang). *Diponegoro Journal Of Accounting*, Vol. 3, No. 2, hal. 1-15

Larmer, Robert A. 2014. *Whistleblowing and Employee Loyalty*. *Report Information from ProQuest*

Mesmer-Magnus, Jessica R. dan Viswesvaran, Chockalingam. 2005. *Whistleblowing* in Organizations: An Examination of Correlates of *Whistleblowing* Intentions, Actions, and Retaliation. *Journal of Business Ethics* 62(3): 277–297

Near, J. P. dan M. P. Miceli. 1985. Organizational Dissidence: The Case of Whistle-Blowing. *Journal of Business Ethics* 4(1): 1-16.

Neti, Ms. Sisira. 2012. Combating Corporate Frauds Through Whistle Blowing. *South Asian Academic Research Journals*. Vol. 2, Issue 2. ISSN 2249-7137

O’creevy, Mark Fenton., et all . 2004. Prosocial Behavior And Job Performance: Does The Need For Control And The Need For Achievement Make A Difference?. *Social Behavior And Personality*, 32(4), 399-412. *Society For Personality Research (Inc.)*

Pan, Yue and Sparks, John R. 2012. Predictors, consequence, and measurement of ethical judgments: Review and meta-analysis. *Journal of Business Research* 65 : 84–91

PwC’s Global Economic Crime Survey. 2014. The changing face of fraud How economic crime can impact your business. www.pwc.co.uk/crimesurvey

Rachagan, Shanthi and Kuppusamy, Kalaithasan. 2013. Encouraging Whistle Blowing to Improve Corporate Governance? A Malaysian Initiative. *Journal of Business Ethics* 115:367–382

Ricky D.B. Harsono. 2002. *Whistleblowing* Sebagai Masalah Etika Dan Organisasional. Seri Kajian Ilmiah, Vol 11, No. 1, hal. 52-57. Universitas Unika

Robinson, Shani N. , Robertson, Jesse C. dan Curtis, Mary B. 2012. The Effects of Contextual and Wrongdoing Attributes on Organizational Employees’ *Whistleblowing* Intentions Following Fraud. *Journal of Business Ethics* 106:213–227

Rubiyo. 2003. Analisis Multidimensional Terhadap Pertimbangan Etika bagi Praktisi Pajak: (Studi empiris pada akuntan yang bekerja di BPKP Perwakilan DKI Jakarta). *Thesis*. Universitas Diponegoro

Sari, Devi Novita dan Laksito, Herry. 2014. Profesionalisme Internal Auditor Dan Intensi Melakukan *Whistleblowing*. *Diponegoro Journal Of Accounting*, Vol. 3, No. 3

Tim V. Eaton and Michael Akers. 2007. *Whistleblowing and Good Governance*. *The CPA Journal*, Vol. 77, No. 6 : 66-71. *Accounting Faculty Research and Publications*

Tsahuridu, Eva E. and Vandekerckhove, Wim. 2008. Organisational *Whistleblowing* Policies: Making Employees Responsible or Liable?. *Journal of Business Ethics*, 82:107–118

Utami, Intiyas dan Noegroho, Yefta Andi Kus. 2007. Pengaruh *Locus Of Control*, Komitmen Profesional, Pengalaman Audit Terhadap Perilaku Akuntan Publik Dalam Konflik Audit Dengan Kesadaran Etis Sebagai Variabel Pemoderasi. *Jurnal Akuntansi dan Keuangan Indonesia*. Vol.4, No. 2, hal. 193-210

Wahyono, Teguh. 2009. 25 Model Analisis Statistik dengan SPSS 17 (Memahami teknik analisis statistik secara sistematis dan praktis). Diterbitkan oleh PT. Elex Media Komputerindo

Ward, Sharon., Brennan, Philip. and Buckhurst, Andrew, et all., 2014. The Round Table Debate: *Whistleblowing – Love it or Loathe it*. *Business Compliance* 03-04. *Baltzer Science Publishers*

Windy, Septianti. 2013. Pengaruh faktor Organisasional, Individual, Situasional dan Demografis Terhadap niat melakukan Internal *Whistleblowing*. *Simposium Nasional Akuntansi*

Zhuang, Jinyun. 2002. Whistle-Blowing & Peer Reporting: A Cross-Cultural Comparison Of Canadians And Chinese. *Theses*. Bachelor of Certified Public Accounting. Renmin University of China, Beijing, China.