

Daftar Pustaka

- Agnihotri, A., & Bhattacharya, S. (2015). *Whistleblowing Policy Disclosure: Evidence from an Indian Emerging Market.* *Corporate Governance Vol. 15*, 678-692.
- Albrecht, S. (2012). *Fraud Examination.* Canada: Cengage Learning, South Western.
- Aliyah, S. (2015). Analisis faktor-faktor yang mempengaruhi minat pegawai dalam melakukan tindakan *whistleblowing*. *Jurnal dinamika Ekonomi dan bisnis*, 173-189.
- Alleyne, P., Charles-Soverall, W., Broome, T., & Pierce, A. (2017). Perception, predictor, and Consequences of Whistleblowing among Accounting Employees in Barbados. *Meditari Accountancy Research*, 51.
- Anisa, W. N., & Prastiwi, A. (2012). Pengaruh Financial Expertise of Committee Audit Member, Kepemilikan Manajerial, Ukuran Perusahaan, dan Leverage terhadap Terjadinya Kecurangan Pelaporan Keuangan. *Journal Accounting*, 191-128.
- Association of Certified Fraud Examiner. (2020). *Survey Fraud Indonesia 2019.* Jakarta: Association of Certified Fraud Examiner.
- Bernawati, Y., & Beatrice, G. (2018). The Effect of Organizational, Individual, and Demographic Factors on the *Whistleblowing* Intention. *Journal of Accounting and Strategic Finance*, 1-12.

- Bowen, R. M., Call, A. C., & Rajgopal, S. (2010). Whistle-Blowing: Target Firm Characteristics and Economic Consequences. *The Accounting Review Vol. 85*, 1239-1271.
- C, T. H., & Joseph. (2019). *Whistleblowing* System, Machiavellian Personality, Fraud Intention. *Journal of Financial Crime*, 202-216.
- Cahyo, M. N., & Sulhani. (2017). Analisis Empiris Pengaruh Karakteristik Komite Audit, Karakteristik Internal Audit, *Whistleblowing* System, Pengungkapan Kecurangan Terhadap Reaksi Pasar. *Jurnal Dinamika Akuntansi dan Bisnis*, 249-270.
- Cyntia, L., & Yustina, A. I. (2019). From Intention to Action in Whistleblowing : Examination Ethical Leadership and Effective Commitment of Accountant in Indonesian. *International Journal of Business*.
- Eaton, & Akers, M. D. (2007). Whistleblowing and Good Governance. *The CPA Journal*, 66-71.
- Eisenhardt, K. M. (1989). Agency Theory; An Assessment and Review. *Academy of Management Review Vol.14*, 57-74.
- Eng, & Mak. (2003). Corporate Governance and Voluntary Disclosure. *Journal of Accounting and Public Policy*, 325-345.
- Felisiani, T. (2015, September 22). *Mantan GM Sarinah sambangi Kejagung laporkan soal kasus orupsi*. Dipetik Agustus 30, 2020, dari Tribunnews.com.

- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan program SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gladys, L., & Neil, F. (2013). Companies Use of Whistle-Blowing to Detect Fraud: An Examination of Corporate Whistle-Blowing Policies . *Journal of Business Ethics*, 283-295.
- Habibie, N. (2020, Januari 13). *Kejagung Kasus Jiwasraya Berawal dari Laporan ini*. Dipetik Agustus 14, 2020, dari Merdeka.com: www.merdeka.com
- Huang, H.-W., & Thiruvadi, S. (2010). Audit Committee Characteristic and Corporate Fraud. *International Journal of Public Information System*, 71-82.
- Husein, Y. (2008). *Pedoman Sisitem Pelaporan Pelanggaran (SPP)*. Jakarta: Komite Nasional Kebijakan Governance.
- Indonesia Corruption Watch. (2018). Tren Penindakan Korupsi.
- Jensen, M., & Meckling, W. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economic* , 305-360.
- Johansson, E., & Carey, P. (2015). Detecting Fraud: The Role of the Anonymous Reporting Chanel. *Journal Business and Ethics*.
- Johnsen. (2011). Whistleblowing System In Denmark. *International Data Privacy Law*, 199-205.

Kehinde, F. H., & Osagie, O. (2017). Effective Whistleblowing Mechanism and Audit Committee in Nigerian Banking Sector. *Journal of Business and Management Sciences*, 18-26.

Komite Nasional Kebijakan Governance (KNKG). (2008). Pedoman Sistem Pelaporan Pelanggaran. 1-42.

Komite Pemberantasan Korupsi. (2016). *Pengelolaan Konflik Kepentingan*. Diambil kembali dari Komisi Pemberantasan Korupsi:
<https://acch.kpk.go.id>

Landman, W. A. (2005). Whistleblowing Program Best Practice Some Policy Considerations for the Global Fund. *Ethics Institute of South Africa*, 1-8.

Latan, H., Ringle, C. M., & Jose, C. (2018). Whistleblowing Intention among public accountant in Indonesia. *Journal Of Business Ethics* .

Lubabah, R. G. (2015, Desember 17). *Kronologi lengkap kasus Papa Minta Saham sampai bikin setnov mundur*. Dipetik Agustus 30, 2020, dari Merdeka.com.

Mella, N. F., Zarefar, A., & Andreas. (2016). The Relationship of professional commitment of auditing student and Anticipatory socialization toward whistleblowing intention. *Social and Behavior sciences*, 507-512.

Miller, G. (2006). The Press as a Watchdog for Accounting Fraud. *Journal of Accounting Research*, 1001-1033.

Nielsen. (2018). Reformed National Security Internal Whistleblowing System and External Whistleblowing as Countervailing Ethics Methods. *Administration and society*.

Nurhidayat, & Kusumasari. (2018). Strenghtening the effectiveness of whistleblowing system. *Journal of Financial Crime*.

Pittroff, E. (2014). Whistleblowing System and Legitimacy Theory: A Study of the Motivation to Implement Whistleblowing System in German Organization. *Journal Business Ethics*, 399-412.

Prantara, D. (2017, Juni 22). *Ketika Skandal Fraud Akuntansi Menerpa British Telecom dan Pwc*. Dipetik Agustus 14, 2020, dari warta ekonomi: www.wartaekonomi.co.id

Rizki, M. J. (2020, Januari 14). *Menelisik Peran Akuntan Publik dalam Kasus Jiwasraya*. Dipetik Agustus 20, 2020, dari hukum online: www.hukumonline.com

Rustendi, T., & Jimmi, F. (2008). Pengaruh Hutang dan Kepemilikan Manajerial Terhadap Nilai Perusahaan pada Perusahaan Manufaktur. *Jurnal Akuntansi FE Unsil*, 411-422.

Sebayang, R. (2019, September 27). *Ini Kronologi Trump Terancam Dicopot dari Kursi Presiden AS*. Dipetik Agustus 14, 2020, dari CNBCIndonesia.com: www.cnbcindonesia.com

Semendawai, A. H. (2011). Memahami Whistleblower. *Lembaga Perlindungan Saksi dan Korban*, 1-112.

Sofia, I. P. (2018). Pengaruh Komite Audit Terhadap Integritas Laporan Keuangan dengan Whistleblowing System sebagai Variabel Moderasi. *Jurnal Riset Akuntansi Terpadu*, 192-207.

Sulaiman, F. (2020, juli 29). *Kasus Jiwasraya; ada apa kejagung? kok gak panggil Rini Soemarno?* Dipetik Agustus 31, 2020, dari wartaeconom.co.id: wartaeconom.co.id

Tumuramye, B., Ntayi, J. M., & Muhwezi, M. (2018). Whistleblowing intention and behavior in Uganda public procurement. *Journal of public procurement*, 111-130.

Urumsah, D., effin, b., & Pandu, A. (2018). Whistleblowing Intention : The effect of Moral Intensity, Organizational Commitment, and Profesional Commitment. *Jurnal Akuntansi*, 354-367.

Utami, L., Handajani, L., & Hermanto. (2019). Efektivitas Komite Audit dan Audit Internal terhadap Kasus Kecurangan dengan Whistleblowing System sebagai Variable Moderasi. *E-Jurnal Akuntansi Universitas Udayana*, 1570-1600.

Wahidahwati. (2002). Pengaruh Kepemilikan Manajerial dan Kepemilikan Institusional pada Kebijakan Hutang Perusahaan. *Jurnal Riset Akuntansi Indonesia Vol.5 no. 1.*

Wardani, C. A., & Sulhani. (2017). Analisis Faktor-Faktor yang Mempengaruhi Penerapan Whistleblowing System. *Jurnal Aset (Akuntansi Riset)*, 29-44.

Zulfikar, R., Rosiana, R., & Nariah, R. A. (2015). Corporate Governance dan Pengungkapan Pengendalian Intern. *Jurnal Akuntansi Vol. 1*, 1-20.