

## DAFTAR PUSTAKA

- ACFE. (2019). *Survei Fraud Indonesia 2019*. <https://doi.org/10.1017/CBO9781107415324.004>.
- ACFE. (2021). *Occupational Fraud 2022: A Report To The Nations*.
- Adi Heryadi, Ilham B Tarigan, & Weni Astuti. (2022). Memahami Indeks Persepsi Korupsi (IPK) Indonesia dan Kontribusi Polisi Militer Untuk Meningkatkan IPK. *Jurnal Dharma Bakti-LPPM ISTAKPRIND*, 5 No. 1, 125–134.
- Adri, R., Surya, S., Zarefar, A., & Fito Mela, N. (2017). Accounting and Finance Review Whistle Blowing in The Police Sector: The Importance of Control Behaviour Factor and Professional Commitment. *Acc. Fin. Review*, 2(2), 9–14. [www.gatreenterprise.com/GATRJournals/index.html](http://www.gatreenterprise.com/GATRJournals/index.html)
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T)
- Ajzen, I. (2012). The theory of planned behavior. In *Handbook of Theories of Social Psychology: Volume 1* (pp. 438–459). SAGE Publications Inc. <https://doi.org/10.4135/9781446249215.n22>
- Antari, N. P. B. W. (2020). Penguatan Whistleblowing System di Indonesia (Studi Kasus Whistleblowing System di Badan Pemeriksa Keuangan Republik Indonesia (BPK RI)). *Public Inspiration: Jurnal Administrasi Publik*, 5 (2) (2020), 158-167. <https://doi.org/10.22225/pi.5.2.2020.158-167>
- Arifin, J., Hikma Ariefadisya, S., & Ghanevi Ayuntari, C. (2020). Decision of Fraud Disclosure in the Indonesian Regional Government. *Jurnal Riset Akuntansi Dan Keuangan Indonesia*, 5, 323–339. <http://journals.ums.ac.id/index.php/reaksi/index>
- Bernawati, Y., & Napitupulu, G. B. (2018). The Effect of Organizational, Individual, and Demographic Factors on the Whistle-blowing Intention. *Journal of Accounting and Strategic Finance*, 1(01), 1–12. <https://doi.org/10.33005/jasf.v1i01.21>
- Chiu, R. K. (2003). Ethical Judgment and Whistleblowing Intention: Examining the Moderating Role of Locus of Control. *Journal of Business Ethics*, 43, 65–74.
- Djamal, V. A. Y., Pikir, T. W., & Wardani, Rr. P. (2019). The Influence of the Characteristics of Whistleblower to Whistleblowing Intentions. *Journal of Accounting and Strategic Finance*, 2(1), 56–69. <https://doi.org/10.33005/jasf.v2i1.47>
- Dwyer, P. D., Welker, R. B., & Friedberg, A. H. (2000). A research note concerning the dimensionality of the professional commitment scale. In *Behavioral Research in Accounting* (Vol. 12), 279. ABI/INFORM Collection.

- Fitriyah, R., & Maghviroh, R. El. (2019). Analysis of factors that affect internal whistle-blowing intentions. *The Indonesian Accounting Review*, 9(1), 59. <https://doi.org/10.14414/tiar.v9i1.1675>
- Ghozali Imam, (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Indayani, I., & Yunisdanur, V. (2020). A Study of Whistleblowing Intentions in Government Sector. *Jurnal Reviu Akuntansi Dan Keuangan*, 10(2), 285-301. <https://doi.org/10.22219/jrak.v10i2.10269>
- Indonesia Corruption Watch. (2020). *Modul Tren Korupsi 2020*. <https://Antikorupsi.Org/>.
- Istiqomah, D. P., & Anisykurlillah, I. (2020). The Effect of Intentions on Behaviour to Conduct Whistleblowing (a Case Study in State Civil Servants of Semarang City Government). *Accounting Analysis Journal*, 9(1), 67–73. DOI 10.15294/aaj.v9i1.28835
- J. Owen Brown, Jerry Hays, & Martin T. Stuebs, Jr. (2016). Modeling accountant whistleblowing intentions: Applying the theory of planned behavior and the fraud triangle. *Accounting and the Public Interest*, 16.1, 28–56. DOI:10.2308/apin-51675
- Jones. (1991). Ethical Decision Making By Individuals In Organizations: An Issue-Contingent Model. *Academy of Management Review*, 16, 366–395. <https://doi.org/10.2307/258867>
- Jones, T. M. (1991). Ethical Decision Making by Individuals in Organizations: An Issue-Contingent Model. In *Source: The Academy of Management Review* (Vol. 16, Issue 2). <https://www.jstor.org/stable/258867>
- Jubb, P. B. (1999). Whistleblowing: A Restrictive Definition and Interpretation. In *Source: Journal of Business Ethics* (Vol. 21, Issue 1). <https://about.jstor.org/terms>
- Katadata.co.id. (2023). *KPK Terima 2.707 Laporan Dugaan Korupsi pada Semester I 2023, Terbanyak dari Ibu Kota*. <https://Databoks.Katadata.Co.Id/Datapublish/2023/08/15/Kpk-Terima-2707-Laporan-Dugaan-Korupsi-Pada-Semester-i-2023-Terbanyak-Dari-Ibu-Kota>.
- Laksono, J. (2019). Accounting Analysis Journal Factors That Influence Intention to Do Whistleblowing. *Accounting Analysis Journal*, 8(3), 172–178. <https://doi.org/10.15294/aaj.v8i3.32934>
- Latan, H., Ringle, C. M., & Jabbour, C. J. C. (2018). Whistleblowing intentions among public accountants in indonesia: Testing for the moderation effects. *Journal of Business Ethics*, 152(2), 573–588. <https://doi.org/10.1007/s10551-016-3318-0>
- Lestari, R., & Yahya, R. (2017). Whistleblowing Dan Faktor-Faktor yang Memengaruhi Niat Melaksanakannya oleh Aparatur Sipil Negara. In *Jurnal Akuntansi: Vol. XXI* (Issue 03), 336-350. DOI:10.24912/ja.v21i3.265

- Marga Putri, C. (2018). Does Type of Fraudulent Act Have an Impact On Whistleblowing Intention? *Journal of Accounting and Investment*, 19(2), 210–225. <https://doi.org/10.18196/jai.1902102>
- Mkheimer, I. M., Selem, K. M., Shehata, A. E., Hussain, K., & Perez Perez, M. (2022). Can hotel employees arise internal whistleblowing intentions? Leader ethics, workplace virtues and moral courage. *European Journal of Management and Business Economics*, 32 No. 2, 203–222. <https://doi.org/10.1108/EJMBE-10-2021-0275>
- Near, J. P., & Miceli, M. P. (1995). Effective Whistle-Blowing. *The Academy of Management Review*, 20(3), 679-708. <https://doi.org/10.2307/258791>
- Ninggar Pangesti, S., & Rahayu, S. S. (2017). The Effect of Accounting Student's Professional Commitment and Anticipatory Socialization to Whistleblowing (Empirical Study on Telkom University's Accounting Students in Bandung For Academic Year 2015/2016). *E-Proceeding of Management*, Vol.4, No.3, 2750–2761. ISSN: 2355-935
- Nurdianawati, D., & Rachmawati, R. (2020). *The Effect of Moral Intensity, Ethical Decision Making, Professional Commitment, and Anticipatory Socialization on Whistleblowing Intention*.
- Nurhidayat, I., & Kusumasari, B. (2018). Strengthening the effectiveness of whistleblowing system A study for the implementation of anti-corruption policy in Indonesia. *Journal of Financial Crime*, 25(1), 140–154. <https://doi.org/10.1108/JFC-11-2016-0069>
- Owusu, G. M. Y., Bekoe, R. A., Anokye, F. K., & Okoe, F. O. (2020). Whistleblowing intentions of accounting students: An application of the theory of planned behaviour. *Journal of Financial Crime*, 27(2), 477–492. <https://doi.org/10.1108/JFC-01-2019-0007>
- Pangestu, F., & Rahajeng, D. K. (2020). The Effect of Power Distance, Moral Intensity, and Professional Commitment on Whistleblowing Decisions. *Journal of Indonesian Economy and Business*, 35(2), 144–162. <http://journal.ugm.ac.id/jieb>
- Park, H., & Blenkinsopp, J. (2009). Whistleblowing as planned behavior - A survey of south korean police officers. *Journal of Business Ethics*, 85(4), 545–556. <https://doi.org/10.1007/s10551-008-9788-y>
- Peraturan Gubernur Jawa Tengah Nomor 70. (2018). *Organisasi dan Tata Kerja Sekretariat Daerah Provinsi Jawa Tengah*. <https://Biropemotdaks.Jatengprov.Go.Id/Profil/Baca/Profilbiro>.
- Porta Berita Pemerintah Provinsi Jawa Tengah. (2023). *Tinggi, Kesadaran Pejabat di Jateng Laporkan Gratifikasi*. <https://Jatengprov.Go.Id/Publik/Tinggi-Kesadaran-Pejabat-Di-Jateng-Laporkan-Gratifikasi/>.
- Pratolo, Sadjiman Vidya Putri, & Sofyani Hafiez. (2020). Determinants of Whistleblowing Intention of Employees in Universities: Evidence from Indonesia.

*JURNAL Riset Akuntansi Dan Keuangan Indonesia*, Vol.5 No.1, 92–101.  
<http://journals.ums.ac.id/index.php/reaksi/index>

Primasari, R. A., & Fidiana, F. (2020). Whistleblowing Berdasarkan Intensitas Moral, Komitmen Profesional, dan Tingkat Keseriusan Kecurangan. In *Jurnal Kajian Akuntansi* (Vol. 4, Issue 1). <http://jurnal.unswagati.ac.id/index.php/jka>

Purwantini, A. H. (2016). Pertimbangan Etis, dan Komponen Perilaku Terencana Terhadap Intensi Whistleblowing Internal. *Equilibrium: Jurnal Ekonomi Syariah*, 4(1), 137. <https://doi.org/10.21043/equilibrium.v4i1.1841>

Rinaldi & Supriyono. (2022). Analisis Peran Audit Internal Dalam Pencegahan Korupsi (Studi Pada Inspektorat Provinsi Jawa Tengah). *Accounting and Business Information Systems Journal*, 10 No. 24, 1–17. <https://doi.org/10.22146/abis.v10i4.78997>

Rustiarini, N., Made Sunarsih, N., & Made Sunarsih is, N. (2017). Factors Influencing the Whistleblowing Behaviour: A Perspective from the Theory of Planned Behaviour Corporate Governance. In *Asian Journal of Business and Accounting* (Vol. 10, Issue 2). <https://www.researchgate.net/publication/322012280>

Salsabilla, C. R., & NR, E. (2023). Pengaruh Sikap, Kontrol Perilaku dan Religiusitas terhadap Niat Melakukan Whistleblowing. *Jurnal Eksplorasi Akuntansi*, 5(2), 479–494. <https://doi.org/10.24036/jea.v5i2.670>

Saud. (2016). Pengaruh Sikap dan Persepsi Kontrol Perilaku Terhadap Niat Whistleblowing Internal-Eksternal dengan Persepsi Dukungan Organisasi Sebagai Variabel Pemoderasi. *Jurnal Akuntansi Dan Investasi*, 17(2), 209–219. <https://doi.org/10.18196/jai.2016.0056.209-219>

Sekaran, & Bougie. (2017). *Research Methods for Business A Skill-Building Approach*. [www.wileypluslearningspace.com](http://www.wileypluslearningspace.com)

Setiawati, L. P., & Sari, M. M. R. (2016). Profesionalisme, Komitmen Organisasi, Intensitas Moral, dan Tindakan Akuntan melakukan Whistleblowing. *E-Jurnal Akuntansi Universitas Udayana*, Vol.17.1., 257–282. <https://ojs.unud.ac.id/index.php/akuntansi/article/view/18947>

Setyawati, I., Ardiyani, K., & Ragil Sutrisno, C. (2015). Faktor-Faktor Yang Mempengaruhi Niat Untuk Melakukan Whistleblowing Internal (*The Factors Influencing Internal Whistleblowing Intentions*). [Vol 17, No 2 \(2015\)](http://dx.doi.org/10.31941/jebi.v17i2.334). 22-33 <http://dx.doi.org/10.31941/jebi.v17i2.334>

Stikeleather. (2016). When do employers benefit from offering workers a financial reward for reporting internal misconduct? *Accounting, Organizations and Society*, 52(ISSN 0361-3682), 1–14. <https://doi.org/10.1016/j.aos.2016.06.001>

Suarabaru.id. (2022). *Kelola SDM Berintegritas, Ganjar Berhasil Babat Korupsi, Pungli dan Gratifikasi di Jateng*. <https://Suarabaru.Id/2022/12/13/Kelola-Sdm-Berintegritas-Ganjar-Berhasil-Babat-Korupsi-Pungli-Dan-Gratifikasi-Di-Jateng>

Suryono, E., & Chariri, A. (2016). Sikap, Norma Subjektif, Dan Intensi Pegawai Negeri Sipil Untuk Mengadukan Pelanggaran (Whistle-Blowing) (Attitude, Subjective Norms, And Intentions Of Civil Servants To Blow The Whistle On Frauds). In *Jurnal Akuntansi dan Keuangan Indonesia* (Vol. 13, Issue 1), 102-116. <https://doi.org/10.21002/jaki.2016.06>

Tuan Mansor, Tuan Mastiniwati, Ariff, A. M., Hashim, H. A., & Ngah, A. H. (2021). Whistleblowing intentions among external auditors: an application of the moderated multicomponent model of the theory of planned behaviour. *Meditari Accountancy Research*, 30(5), 1309–1333. <https://doi.org/10.1108/MEDAR-07-2020-0948>

Urumsah, D., Efflin Syahputra, B., & Wicaksono, A. P. (2018). Whistle-blowing Intention: The Effect of Moral. Whistle-blowing Intention: The Effects of Moral Intensity, Organizational Commitment, and Professional Commitment. In *Jurnal Akuntansi: Vol. XXII* (Issue 03). 354-367. <https://doi.org/10.24912/ja.v22i3.393>

Valentine, S., & Godkin, L. (2019). Moral intensity, ethical decision making, and whistleblowing intention. *Journal of Business Research*, 98, 277–288. <https://doi.org/10.1016/j.jbusres.2019.01.009>

Wahyuni, L., Chariri, A., & Yuyetta, E. A. (2021). Whistleblowing Intention: Theory of Planned Behavior Perspectives. *Journal of Asian Finance, Economics and Business*, 8(1), 335–341. <https://doi.org/10.13106/jafeb.2021.vol8.no1.335>

Winardi, R. D. (2013). The Influence of Individual and Situational Factors on Lower-Level Civil Servants' Whistle-Blowing Intention In Indonesia. In *Journal of Indonesian Economy and Business* (Vol. 28, Issue 3). 361 – 376. <https://journal.ugm.ac.id/jieb/article/download/6216/17781>

Yuswono, T. A., & Hartijasti, Y. (2018). Employees' Whistleblowing Intention in Public Sector: The Role of Perceived Organizational Support as Moderating Variable. *Journal of Accounting and Investment*, 19(2), 121–136. <https://doi.org/10.18196/jai.190296>

Zakaria, M., Basirah, W. N., & Noor, W. M. (2016). Effects of Planned Behaviour on Whistle Blowing Intention: Evidence from Malaysian Police Department. *Middle-East Journal of Scientific Research* 24 (7): 2352-2365, 2016. <https://doi.org/10.5829/idosi.mejsr.2016.24.07.22667>

Zakaria, M., Omar, N., Rosnidah, I., Bustaman, H. A., Hadiyati, S. N., Abdul, N., Malim, K., Azizan, S., Che, M., Salleh, M., Abdul, M., Chowdhury, M., Fawwaz Bin, A., Nasarudin, M., & Ratnasari, R. T. (2020). *Adopting The Planned Behavioural Theory in Predicting Whistleblowing Intentions Among Indonesian Public Officials*. 25-47. ISSN 2550-1895. <https://mar.uitm.edu.my/>