

DAFTAR PUSTAKA

- ACFE. (2018). Survei fraud indonesia. *Indonesia Chapter*, 7–10.
- ACFE. (2020). Survei fraud indonesia 2019. *Indonesia Chapter*, 53(9), 1–76.
- Association of Certified Fraud Examiners. (2020). *Report to the nations 2020: global study on occupational fraud and abuse*.
- BKPM. (2021). *BPKM whistleblowing system*. <https://www.bkpm.go.id/wbs>
- CNN-Indonesia. (2020). Komarudin, rektor baru unj yang terseret ott kpk. <https://www.cnnindonesia.com/nasional/20200522095553-12-505796/komarudin-rektor-baru-unj-yang-terseret-ott-kpk>
- Damayanthi, K. S. R. D., Sujana, E., & Herawati, N. T. (2017). Pengaruh norma subyektif, sikap pada perilaku, persepsi kontrol perilaku terhadap niat melakukan pengungkapan kecurangan (whistleblowing) (studi empiris pada mahasiswa akuntansi program s1 dan program d3 universitas pendidikan ganesha). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi S1)*, 8(2), 1–12.
- Fishbein, M., & Ajzen, I. (1975). The Reasoned Action Approach. *Predicting and Changing Behavior: The Reasoned Action Approach*.
- Hapsari, A. N. S., & Seta, D. W. (2019). Identifikasi kecurangan dan whistleblowing universitas. *Jurnal Riset Akuntansi Dan Keuangan*, 7(1), 131–144. <https://doi.org/10.17509/jrak.v7i1.15424>
- Harahap, H. F., Misra, F., & Firdaus, F. (2020). Pengaruh jalur pelaporan dan komitmen religius terhadap niat melakukan whistleblowing: sebuah studi eksperimen. *Jurnal Ilmiah Akuntansi*, 5(1), 130. <https://doi.org/10.23887/jia.v5i1.24289>
- Kurniawan, A., Utami, I., & Pesudo, D. A. C. A. (2019). Organizational justice and whistleblowing: an experimental test. *Jurnal Akuntansi Dan Keuangan*, 20(2), 73–78. <https://doi.org/10.9744/jak.20.2.73-78>
- Latan, H., Chiappetta Jabbour, C. J., & Lopes de Sousa Jabbour, A. B. (2020). Social Media as a form of virtual whistleblowing: empirical evidence for elements of the diamond model. *Journal of Business Ethics*, 0123456789. <https://doi.org/10.1007/s10551-020-04598-y>

- Lestari, R., & Yaya, R. (2017). Whistleblowing dan faktor-faktor yang mempengaruhi niat melaksanakannya oleh aparatur sipil negara. *Jurnal Akuntansi*, 21(3), 336. <https://doi.org/10.24912/ja.v21i3.265>
- Liputan6.com. (2021). *Dugaan penggelapan uang mahasiswa unair melibatkan pengurus bem*. <https://surabaya.liputan6.com/read/4589921/dugaan-penggelapan-uang-mahasiswa-unair-libatkan-pengurus-bem>
- Nahar, A. (2021). Analisis faktor “pemicu” minat melakukan whistleblowing. *E-Journal Ekonomi Bisnis Dan Akuntansi*, 8(1), 1. <https://doi.org/10.19184/ejeba.v8i1.23389>
- Near, J. P., & Miceli, M. P. (1995). Effective whistle-blowing. *The Academy of Management Review*, 20(3), 679. <https://doi.org/10.2307/258791>
- Nurharjanti, N. N. (2017). Persepsi mahasiswa dalam mengurangi fraud akademik: whistleblowing sistem. *Jurnal Akuntansi Dan Bisnis*, 17(1), 1. <https://doi.org/10.20961/jab.v17i1.218>
- 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>
- Pertiwi, I. F. P., Prasasti, I. N., & Fahma, Z. (2018). Pengaruh dukungan organisasi menjembatani faktor internal dalam individu ke intensi tindakan whistleblowing. *INFERENSI: Jurnal Penelitian Sosial Keagamaan*, 11(2), 391–408. <https://doi.org/10.18326/infsl3.v11i2.391-408>
- Romney, M. B., & Steinbart, P. J. (2011). Accounting information systems. In *Information Technology and Innovation Trends in Organizations - ItAIS: The Italian Association for Information Systems*. <https://doi.org/10.4324/9781315629520-20>
- Rustiarini, N. W., & Sunarsih, N. M. (2017). Factors influencing the whistleblowing behaviour: a perspective from the theory of planned behaviour. *Asian Journal of Business and Accounting*, 10(2), 187–214.
- Salsabil, S. M., Utami, I., & Hapsari, A. N. S. (2019). Fraud dan whistleblowing: tinjauan pengelolaan dana organisasi kemahasiswaan. *Jurnal Akuntansi Bisnis*, 12(1), 64–76. <https://doi.org/10.30813/jab.v12i1.1510>

- Satyasmoko, A., & Sawarjuwono, T. (2020). Sistem whistleblowing dalam penanganan kasus penyelewengan etika. *Jurnal Akuntansi Dan Pajak*, 1–18.
- Setiawan, J. W., Utami, I., & Pesudo, V. A. A. (2020). Whistleblowing intention in organizational justice & ethical climate: an experimental study. *Jurnal Reviu Akuntansi Dan Keuangan*, 10(1), 103–114. <https://doi.org/10.22219/jrak.v10i1.10394>
- Sidik, F. M. (2021, May 20). *Dugaan korupsi pembangunan asrama mahasiswa uin jakarta dilaporkan ke kpk*. DetikNews. <https://news.detik.com/berita/d-5575909/dugaan-korupsi-pembangunan-asrama-mahasiswa-uin-jakarta-dilaporkan-ke-kpk>
- Tyas, E. Y., & Utami, I. (2020). Trust in leadership and incentives: experimental study of whistleblowing intention. *Jurnal Akuntansi & Auditing Indonesia*, 24(1), 43–54. <https://doi.org/10.20885/jaai.vol24.iss1.art5>
- Wardani, C. A., & Sulhani. (2017). Analisis faktor-faktor yang mempengaruhi penerapan whistleblowing. *Jurnal Aset (Akuntansi Riset)*, 9(1), 29–44.
- Yanti, H. B., Hasnawati, H., Astuti, C. D., & Kuncara, H. (2018). Kompetensi moral dan intensi whistleblowing. *Media Riset Akuntansi, Auditing & Informasi*, 17(2), 131. <https://doi.org/10.25105/mraai.v17i2.2074>