

DAFTAR PUSTAKA

- Ahadiat, N. dan J. Mackie (1993). Ethics Education in Accounting: An Investigation of Ethics as a Factor in the Recruiting Decisions of Public Accounting Firms. *Journal of Accounting Education*, 12, pp. 243–257.
- Aldridge, J. dan E. Siswanto Sutojo (2008). “Good Corporate Governance”. Jakarta: PT. Damar Mulia Pustaka.
- Aranya N, J. Pollock, dan J. Amernic (1981). An Examination of Professional Commitment in Public Accounting. *Accounting Organizations and Society*, 6(4), pp. 271-280.
- Aranya, N., Barack, A. dan Amernic, J. (1981). A test of Holland's theory in a population of accountants. *Journal of Vocational Behavior*, 19(1), pp. 15-24.
- Aranya, N., R. Lachman dan J. Amermic (1982), Accountants' job satisfaction: A path analysis. *Accounting, Organizational and Society*, 7(3), 201-215
- Aranya, N. dan J. T. Wheerler (1986), “Accountants’ Personality Types and Their Commitment to Organization and Profession”, *Contemporary Accounting Research*, Vol. 3(1), pp. 184-199.
- Bedford Committee (1986), “Special report future accounting education: preparing for the expanding profession”, *Issues in Accounting Education*, Vol. 1 No. 1, pp. 168-95, American Accounting Association, Committee on the Future, Content, and Scope of Accounting Education.
- Benke, R. dan R. H. Hermanson: (1993). Teaching Professionalism. *Management Accounting*, 74(9), pp. 23.
- Bergmann, T. J., Lester, S. W., De Meuse, K. P., and Grahn, J. L., 2000, “Integrating the three domains of employee commitment: an exploratory study,” *The Journal of Applied Business Research*, Vol. 16, No. 4, pp. 15-26.
- Boyd, David P. , (2003),"Chicanery in the corporate culture: WorldCom or world con?", *Corporate Governance: The international journal of business in society*, Vol. 3 Iss 1 pp. 83 - 85
- Brouwer, N. dan Korthagen, F. (2005). Can teacher education make a difference?. *American Educational Research Journal*, 42(1), pp. 153-225.
- Clikeman, P. M. dan S. L. Henning (2000). The Socialization of Undergraduate Accounting Students. *Issues in Accounting Education*, 15(1), pp. 1–9.
- Cohen, J. R., L. W. Pant dan D. J. Sharp (1995). An Exploratory Examination of International Differences in Auditors Ethical Perceptions. *Behavioral Research in Accounting*, 7, pp. 37–64.

- Cohen, J. R., L. W. Pant dan D. J. Sharp (1998), "The Effect of Gender and Academic Discipline Diversity on the Ethical Evaluation, Ethical Intention and Ethical Orientation of Potential Public Accounting Recruits", *Accounting Horizon*, Vol. 12(3), pp. 250.
- Cooper, D. R. dan Schindler, P. S. (2008). "Business Research Method". McGraw-Hill.
- Davis, L. R., M. C. Dwyer, dan G. M. Trompeter (1997). A note on cross-sectional tests for knowledge differences. *Behavioral Research in Accounting*, (9): 46-59.
- Dean, R.A. and Wanous, J.P. (1986), "The effects of realistic job previews on hiring bank tellers", in Heneman, H.G. and Schwab, D.P. (Eds), Perspectives on Personnel/Human Resource Management , Irvine
- Dwyer, P.D., Welker, R.B. dan Friedberg, A.H. (2000). A research note concerning the dimensionality of the professional commitment scale, *Behavioral Research in Accounting*, 12, pp. 279-96.
- Elias, R.Z. (2006), "The Impact of Professional Commitment and Anticipatory on Accounting Students' Ethical Orientation", *Journal of Business Ethic*, Vol. 68, pp. 83-90.
- Elias, R.Z. (2006), "The impact of professional commitment and anticipatory socialization on accounting students' ethical orientation", *Journal of Business Ethics*, Vol. 68, pp. 83-90.
- Elias, R.Z. (2007),"The Relationship Between Auditing Student' Anticipatory Socialization and Their Professional Commitment ", *Academy of Educational Leadership Journal*; 2007; 11, 1, pg. 81
- Elias, R.Z. (2008),"Auditing students' professional commitment and anticipatory socialization and their relationship to Whistleblowing", *Managerial Auditing Journal*, Vol. 23 Iss 3 pp. 283 – 294
- Feldman, D. C. (1988), "Managing Careers in Organization". Glenview: IL: Scott, Foresman.
- Forsyth, Donelson. R. 1980. "A Taxonomi of Ethical Idealogis, Journal of Personality and Social Psychology". January. Pp. 175 – 184.
- Forsyth.D.R. 2001. "Idealism, Relativism and The Ethics Caring". The Journal of PhsycoLOGY, 122 (3), pp. 243-248.
- Garavan, T. N. dan M. Morley (1997). The Socialization of High-Potential Graduates into the Organization, Initial Expectations, Experiences and Outcomes. *Journal of Managerial Psychology*, 12(2), pp 118–137.

- Ghozali, I. (2012). "Aplikasi Analisis Multivariate Dengan Program SPSS". Edisi Keempat. Penerbit: Universitas Diponegoro.
- Hair, J. F., Hult, G. T. M., Ringle, C, M, dan Sarstedt, M. (2010), "Multivariate Data Analysis with Reading", Ed. 4, New Jersey: Prentice-Hall International Inc.
- Hayes, C. Richard Baker Rick , (2005),"The Enron fallout: Was Enron an accounting failure?", Managerial Finance, Vol. 31 Iss 9 pp. 5 – 28
- Hendarto, Bambang Rudy.n.d. "Pelanggaran Etika Bisnis pada Kasus Enron", <http://www.scribd.com/doc/40228705/KASUS-ENRON>. www.scribd.com. Diakses 15 desember 2010.
- Hunt, S. D., V. R. Wood dan L. B. Chonko. 1993. "Corporate Ethical Value and Organizational Commitmen in Marketing". Journal of Marketing 53 (July), pp. 79 – 90.
- Jeffrey, C., Weatherholt, N. and Lo, S. (1996), "Ethical development, professional commitment, and rule observance attitudes: a study of auditors in Taiwan", The International Journal of Accounting, Vol. 31 No. 3, pp. 365-79.
- Kaplan, S.E. and Whitecotton, S.M. (2001), "An examination of auditor's reporting intentions when another auditor is offered client employment", Auditing: A Journal of Practice & Theory, Vol. 20 No. 1, pp. 45-63.
- Karnes, A., Sterner, J., Welker, R. and Wu, F. (1990), ``A bi-cultural comparison of accountants' perceptions of unethical business practices", Accounting, Auditing & Accountability Journal, Vol. 3 No. 3, pp. 45-64.
- Kuncoro, Mudrajdad. (2009). *Metode Riset untuk Bisnis dan Ekonomi*, Edisi 3, Jakarta: Erlangga.
- KPPU (2003), Putusan Perkara Nomor: 08/KPPU-L/2003, diambil dari situs http://www.kppu.go.id/docs/Putusan/putusan_pwc.pdf, diakses pada tanggal 6 Juni 2016
- Lee, K., J. J. Carswell and N. J. Allen: 2000, A Meta-Analytic Review of Occupational Commitment: Relations with Person and Work-Related Variables, Journal of Applied Psychology 85(5), 799–811.
- Loeb, S. E.: 1971, A Survey of Ethical Behavior in the Accounting Profession, Journal of Accounting Research 9, 287–306.
- Lord, A. T. and F. T. DeZoort: 2001, The Impact of Commitment and Moral Reasoning on Auditors' Responses to Social Influence Pressure, Accounting, Organizations and Society 26, 215–235.
- Ludigdo, Unti. 2006. "Strukturisasi Praktik Etika di Kantor Akuntan Publik: Sebuah Studi Interpretif". SNA IX Padang, 23-28. Agustus.

- Madison, R. L.: 2002, Is Failure to Teach Ethics the Causal Factor?, *Strategic Finance* 84, 24–26.
- Mayer-Sommer, A. P. and S. E. Loeb: 1981, 'Fostering More Successful Professional Socialization Among Accounting Students', *The Accounting Review* (January), 125–136.
- Media Akuntansi. 2003. DPN IAI Panggil Auditor PT Telkom. Penerbit PT. Intama Artha Indonusa, Jakarta. Edisi 34/Juni-Juli; hal 6.
- Meixner, W.F. and Bline, D.M. (1989), "Professional and job-related attitudes and the behavior they influence among government accountants", *Accounting, Auditing & Accountability Journal*, Vol. 2 No. 1, pp. 8-20.
- Merdikawati, Risti. 2012. "Hubungan Komitmen Profesi dan Sosialisasi Antisipatif Mahasiswa Akuntansi Dengan Niat Whistleblowing". Skripsi. Universitas Diponegoro Semarang.
- Merton, R.K. and Rossi, A.K. (1968), "Contributions to the theory of reference group behavior", in Hyman, H.H. and Singer, E. (Eds), *Readings in Reference Group Theory and Research*, The Free Press, New York, NY.
- O'Leary, C. and Cotter, D. (2000), "The ethics of final year accountancy students: an international comparison", *Managerial Auditing Journal*, Vol. 15 No. 3, pp. 108-15.
- Otley, D. W., & Pierce, B. (1995). The control problem in public accounting firms An empirical study of impact of leadership style. *Accounting, organizations and society*, 20, 405-420.
- Ponemon, L. and D. Gabhart: 1993, *Ethical Reasoning in Accounting and Auditing* (Canadian General Accountants Research Foundation, Vancouver).
- Raghunathan, Bhanu. (1991). Premature Signing Off Audit Procedures: An Analysis Accounting Horizons.
- Sekaran, U. (2006), *Research Methods For Business Metodologi Penelitian Untuk Bisnis* Buku I Edisi 4, Penerbit Salemba Empat, Jakarta.
- Scholarios, E.H., Lockyer, C. and Johnson, H. (2003), "Anticipatory socialization: the effect of recruitment and selection experiences on career expectations", *Career Development International*, Vol. 8 No. 4, pp. 182-196.
- Shaub, M. K., D. N. Finn and P. Munter: 1993, The Effects of Auditor's Ethical Orientation on Commitment and Ethical Sensitivity, *Behavioral Research in Accounting* 5, 145–169.
- Skousen, K. F.: 1977, 'Accounting Education: The New Professionalism', *Journal of Accountancy* (July), 54–58.

Smith, D dan M. Hall, 2008, “An Empirical Examination of a Three-Component Model of Professional Commitment Model of Professional Commitment Among Public Accountant”, *Behavioral Research in Accounting*, Vol. 20, No.1

Sweeney, J. and R. Roberts: 1997, Cognitive Moral Development and Accountant Independence, *Accounting, Organizations and Society* 22, 337–362.

Unernan, J. dan O'Dwyer, B. (2004), “Enron, WorldCom, Andersen et al: a Challenge to Modernity”, *Critical Perspectives on Accounting*, Vol.15, pp. 971-993

Ward, S. P., D. R. Ward and T. E. Wilson: 1996, The Code of Professional Conduct: Instructional Impact on Accounting Students’ Ethical Perceptions and Attitudes , *Journal of Education for Business* 71(3), 147–153.

Weight, W. (1977), “An empirical study of the professional socialization of accounting students”, *International Journal of Accounting*, Vol. 13 No. 1, pp. 53-77.

Weiss, C.S. (1981), “The development of professional role commitment among graduate students”, *Human Relations*, Vol. 34 No. 1, pp. 13-19.

