

DAFTAR PUSTAKA

- Ajzen, Icek dan Fishbein, M. 1975. *Belief, Attitude, Intention, and Behavior: An Introduction to Theory and Research*. Reading, M.A. : Addison-Wesley
- Ajzen, Icek dan Madden, 1986, "Prediction of Goal-Directed Behavior: Attitudes, Intentions, and Perceived Behavioral Control," *Journal of Experimental Social Psychology*, Vol. 22, pp. 453-474.
- Ajzen, Icek, 2005, *Attitudes, Personality and Behavior* (2nd edition), Berkshiere, UK: Open University Press-McGraw Hill Education.
- Ajzen, Icek dan Fishbein, M. 1991. *Understanding Attitudes and Predicting Social Behavior*. Englewood Cliffs, NJ: Prentice-Hall
- Allen, N.J., Natalie & Meyer, J.P. 1990. The Measurement and Antecedents of Affective, Continuance, and Normative Commitment to the Organization. *Journal of Occupational Psychology* Vol. 63, 1-18.
- Allen, Catherine . 2010. Comparing the Ethics Codes: AICPA and IFAC. *Journal of Accountancy*.
- Allen, Catherine dan Robert Bunting (2008). A Global Standard for Professional ethics. *Journal of Accountancy*.
- Altman, S., Valensi, E., dan Hodgetts, R.M. (1985). *Organizational Behavior: Theory dan Practices*. New York: Academic Press.z
- Armstrong, M.B., Ketz, I.E., & Owsen, D. 2003. Ethics education in accounting: moving toward ethical motivation and ethical behavior. *Journal of Accounting Education*, 21, pp. 1-16.
- Amundson, J.M. 2006. "Time-dependent Basal Stress Conditions Beneath Black Rapids Glacier, Alaska, inferred from Measurements of ice Deformation and Surface Motion." *Journal of Glaciol.*, 52 (178), 347–357.
- Anderson, B. dan Maletta, M. 2004. "Auditor Attendance to Negative and Positive Information : The Effects of Experience-related Differences." *Behavioral Research in Accounting*, 6 : 1-20.
- Anderson, M.H. 2008. "Social Networks and The Cognitive Motivation to Realize Network Opportunities: A Study of Managers' Information Gathering Behaviors." *Journal of Organizational Behavior*, 29, 51–78.

- Arnold, D., and L. Ponemon. 1991. Internal auditors' perceptions of whistle-blowing and the influence of moral reasoning: an experiment. *Auditing: A Journal of Practice & Theory*, Vol. 10, No. 2: 1-15.
- Arya, A., Fellingham, J.C., Mittendorf, B., dan Shroeder, D.A. 2004. "Reconciling Financial Information at Varied Levels of Aggregation." *Contemporary Accounting Research*, Vol. 21 No. 2, pp. 303-24.
- Asworo, H.T., dan Supriadi, A. 2010. "Bapepam-LK akan Panggil Auditor Laporan Bakrie." *Bisnis Indonesia*, 15 Juli 2010, p. 3.
- Audi, R. 2007. *Moral Knowledge and Ethical Character*. New York: Oxford.
- Azwar, S. 2003. *Metode Pengukuran Sikap dan Perilaku*. Yogyakarta: BPFE
- Babin, B.L., Boles, J.S., dan Rodin, D.P. 2000. "Representing the Perceived Ethical Work Climate Among Marketing Employees." *Academy of Marketing Science*, 28(3),345-358.
- Bamber, E.M., and Iyer, V.M. 2007. "Auditors' Identification with Their Clients and Its Effect on Auditors' Objectivity." *Auditing: A Journal of Practice & Theory* 26 (2): 1-24.
- Barnett, T. 2001. "Dimensions of Moral Intensity and Ethical Decision-Making: An Empirical Study." *Journal of Applied Social Psychology*, 31, 1038-1057.
- Barnett, T. dan Valentine, S. 2004. "Issue Contingencies and Marketer's Recognition of Ethical Issues, Ethical Judgments and Behavioral Intentions." *Journal of Business Research*, 57 (4), pp. 338-346.
- Bass, K., Barnett, T., & Brown, G. 2008. "Individual Difference Variable, Ethical Judgments, and Ethical Behavioral Intentions." *Business Ethics Quarterly* 9 (2) , pp.183-205.
- Beatch, L.R. dan T.R. Mitchell .(1978). A Contingency Model For the Selection of Decision Strategy. *Academy of Management Review* 3 (july): 439-490.
- Belkoui, R.A. 2002. *Morality in Accounting*. Westport: Connecticut Quorum Books.
- Bertens, K. 2007. *Etika*. Jakarta: PT. Gramedia Pustaka Utama.

- Beu, D. S., Buckley, M. R. & Harvey, M. G. 2003. 'Ethical decision-making: a multidimensional construct', *Business Ethics: A European Review*, Vol.12, No. 1, pp. 88–107.
- Biggs, S. dan Mock, T. 2003. "An Investigation of Auditor Process in the Evaluation of Internal Controls and Audit Scope Decisions." *Journal of Accounting Research*, 21 : 234–255.
- Bologna, G.J., Lindquist, R.J., dan Wells, J.T. 2006. *The Accountant's Handbook of Fraud and Commercial Crime*. New York: John Wiley & Sons Inc.
- Bologna, G.J., & Lindquist, R.J. 2006. *Fraud Auditing Forensic Accounting* 2nd Edition. New York: John Wiley & Sons, Inc.
- Boyle, B.A. 2002. "The Impact of Customer Characteristics and Moral Philosophies on Ethical Judgment of Salespeople." *Journal of Business Ethics*, 23, 249-267.
- Boynton, W.C., Johnson, Kell, W.G. & Johnson, R. 2003. *Modern Auditing*, 7th Edition. New York : John Willey Sons Inc.
- Brown, T.A., Sauter, J.A., Littvay, L., Sautter, A.C., dan Bearners, B. 2010. "Ethics and Personality Empathy and Narcissism as Moderators of Ethical Decision Making in Business Students." *Journal of Education for Business*, 85 : 203-208.
- Brownlee, M. 2006. *Pengambilan Keputusan Etis dan Faktor-faktor di Dalamnya*. Jakarta: BPK Gunung Mulia.
- Buchan, H.F. 2004. "Public Accountants' Ethical Intentions : Extending the Theory of Planned Behavior." *Dissertation*, State University of New York.
- . 2005. "Ethical Decision Making in the Public Accounting Profession: An Extension of Ajzen's Theory of Planned Behavior." *Journal of Business Ethics*, 61: 165-181.
- Buchheit, S., W. R., Pasewark, Jr. dan Strawser, J.R. 2003. "No Need to Compromise: Evidence of Public Accounting's Changing Culture Regarding Budgetary Performance." *Journal of Business Ethics*, 42, 151–163.
- Callanan, G.A., Rotenberry, P.F., Perri, D.F., dan Oehlers, P. 2010. "Contextual Factors as Moderators of the Effect of Employee Ethical Ideology on Ethical Decision-making." *International Journal of Management*, Vol. 27, No.1, April.

- Carlson, D.S., Kacmar, K.M., dan Wadsworth, L.L. 2002. "The Impact of Moral Intensity Dimensions on Ethical Decision Making: Assessing the Relevance of Orientation." *Journal of Managerial Issues*, XIV(1), 15–30.
- Carlson, D.S., Kacmar, K.M., dan Wadsworth, L.L., 2009, The Impact of Moral Intensity Dimensions on Ethical Decision-making: Assessing the Relevance of Orientation, *Journal of Managerial Issues*, Vol. XXI, Number 4.
- Chan, S.Y.S., dan Leung, P. 2006. "The Effects of Accounting Student's Ethical Reasoning and personal Factors on Their Ethical Sensitivity." *Managerial and Auditing Journal*, Vol. 21, No. 4:436-457.
- Chang, Xin, Dasgupta, Sudipto, dan Hilary, Gilles. 2009. "The Effect of Auditor Quality On Financing Decisions." *The Accounting Review*, Vol.84, No.4, pp. 1085-1117.
- Carpenter, T., 2007, Audit Team Brainstorming, Fraud Risk Identification, and Fraud Risk Assessment: Implications of SAS No. 99. *The Accounting Review* 82 (5): 1119-1140
- Charpenter, T.D., dan Reimers, J.L. 2009. "Professional Skepticism: The Effects of a Partner's Influence and the Presence of Fraud on Auditors' Fraud Judgments and Actions." *The Accounting Review*, 112 (7): 1-41.
- Chau, P.Y.K., dan Hu, P.J. 2002. "Examining a Model of Information Technology Acceptance By Individual Professionals: An Exploratory Study." *Journal of Management Information Systems*, 18(4), 191-292.
- Chernev, A. 2003. "Product Assortment and Individual Decision Processes." *Journal of Personality and Social Psychology*, Vol. 85, No. 1, 151-162.
- Chenhall, R.H. dan D. Morries. 1986. "The Impact of Structure, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems". *Accounting Review*. pp. 16 – 35. Chong, V.K. 1996. "Management Accounting Systems
- Chia, A., dan Mee, L.S. 2000. "The Effects of Issues Characteristics on the Recognition of Moral Issues." *Journal of Business Ethics*, 27, 255-269.
- Chong, V.K. 1996. "Management Accounting Systems, Task Uncertainty and Managerial Performance: A Research Note". *Accounting, Organizations and Society*. Vol. 21, No. 25. pp. 415 – 421.

- Cohen, J.R., Pant, L.W., dan Schwartz. 2001. "An Examination of differences in Ethical Decision-making Between Canadian Business Students and Accounting Professionals." *Journal of Business Ethics*, 30 (4), pp. 319-336.
- Cohen, J.R. dan Bennie, N.M. 2006. "The Applicability of Contingent Factors Model to Accounting Ethics Research." *Journal of Business Ethics*, 68, pp.1-18.
- Cohen, J., Ding, Y., Lesage, C. dan Stolowy, H. 2009. *Managers' Behavior in Corporate Fraud: the Fraud Triangle and the Theory of Planned Behavior*, diakses 20 April 2011, dari [http://ssrn.com/abstract = 1160076](http://ssrn.com/abstract=1160076).
- Coleman, R., dan Wilkins, L. 2009. "The Moral Development of Public Relations Practitioners: A Comparison With Other Professions and Influences on Higher Quality Ethical Reasoning." *Journal of Public Relations Research*, 21(3):318–340.
- Colwel, S.R., M.J. Zyphur dan M. Schminke.(2011). When does Ethical Code Enforcement Matter in the Inter-Organizational Context? The Moderating Role of Switching Costs. *Journal Business Ethics*, 104: 47 – 58
- Coram, P., Glavovic, A, Ng, J., dan Woodliff, D.R. 2008. "The Moral Intensity of Reduced Audit Quality Acts Auditing." *Journal of Practice and Theory*, Vol. 27, No. 1, May, pp. 127–149.
- Daft, R., dan Lengel, R. (Organizational information requirements, media richness and structural design. *Management Science*. May, 554-571.
- Davidson, R., Goodwin-Stewart; J., dan Kent, P. 2005. "Internal Governance Structures and Earnings Managements." *Accounting and Finance*, Vol. 45.2, pp 241-67.
- Davis dan Hewstrom. 2005. *Organization* (Terjemahan: Alih bahasa Alaxander). Jakarta: PT. Gramedia Utama.
- Departemen Pendidikan dan Kebudayaan, 2001, *Kamus Besar Bahasa Indonesia*.
- De Janasz, S., Dowd, K.O., & Schneider, B.Z. 2002. *Interpersonal Skills in Organizations*. New York: McGraw Hill International
- Douglas, P.C., Davidson, R.A., dan Schwartz, B.N. 2001. 'The Effect of Organizational Culture and Ethical Orientation on Accountants'

- Ethical Judgments.” *Journal of Business Ethics*, Vol 34 : 101-121, 2001.
- Douma, J. 2007. *Kelakuan yang Bertanggung Jawab*. Jakarta: BPK Gunung Mulia.
- Dowling, C. 2009. Appropriate Audit Support System Use: The Influence of Auditor, Audit Team, and Firm Factors.” *The Accounting Review*, Vol. 84, No. 3, pp. 771–810.
- Duffy, K.G., & Atwater, E. 2002. *Psychology for Living: Adjustment, Growth, and Behavior Today*. New Jersey: Prentice Hall.
- Duska, R.F., dan Brenda, S. 2007^a. *Foundation of Business Accounting Ethics*. Nederland: Blackwell Publishing.
- Eastman, J.K., Eastman, K.L., & Tolson, M.A. 2001. “The Relationship Between Ethical Ideology and Ethical Behavior Intentions: An Exploratory look at Physicians’ Responses to Manage Care Dilemmas.” *Journal of Business Ethics*, 31, 209-224.
- Enggar. 2006. *Pedoman dan Prosedur Pemeriksaan Akuntan*. Surabaya: Indah
- Erondy, J.M., Waller, M.J., George, E., dan Huber, G.P. 2004. “Moral Intensity and Managerial Problem Solving.” *Journal of Business Ethics*, 24, 29-38.
- Farhan, Djuni. 2009. *Etika dan Akuntabilitas Profesi Akuntan Publik*. Malang: Inti Media.
- Feather, N.T. (1988). From Values to Actions: Recent Application of the Expectancy-value model. *Journal of Psychology* 40 (2): 105-124.
- Ferrel, O.C., dan Gresham, L.G. 2006. “A Contingency Framework for Understanding Ethical Decision Making in Marketing.” *Journal of Marketing*, 49, 87-96.
- Fishbein, M. 1967. “Attitude and the Prediction of Behavior.” *Readings in Attitude Theory and Measurement*. New York: John Wiley, pp. 477-492.
- Fishbein, M. 1975, “Theory of Reasoned Action of Social Psychology and Bring Some Insights into how the Theory Could be applied to the Field of Advertising,” Di download pada 20 April 2011 dari <http://www.ciadvertising.org/studies>

- Fisher, J., (1995). Contingency-based research on management control system : categorization by by level of complexity. *Journal of accounting literature*. 14, 24-53
- Flanagan, J., dan Clarke, K. 2007. "Beyond a Code of Professional Ethics : A Holistic Model of Ethical Decision-Making for Accountants." *Abacus*, Vol. 43, No. 4 : 488-518.
- Flannery, B.L. dan May, D.R. 2002. "Environmental Ethical Decision Making in the U.S. Metal Fishing Industry." *Academy of Management Journal*, 43 (4) hal. 642-662.
- Flyn, F.J., dan Wiltermuth, S.S. 2010. "Who's With Me? False Consensus, Brokerage, And Ethical Decision Makin in Organizations." *Academy of Management Journal*, Vol. 53, No. 5, 1074–1089.
- Forsyth, D.R. 2004. A Taxonomy of Ethical Ideologies, *Journal of Personality and Social Psychology*, 29 (1), pp.175-184.
- Ford, R. C. & Richardson, W. D. (1994), 'Ethical decision making: a review of the empirical literature', *Journal of Business Ethics*, Vol. 13, No. 3, pp. 205–21.
- Francis, J.J., Eccles, M.P., Johnston, M., Walker, A., Grimshaw, J., Foy, R., Kaner, E.F.S., Smith, L., dan Bonetti, D. 2004. *Constructing Questionnaires Based on The Theory of Planned Behaviour. A Manual for Health Services Researches*. United Kingdom: Quality of Life and Management of Living Resources.
- Frey, B.F. 2000. The impact of moral intensity on decision making in a business context. *Journal of Business Ethics* 26 (3): 181-195.
- Frucot, V. dan Shearon, W.T. (1991). Budgetary Participation, Locus of Control, and Mexican Managerial Performance and Job Satisfaction. *The Accounting Review*. Vol.66, 1.
- Galla, D. 2006. "Moral Reasoning of Finance and Accounting Professionals: An Ethical and Cognitive Moral Development Examination." *Dissertation*, Nova Southeastern University.
- Gani, Venus. 2000. "Pengaruh Perbedaan Kantor Akuntan Publik dan Gender terhadap Evaluasi Etikal, Intensi Etikal dan Orientasi Etikal Auditor." *Simposium Nasional Akuntansi IAI-KAP*, Depok, 5 September 2000.
- Gaudine, A., dan Thorne, L. 2001. "Emotion and Tehical Decision-making in Organizations." *Journal of Business Ethics*, 31, 175-187.

- Ghozali, I. 2005. *Structural Equation Modeling, Teori, Konsep, dan Aplikasi dengan LISREL 8.5*. Semarang: Badan Penerbit Universitas Diponegoro
- . 2009. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro
- . 2011. *Aplikasi Analisis Multivariat dengan Program IBM SPSS 19*. Semarang: Badan Penerbit Universitas Diponegoro.
- . 2011. *Model Persamaan Struktural Konsep dan Aplikasi dengan Program AMOS Ver. 19.0*. Semarang: Badan Penerbit Universitas Diponegoro
- Gibson, J.L., Ivancevich, J.M. & Donnelly, J.H. 2006. *Organisasi: Perilaku, Struktur, dan Proses* (Alih Bahasa: Nunuk Adhiarni). Jakarta: Bumi Aksara.
- Gordon, L.A. and V.K. Narayanan. 1984. "Management Accounting Systems, Perceived Environmental Uncertainty and Organization Structure: An Empirical Investigation". *Accounting, Organizations and Society*. Vol.9, No.1. pp. 259 –285.
- Govindarajan, V. 1986. "Impact of Participation in the Budgetary Process on Management Attitudes and Performance : Universalistic and Contingency Perspectives". *Decision Sciences*. pp. 496 – 516.
- Greenberg, J. 2003. *Managing Behavior in Organizations: Science in Service to Practice*. NY: Prentice Hall.
- Gudono, M. 1999. "Persepsi Akuntan terhadap Kode Etik Akuntan." *Simposium Nasional Akuntansi II IAI-KAPd*. Gedung Widyaloka Universitas Brawijaya, 24-25 September.
- Gudono, dan Dewi, N.W.K. 2007. "Analisis Pengaruh Intesitas Moral Terhadap Intensi Keperilakuan: Peranan Masalah Etika Persepsian Dalam Pengambilan Keputusan Etis yang Terkait dengan Sistem Informasi." *Simposium Nasional Akuntansi X*. Unhas Makassar, 26-28 Juli 2007.
- Guffey, D.M., dan McCartney, M.W. 2008. "The Perceived Importance of an Ethical Issue as a Determinant of Ethical Decision-making for Accounting Students in an Academic Setting." *Accounting Education: an international Journal* Vol. 17, No. 3, 327–348, September

- Gul and Chia, Y.M. 1994. "The Effect of Management Accounting Systems, Perceived Environmental Uncertainty and Decentralization on Managerial Performance: A Test of Three-way Interaction". *Accounting, Organizations and Society*. Vol. 19, pp 413 – 426
- Gul, A.F, Ng, A.N. and Tong, M.Y.J.W (2003). Chinese Auditors' Ethical Behavior in An Audit Conflict Situation, *Journal of Business Ethics*, 42, 4: 379-392.
- Haines, R., Street, M.D., dan Haines, D. 2008. "The Influence of Perceived Importance of an Ethical Issue on Moral Judgment, Moral Obligation, and Moral Intent." *Journal of Business Ethics*, 81:387–399.
- Hair, J.F., Anderson, R.E., Tatham, R.L., & Back, W.C. 1998. *Multivariate Data Analysis*. 6th Edition. Englewood Cliffs, New Jersey: Prentice Hall International Inc.
- Hall, Mathew; David Smith dan Kim Langfield Smith. (2005). Accountants. Commitment to heir Profession: Multiple Dimensions of Professional Commitment and Opportunities for Future Research. *BEHAVIORAL RESEARCH IN ACCOUNTING* Volume 17:pp. 89.109
- Hall, M. 2010. "Accounting Information and Managerial Work." *Accounting, Organizations and Society*, 35 (2010) 301–315.
- Harrington, S.J. 1997, A Test of a person-issue contingent model of ethical decision making in organizations, *Journal of Business Ethics*, 16 (4), hal. 363-375.
- Haslam, A. 2004. *Psychology in Organization: The Social Identity Approach*. Oxford: The Alden Press.
- Hasley, W.S. 2001. *Financial Statement Analysis*, 8th Edition. Ohio, South Western: Mc-Graw Hill.
- Hassan, M.T. 2002. "An Empirical Investigation into the Personal Value System of An Accounting Managers of CPA Firms." *Dissertation*, College of Administration and Business, Louisiana Tech University.
- Hery, & Agustiny, Merrina. 2007. "Pengaruh Pelaksanaan Etika Profesi Terhadap Pengambilan Keputusan Akuntan Publik (Auditor)." *Jurnal Akuntansi dan Manajemen (JAM)*, Vol. 18, No. 3, Desember.
- Horngren, C. T., (1982). *Cost Accounting: A managerial Emphasis*. (15th edition. NJ: Prentice-Hall,9.

- Hunt, S.D. and Vitell, S.J. 2006. "A General Theory of Marketing Ethics." *Journal of Macromarketing*, 6:1, 5–16.
- Indriantono, Nur, dan Supomo, Bambang. 2006. *Metodologi Penelitian Bisnis Untuk Akuntansi dan Manajemen*. Yogyakarta: BPFE Yogyakarta.
- Intakhan, P., dan Ussahawanitchakit, P. 2009. "Impacts of Professional Commitment and Ethical Orientation on Audit Independence and Audit Quality Via a Moderator of Professional Responsibility: Evidence from CPAs in Thailand." *International Journal of Business Research*, Vol. 10, Number 4.
- Institut Akuntan Publik Indonesia (IAPI). 2011. *Kode Etik Profesi Akuntansi Publik*. Jakarta: Salemba Empat.
- Jones, T.M. 1991. "Ethical Decision Making by Individuals in Organizations : an Issue-contingent Model." *Academy of Management Review*, 16 (2), pp. 366-457.
- Johnson, L.R., dan Frazee, W. 2007. Ethical Decision-making by Individuals in Organizations." *Academy of Management Review*, 16, 366-395.
- Joshi, A. W., & Stump, R. L. 1999. The contingent effect of specific asset investment on joint action in manufacturer–supplier relationships: An empirical test of the moderating role of reciprocal asset investments, uncertainty, and trust. *Journal of the Academy of Marketing Science*, 27, 291–305
- Jusup, Haryono. 2010. *Auditing I*. Yogyakarta: Penerbit AMP YKPN.
- Kalbers dan Fogarty. 1995. "Professionalisme and Its Consequencies : A Study of Internal Auditors." *Auditing*, 14 : 64-86.
- Karacaer, S., Gohar, R., Aygun, M., Sayin, C. 2009. "Effects of Personal Values on Auditor's Ethical Decisions: A Comparison of Pakistani and Turkish Professional Auditors." *Journal of Business Ethics*, 88:53–64.
- Kargin, Vedat. 2009. An Investigation of Factors Proposed To Influence Police Officers' Peer Reporting Intentions. (Dissertation). Indiana University of Pennsylvania
- Kaur, K., dan Sandhu, H.S. 2010. "Career Stage Effect on Organizational Commitment: Empirical Evidence from Indian Banking Industry." *International Journal of Business and Management* Vol. 5, No. 12; December 2010.

- Keban, Y.T. 2001. "Etika Pelayanan Publik: Pergeseran Paradigma, Dilema dan Implikasinya bagi Pelayanan Publik di Indonesia." *Majalah Perencanaan Pembangunan*, Edisi 24.
- Kelley, S. W. and M. j . Dorsch: 1991, 'Ethical Climate, organizational Commitment, and Indebtedness among Purchasing Executives', *Journal of Personal Selling & Sales Management* 11(4),
- Kelley, T. dan Margheim, L., 2000, "The Impact of Time Budget Pressure, Personalty and Leadership Variable on Dysfunctional Behavior", *Auditing : A Journal of Practice and Theory*, Vol. 9, No. 2, hal. 21-41.
- Keraf, A.S., 2008, *Etika Bisnis Tuntutan dan Relevansinya*. Yogyakarta: Kanisius.
- Khomsiyah dan Indriantoro, N. 1998. "Pengaruh Orientasi Etika Terhadap Komitmen dan Sensitivitas Etika Auditor Pemerintah di DKI Jakarta." *Jurnal Riset AKuntansi Indonesia*, Vol. 1. No. 1:13-28.
- Klimaitiene, R., & Grundiene, Z. 2010. "Financial Fraud Investigation Using Company Budgets Information." *Economics and Management*, 15.
- Koehn, D. 2009. *Landasan Etika Profesi*. Yogyakarta: Kanisius.
- Kohlberg, L. 2002. "Stage and sequence: The cognitive-developmental approach to socialization," In *Handbook of Socialization Theory and Research*, ed. D. GosHn, Chicago: Rand McNally.
- (1981), *Essays on Moral Development: The Philosophy of Moral Development*, Harper and Row Publishers, San Francisco.
- Kreitner, R., & Kinicki, A. 2006. *Organizational Behavior*, 6th Edition. Boston: MC Graw-Hill.
- Krisna, P., Barnard, V.L., dan Healy, P.M. 2004. *Bussiness Analysis and Valuation* 3rd Edition. Ohio, South Western: Mc-Graw Hill.
- Kuang, T.M., & Kusuma, I.K. 2003. "An Examination of Similarity Strategy for Individual and Group Decision Making in Choosing Alternatives Involving Two Sequential Independent Events." *Sosiohumanika*, 16A (2), Mei, 355-375.
- Kuntjoro, Z.S. 2002. *Komitmen Organisasi*. Jakarta: Grasindo Persada Indonesia.

- Lai, K.W., dan Khrisnan, G.V. 2009. "Are non-audit Services Associated with Firm Value? Evidence from Financial Information System-related Services." *Accounting and Finance*, 49, 599–617
- Lampe, J. C. dan W. Finn (1992). A Model of Auditors' Ethical Decision Processes, *Auditing. A Journal of Practice and Theory* 11(Suppl), 33–59.
- Lawrence, P. dan Lorsch, J. (1967). *Organization and Environment*. UK: HarvadUniversity Press.
- Lee, K.C., Chung, N, dan Kang, I. 2008. "Understanding Individual Investor's Behavior with Financial Information Disclosed on the Websites." *Behaviour & Information Technology*, Vol. 27, No. 3, May – June 2008, 219 – 227.
- Lee, T.H., Ali, A.M., dan Kandasamy, S. 2008. "Toward Reducing The Audit Expectation Gap. Possible Mission?" *Business dan Accounting*, Februari.
- Leitsch, D.L. 2006. "Using Dimensions of Moral Intensity to Predict Ethical Decision Making in Accounting." *Accounting Education: an International Journal*, Vol.15, no.2, pp.135-149.
- Liden, R.C., Wayne, S.J., dan Sparrowe, R.T. 2000. "An Examination of the Mediating Role of Psychological Empowerment on the Relations Between the Job, Interpersonal Relationships, and Work Outcomes." *Journal of Applied Psychology*. Vol. 85, No. 3, 407-416.
- Lippman, E.J. 2009. "Accounts' Responsibility for The Information They Report: An Historical Case Study of Financial information." *Accounting Historians Journal* Vol. 36, No. 1 June, pp. 61-79.
- Loe, T.W., Ferrel, L., dan Mansfield, P. 2000. "A Review of Empirical Studies Assessing Ethical Decision Making in Business." *Journal of Business Ethics*, 25, pp.185-204.
- Loewenstein, G. 2001. "The Creative Destruction of Decision Research." *Journal of Consumer Research*, Vol. 28, 499-505.
- Lu, L.C., dan Lu, C.J. 2010. "Moral Philosophy, Materialism, and Consumer Ethics: An Exploratory Study in Indonesia." *Journal of Business Ethics*, 94:193–210.
- Lu dan Chang Lu, Yang-Cheng dan Shu-Lien Chang (2009). Corporate Governance and Quality of Financial Information on the Prediction

Power of Financial Distress of listed companies in Taiwan.
International research Journal of Finance and Economics.

- Luthans, F. 2005. *Organizational Behavior*. New York: McGraw-Hill.
- Maher, R. 2008. "Ethical Decision Models and the Accountant." *Chartered Accountants Journal*, May.
- Maholtra, N.K. 2004. *Marketing Research An Applied Orientation*. 6th Edition. Englewood Cliffs, New Jersey: Prentice Hall International Inc.
- Martin, K. D. and Cullen, J. B. 2006. "Continuities and Extensions of Ethical climate Theory : A Meta-Analytic Review." *Journal of Business Ethics*, 69: 175-19.
- May, D. R. & Pauli, K. P.(2002. The role of moral intensity in ethical decision making. *Business and Society*, 41(1), 84- 117.
- McManus, L., dan Sugramaniam, N. 2009. "Ethical Evaluations and Behavioural Intentions of Early Career Accountants: the Impact of Mentors, Peers and Individual Attributes." *Accounting and Finance*, 29, 619–643.
- Meyer, J.P., Allen, N.J., & Smith, C.A. 1993. "Commitment to Organizations and Occupations: Extension and Test of a Three-Component Conceptualization." *Journal of Applied Psychology*. Vol. 78, No. 4, 538-551.
- Meyer, J.P., and Allen, N.J. 1997. *Commitment in the Workplace: Theory, Research, and Application*. Thousand Oaks, CA: Sage.
- Miah, N.Z. and Mia L. 1996. "Decentralization, Accounting Control and Performance of Government Organizations: A New Zealand Empirical Study". *Financial Accountability and Management*. August 1996. pp
- Moberg, D. J. 2000. "Time Pressure and Ethical Decision-Making: The Case for Moral Readiness.", *Business and Professional Ethics Journal*, 19(2), 41–67.
- Mori, P.A.1996, Financial information disclosure, union power and integration. *Journal of Corporate Finance*, 2, : 283 – 299
- Morris, S.A. & McDonald, R.A. 2005. "The of Moral Intensity in Moral Judgment: An Empirical Investigation." *Journal of Business Ethics*, 14, pp. 715-726.

- Mowday, R.T., Porter, L.W., & Steers, R.M. 2002. *Employee Organization Linkages: The Psychology of Commitment, Absenteeism, and Turnover*. San Diego, CA: Academic Press.
- Murphy, Pamela R. dan M. Tina Dacin. 2011. Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations. *Journal of Business Ethics* (2011) 101:601–618
- Nuh, M. 2011. *Etika Profesi Hukum*. Bandung: Pustaka Setia.
- Nuryatno, Muhammad, dan Dewi, Synthia. 2001. “Tinjauan Etika atas Pengambilan Keputusan Auditor Berdasarkan Pendekatan Moral.” *Media Riset Akuntansi, Auditing dan Informasi*, Vol. 1 No. 3 (Desember: 27-48).
- Murphy, Pamela. R., dan M. Tina Dacin, (2011). Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations. *Journal of Business Ethics*, 101:601–618
- O'Fallon, m.j. dan K.D. Butterfield. 2005. “A Review of The Empirical Ethical Decision-Making Literature 1996-2003,” *Journal of Business Ethics*, vol. 59, no. 4, pp. 375-413
- O’Leary, C., dan Stewart, J., 2007, Governance Factors, Affecting Internal Auditors’s thical Decision Making : An exploratory study, *Managerial Auditing Journal*, Vol. 22, No. 8
- Otley, D.T. 1980. “The Contingency Theory of Management Accounting: acheivement and Prognosis”. *Accounting, Organizations and Society*. p. 422.
- Ozer, G., Yilmaz, E. 2011. “Comparison of the theory of reasoned action and the theory of planned behavior: An application on accountants’ information technology usage.” *African Journal of Business Management*, Vol. 5(1), pp. 50-58.
- Palmon, D., dan Sudit, E.F. 2009. “Commercial Insurance of Financial Disclosure: Auditors’ Independence, and Investors’ Protection.” *Springer Science+Business Media*, 18:27–40.
- Park, H.S., dan Levine, T.R. 2009. “The Theory of Reasoned Action and Self-Construal: Evidence from Three Cultures.” *Communication Monographs*, Volume 66, pp. 199-212.

- Pierce, B dan Sweeney, B. 2004. "Cost-Quality Conflict in Audit Firms : An Empirical Investigation." *European Accounting Review*, Vol. 13, No. 1, pp. 415-441.
- Pierce, Bernard dan Breda Sweeney. (2010). The Relationship between Demographic Variables and Ethical Decision Making of Trainee accountants..*International Journal of Auditing*, 14: 79 – 99.
- Rachels, J. 2003. *The Elements of Moral Philosophy*. New York: McGraw-Hill.
- Rest, J.R. 2006. *Moral Development : Advances in Research and Theory*. New York: Praeger.
- Rest, J. R. (1984) The major components of morality. In W. M. Kurtines & J. L. Gerwitz (Eds.), *Morality, moral behavior, and moral development* (pp. 24-38), New York: Wiley
- Rhode, J. G. 1978. "The Independent Auditor's Work Environment: A Survey." *CAR Research Study*, No. 4.
- Rhoades, L., Eisenberger, R., dan Armeli, S. 2001. "Affective Commitment to Organization: The Contribution of Perceived Organizational Support." *Journal of Applied Psychology*. 86. 5. 825-836.
- Rindjin, K. 2004. *Etika Bisnis dan Implementasinya*. Jakarta: PT. Gramedia Utama.
- Riyanto, Bambang. 1997. "Strategic Uncertainty, Management Accounting Systems and Performance: Emperical Investigation of Contingency Theory at a Firm Level". Unpublished Ph. D, Dissertation, Temple University
- Robin, D.P., Reidenbach, R.E., dan Forrest, P.J. 1996. "The Perceived Importance of an Ethical Issue as an Influence on the Ethical Decision-making of Advertising Managers." *Journal of Business Research*, 35 (1), pp. 17-28.
- Robbins, S.P. 2003. *Perilaku Organisasi* (Alih Bahasa: Tim Indeks). Jakarta: PT. Indeks.
- Rodgers, W., Guiral, A, dan Gonzalo, J.A. 2009. "Different Pathways that Suggest Whether Auditors' Going Concern Opinions are Ethically Based." *Journal of Business Ethics*, 86:347–361.
- Ross, W.T., Robertson, D.C. 2002. "Lying: The Impact of Decision Context." *Business Ethical Quarterly*, 10 (2), 409-440.

- Schein, E.H. 1996. "Culture: The Missing Concept in Organizational Study." *Administrative Science Quarterly*, 41, 229-240.
- Schneider, B. 1996. "Organizational Climates: An Essay." *Personal Psychology*, 28, 447-479.
- Selart, M., dan Johansen, S.T. 2011. "Ethical Decision Making in Organizations: The Role of Leadership Stress." *Journal of Business Ethics*, 99:129–143.
- Sekaran, U. 2005. *Research Methods for Business: A Skill-Building Approach*, 6th Edition. New York: John Wiley & Sons, Inc.
- Selto, F., Renner, J., dan Young, S. (1995). Assessing the organizational fit of a just-in-time manufacturing system: testing selection, interaction and systems models of contingency theory. *Accounting Organization and Society*, December, 665-684.
- Shafer, P., W.E., Morris, R.E. dan Ketchland, A.A. 2001. "Effects of Personal Values on Auditors' Ethical Decision." *Accounting, Auditing, and Accountability, Journal*, 14 (3) hal. 254-277.
- Shafer, W.E. 2009. "Ethical Climate, Organizational-professional Conflict and Organizational Commitment. A Study of Chinese Auditors." *Accounting, Auditing & Accountability Journal*, Vol. 22 No. 7, pp. 1087-1110.
- Shkurti, Rezarta dan Naqellari, Julian, Julian, M.A.1993. Quality of Financial and Accounting Information in Albania as Perceived by The Practicing Accountants. General Accounting Plan– Ministry of Finance and Economy,
- Sharman, J.C. 2009. Privacy as roguery: Personal Financial Information In An Age of Transparency .*Public Administration* Vol. 87, No. 4: 717–731
- Shaub, M.K., Finn, D.W., dan Munter, P. 2003. The Effects of Auditor Ethical Orientation on Commitment and Ethical Sensitivity." *Behavioral Research in Accounting*, Vol. 5:145-169.
- Shomali, A.M. 2005. *Relativisme Etika*, Jakarta: Serambi.
- Singhapakdi, A. Salyachivin, S., Virakul B., & Veerayangkur, V. 2005. "Some Important Factors Underlying Ethical Decision Making of Managers in Thailand." *Journal of Business Ethics*, 27, pp. 271-284

- Singhapakdi, A., Vitell, S.J., dan Franke, G.R. 1999. "Antecedents, Consequences, and Mediating Effects of Perceived Moral Intensity and Personal Moral Philosophies." *Journal of the Academy Marketing Science*, 27, 19-36
- Singhapakdi, A., & Vitell, S.J., 2003, Personal and Professional Values Underlying the Ethical Judgment of Marketers, *Journal of Business Ethics*, 12, hal.525-533
- Simamora, Bilson. 2004. *Riset Pemasaran: Falsafah, Teori, dan Aplikasi*. Jakarta: PT. Gramedia Pustaka Utama.
- Singarimbun, Masri & Effendi, Sofyan. 2004. *Metode Penelitian Survei*. Jakarta: LP3ES
- Singer, M.S., dan Singer, A.E. 1997. "Observer Judgments About Moral Agents' Ethical Decisions: The Role of Scope of Justice and Moral Intensity." *Journal of Business Ethics*, 16, 473-484.
- Singer, M., Mitchell, S, dan Tuner, J. 2006. "Consideration of Moral Intensity in Ethicality Judgements: Its Relationship with Whistle Blowing and Need-for-cognition." *Journal of Business Ethics*, 17, 527-541.
- Sividas, M. 2003. "An Analysis of Factors Affecting the Cognitive Moral Development of Accountants and Auditing Students." *Journal of Accounting Education*, 12, 1-24.
- Smith, J.D. 2009. *Normative Theory and Business Ethics*. Lanham, Maryland: Rowman & Littlefield Publisher, Inc.
- Smith, D., dan Hall, M. 2009. "An Empirical Examination of a Three-Component Model of Professional Commitment among Public Accountants." *Behavioral Research in Accounting*, Volume 20, Number 1, pp. 75-92
- Smith, J., dan Dubbink, W. 2011. "Understanding the Role of Moral Principles in Business Ethics: A Kantian Perspective." *Business Ethics Quarterly* 21:2 (April 2011), pp. 205-231.
- Sobel. B. 2010. "Communicating Ethical Values: A Study of Employee Perceptions." *Journal of Business Ethics*, 20, 113-120.
- Spark, J.R., dan Pan, Y. 2010. "Ethical Judgments in Business Ethics Research: Definition, and Research Agenda." *Journal of Business Ethics*, 91:405-418
- Staw, B.M. 2001. *Psychological Dimensions of Organizational Behavior*. New York: Maxmell MacMillan International.

- Steers, R.M., Ungson, G.R., dan Mowday, R.T. 2005. *Managing Effective Organizations: An Introduction*. Boston: Kent Publishing Company.
- Stock, Morris H., Phil A. Brown, dan W. Mark Wilder. 2007. Ethical Exemplification and the AICPA Code of Professional Conduct: An Empirical Investigation of Auditor and Public Perceptions. *Journal of Business Ethics* 71:39–71
- Sugianto, Habbe, A.H., dan Tawakkal. 2010. “Hubungan Orientasi Etika, Komitmen Profesional, Sensitivitas Etis dengan Whistleblowing Perspektif Mahasiswa Akuntani.” *Jurnal Riset AKuntansi Indonesia*, Vol. 3. No. 4:1-15.
- Sugiyono. 2006. *Metode Penelitian Bisnis*. Bandung: Alfa Beta.
- Sukrisno, Agoes. 2003. “Pengaruh Kode Etik, Standar Profesional Akuntan Publik dan Standar Pengendalian Mutu terhadap Mutu Auditing dalam Praktik Auditing di Indonesia.” *Jurnal Akuntansi*, Th. VII/02/Des/2003.
- Su, S.H. 2006. “Cultural Differences in Determining the Ethical Perception and Decision-making of Future Accounting Professionals: A Comparison between Accounting Students from Taiwan and the United States.” *The Journal of American Academy of Business*, Vol. 9, Number 1.
- Su, C.J., dan Wang, K.C. 2006. “Exploring the Moderating Effect of Culture on Association between Self-Orientated Moral Intensity and the Choice of Upward Influence Strategies: A Contrast of Asian MBAs from the Tourism Industry.” *Asia Pacific Management Review*, 11(4), 163-176.
- Suseno, F.M. 2007. *Etika dan Moral*. Yogyakarta: Kanisius.
- Sweeney, B. dan Costell, F. 2009. “Moral Intensity and Ethical Decision-Making : An Empirical Examination of Undergraduate Accounting and Business Students.” *Accounting Education : An International Journal*, Vol. 18, No. I, 75-97, Februari 2009.
- Sweeney, B., dan Pierce, B. 2006. “Good Hours and Bad Hours: A Multi-Perspective Examination of the (Dys)Functionality of Auditor Underreporting of Time.” *Accounting, Auditing and Accountability Journal*, 19(6), 858–892.
- Sweeney, B., Arnold, D., dan Pierce, B. 2010. “The Impact of Perceived Ethical Culture of the Firm and Demographic Variables on Auditors’ Ethical Evaluation and Intention to Act Decisions.”

- Thorne, L. (1998), 'The role of virtue on accountants' ethical decision making', *Research on Accounting Ethics*, Vol. 4, pp. 291–308.
- Trevino, L.K. 2008. "Ethical Decision Making in Organizations: A Person-Situation Interactionist Model." *Accademy of Business Review*, Vol.11, No.3, 601-617.
- Trevino, L. K .1986. Ethical Decision Making in Organizations: A Person–Situation Interactionist Model., *Academy of Management Review* 11, 601–617.
- Tronto, J. 2004. *Moral Boundaries: A Political Argument for Ethics of Care*, London: Gender Studies.
- Tsalikis, J., Seaton, B, dan Shepard, P.L. 2001. "Relativism in Ethical Research: A Proposed Model and Mode of Inquiry." *Journal of Business Ethics*, 32(3), 231-246.
- Tumanggor, M.S. 2002. "Opini Disclaimer Oleh Akuntan Publik Atas Laporan Keuangan di Pasar Modal." *Jurnal Akuntansi*, Th VI/01/Mei 2002. pp. 59-67.
- Vallerand, R.J., Pelletier, L.G., Deshais, P., Cuerrier, J.P., dan Mongeau, C. 2002. "Ajzen and Fishbein's Theory of Reasoned Action as Applied to Moral Behavior: A Confirmatory Analysis." *Journal of Personality and Social Psychology*, Vol. 62, No.1, 98-109.
- Victor, B. dan Cullen, J.B. 2002. "The Organizational Bases of Ethical Work Climate." *Adiministrative Science Quarterly*, 33 : 101-125.
- Vitell, S.J., Rallapalli, K.C. and Singhapakdi, A. 2003. "Marketing Norms: the Influences of Personal Moral Philosophies and Organizational Ethical Culture." *Journal of the Academy of Marketing Science*, 21:4, 331–337.
- Vitelland, S.J., dan Patwardhan, A. 2008. "The Role of Moral Intensity and Moral Philosophy in Ethical Decision making: a Crosscultural Comparison of China and the European Union." *Business Ethics: A European Review*, Volume 17 Number 2 April.
- Wagoner, J. 2011. "Financial Information and Rational Irrational." *Journal of Financial Service professionals*, Januari.
- Waterhouse, J., dan Tiessen, P., (1978). A Contingency Framework For

Management Accounting System. *Accounting Organization and Society*, 3(1), 65-76.

- Watson, J. 2004. "Theory of Human Caring," diakses 20 April 2011, dari <Http://www2.uchsc.edu/son/caring>.
- Watley, L.D., & May, D.R. 2004. "Enhancing Moral Intensity: The Roles of Personal and Consequential Information in Ethical Decision-Making." *Journal of Business Ethics*, 50: 105-126.
- Wimbush, J.C., Shepard, J.M., dan Markham, S.E. 2004. "An Empirical Examination of the Relationship Between Ethical Climate and Ethical Behavior from Multiple Levels of Analysis." *Journal of Business Ethics*, 16, 1705-1716.
- Windsor, C. dan Ashkanasy, N. 1996. "Auditor Independence Decision making : The Role of Organizational Culture Perceptions." *Behavioral Research in Accounting*, 8 : 80-97.
- Wittmer, D.P. 2002. "Ethical Sensitivity in Management Decisions: Developing and Testing a Perceptual Measure Among Management and Professional Student Groups." *Teaching Business Ethics*, 4, 181-205.
- Wood, P.F., Williams, P, dan Young, J.J. 2002. "Accounting and the Moral Order: Justice, Accounting, and Legitimate Moral Authority." *Accounting and the Public Interest*, 2, 1-21.
- Wyld, D.C., dan Jones C.A. 2007. "The Importance of Context: The Ethical Work Climate Construct and Models of Ethical Decision Making-An Agenda for Research." *Journal of Business Ethics*, 16, 465-472.
- Yuwono, I.D. 2011. *Memahami Berbagai Etika Profesi & Pekerjaan*. Yogyakarta: Pustaka Yustisia.
- Zakaria, M., Haron, H., dan Ismail, I. 2010. "Do Moral Philosophies Influence Auditors' Ethical Judgment?" *Malaysian Accounting Review*, Vol. 9, No.1, pp. 43-65.
- Zheng, Q., dan Li, Z. 2010. "The Influence of Accounting Firms on Clients' Immoral Behaviors in China." *Journal of Business Ethics*, 91:137-149.