

## DAFTAR KEPUSTAKAAN

- Ahmad, S. A., M. Smith., and Z. Ismail.2012. Internal Whistle-Blowing Intentions: A Study of Demographic and Individual Factors. *Journal of Modern Accounting and Auditing* 8(11): 1632-1645.
- Ajzen, I. 1991. The Theory of Planned Behaviour. *Organizational Behaviour and Human Decision Processes* 50:179-211.
- Akbar, T, E. Yonnedi dan Suhernita. 2016. Pengaruh Saluran Pelaporan dan Personal Cost Terhadap Minat Untuk Melaporkan Kecurangan pada pengadaan Barang/Jasa Pemerintah. Simposium Nasional Akuntansi XIX, Lampung.
- Arnold, D., and Ponemon, L. 1991. Internal Auditors Perceptions of Whistleblowingand The Influence of Moral Reasoning: An experiment. *Auditing: A Journal of Practice and Theory*, 10, 1-15.
- Assad, Hafed, 2017, Pengaruh Saluran Pelaporan Anonim dan Personal Cost Terhadap Minat Melakukan Whistleblowing Internal Pada Pengadaan Barang dan Jasa Pemerintah [Tesis]. Padang. Program Pascasarjana Universitas Andalas. 90 hal.
- Bagustianto, Rizki dan Nurkholis, 2015, Faktor-Faktor yang Mempengaruhi Minat Pegawai Negeri Sipil (PNS) Untuk Melakukan Tindakan Whistle-Blowing (Studi Pada PNS BPK RI). *Jurnal Ilmiah Mahasiswa FEB*, Vol. 3 No. 1. Malang, Universitas Brawijaya.
- Bouville, M. 2007. Whistle-Blowing and Morality.*Journal of Business Ethics* 81: 579–585.
- Chiu, R. K. 2002. Ethical Judgment, Locus of Control, and Whistleblowing Intention: A Case Study of Mainland Chinese MBA Students. *Journal of Business Ethics* 43(1): 65-74
- Elias, R. 2008. Auditing Students' Professional Commitment and Anticipatory Socialization and Their Relationship to Whistleblowing. *Managerial Auditing Journal*, 23 (3), 283-294.
- Imam Ghozali. 2006. Aplikasi Analisis Multivariante dengan Program SPSS. Edisi 3. Badan Penerbit Universitas Diponegoro: Semarang.
- Kaplan, S. E. and S. M. Whitecotton. 2001. An Examination of Auditors' Reporting Intentions When Another Auditor is Offered Client Employment. *A Journal of Practice and Theory* 20(1): 45-63.

- Komite Nasional Kebijakan Pelaporan Pelanggaran-SPP Governance. 2008. Pedoman Sistem Pelanggaran-SPP (*Whistleblowing System-WBS*). Jakarta: KNKG.
- Lewis, D. 2008. Ten Years of Public Interest Disclosure in The UK: Are Whistleblowers Adequately Protected? *Journal of Business Ethics*, 82, 497–507.
- Liyanarachchi, C. and Newdick, C. 2009. The Impact of Moral Reasoning and Retaliation on Whistle-Blowing: New Zealand Evidence. *Journal of Business Ethics*, 89, 37–57.
- Menk, K. B. 2011. The Impact of Materiality, Personality Traits, and Ethical Position on Whistle-Blowing Intentions. *Disertasi*. Program Doctor of Philosophy in Business Virginia Commonwealth University. Virginia
- Mesmer-Magnus, Jessica R. and C. Viswesvaran. 2005. Whistleblowing in Organizations: An Examination of Correlates of Whistleblowing Intentions, Actions, and Retaliation. *Journal of Business Ethics* 52: 277-297.
- Miceli, M. P. and J. P. Near. 1985. Characteristics of Organizational Climate and Perceived Wrongdoing Associated with Whistle-Blowing Decisions. *Personnel Psychology* 1985(38): 525-544.
- Miceli, M. P., J. P. Near, and C. R. Schwenk. 1991. Who Blows The Whistle and Why?. *Industrial & Labor Relation Review* 45(1): 113-130.
- Mowday, R. T., R. M. Steers and L. W. Porter. 1979. The Measurement of Organizational Commitment. *Journal of Vocational Behavior* 14: 224-247.
- Moeliono, Anton M. 2010. DJ Pemadanan Idiom Inggris. Rubrik Bahasa.wordpress.com. 13-8-2010
- Mukhlisiah, Rizka. 2017. Pengaruh Etika Terhadap Niat Melakukan Whistleblowing Dengan Retaliasi Sebagai Variabel Moderating [Tesis]. 81 hal.
- Near, J. P., and M. P. Miceli. 1985. Organizational Dissidence: The Case of Whistle-Blowing. *Journal of Business Ethics*, 4 (1), 1-6.
- Park, H., Blenkinsopp, J., and Lee, D. 2005. The Influence of Confucian Ethics and Collectivism on Whistleblowing Intentions: A Study of South Korean Public Employees. *Journal of Business Ethics* 58:387-403

- Park, Heungsik and Blenkinsopp, John. 2009. *Whistleblowing as Planned Behaviour – A Survey of South Korean Police Officer*. Journal of Business Ethics. Vol. 85; 545-556.
- Patel, C. (2003). Some Cross-Cultural Evidence on Whistle-blowing as an Internal Control Mechanism. *Journal of International Accounting Research*, 2, 69–96.
- Peraturan Pemerintah Nomor 58 Tahun 2005 Tentang Pengelolaan Keuangan Daerah
- Peraturan Bupati Pesisir Selatan Nomor 24 Tahun 2004 Tentang Tata Cara Penyelesaian Ganti Kerugian Negara/Daerah di Lingkungan Pemerintah Kabupaten Pesisir Selatan
- Sabang, M. I. 2013. Kecurangan, Status Pelaku Kecurangan, Interaksi Individu-Kelompok, dan Minat Menjadi Whistleblower (Eksperimen pada Auditor Internal Pemerintah. *Tesis. Program Pasca Sarjana Fakultas Ekonomi dan Bisnis Universitas Brawijaya*. Malang.
- Schultz-Jr., J. J., D. A. Johnson., D. Morris and S. Dyrnes. 1993. An Investigation of The Reporting of Questionable Acts in an International Setting. *Journal of Accounting Research* 31: 75-103.
- Schmidt, M. 2005. Whistle Blowing Regulation and Accounting Standards Enforcement in Germany and Europe – An Economic Perspective. *International Review of Law and Economics*, 25, 143–168.
- Sekaran, Uma and Bougie, R., 2010, *Research Methods for Business: A Skill Building Approach*. Chichester: Wiley.
- Somers, M. J. and J. C. Casal. 1994. Organizational Commitment and Whistle-Blowing: A Test of The Reformer and The Organization Man Hypotheses. *Group & Organization Management* 19(3): 270-284.
- Winardi, R. D. 2013. The Influence of Individual and Situational Factors on Lower-Level Civil Servants' Whistle-Blowing Intention in Indonesia. *Journal of Indonesian Economy and Business* 28(3): 361-376.