

DAFTAR PUSTAKA

- Ajzen, I. (2011). The theory of planned behaviour: Reactions and reflections. *Psychology and Health*, 26(9), 1113–1127. <https://doi.org/10.1080/08870446.2011.613995>
- Allen, N. J., & Meyer, J. P. (1990). The measurement and antecedents of affective, continuance and normative commitment to the organization. *Journal of Occupational Psychology*, 63(1), 1–18. <https://doi.org/10.1111/j.2044-8325.1990.tb00506.x>
- Andini, Rita. 2006. “Analisis Pengaruh Kepuasan Gaji, Kepuasan Kerja, Komitmen Organisasional terhadap Turnover Intention”. Tesis. Semarang : Fakultas Ekonomi Universitas Diponegoro.
- Aranki, D. H., Suifan, T. S., & Sweis, R. J. (2019). The Relationship between Organizational Culture and Organizational Commitment. *Modern Applied Science*, 13(4), 137. <https://doi.org/10.5539/mas.v13n4p137>
- Ayu, I. G., & Pradnya, A. (2019). Pengaruh Profesionalisme , Komitmen Organisasi Dan Sensitivitas Etika Terhadap Intensi Dalam Melakukan Whistleblowing : Studi Kasus Pada Badan Pengelola Keuangan Dan Aset Daerah (BPKAD), 4(1), 1–13.
- Bass, B. M. (1999). Two Decades of Research and Development in Transformational Leadership. *European Journal of Work and Organizational Psychology*, 8(1), 9–32. <https://doi.org/10.1080/135943299398410>
- Bhal, K. T., & Dadhich, A. (2011). Impact of Ethical Leadership and Leader-Member Exchange on Whistle Blowing: The Moderating Impact of the Moral Intensity of the Issue. *Journal of Business Ethics*, 103(3), 485–496. <https://doi.org/10.1007/s10551-011-0876-z>
- Bookstein, C. F. and F. L. (1982). Two Structural Equation Models: LISREL and PLS Applied to Consumer Exit-Voice Theory. *Journal of Marketing*, 19(4), 440–452.
- Brief, A. P., & Motowidlo, S. J. (1986). Prosocial Organizational Behaviors. *The Academy of Management Review*, 11(4), 710. <https://doi.org/10.2307/258391>
- Caillier, J. G. (2013). Do Employees Feel Comfortable Blowing the Whistle When Their Supervisors Practice Transformational Leadership? *International Journal of Public Administration*, 36(14), 1020–1028. <https://doi.org/10.1080/01900692.2013.798812>
- Caillier, J. G. (2015). Transformational Leadership and Whistle-Blowing Attitudes: Is This Relationship Mediated by Organizational Commitment and

Public Service Motivation? *American Review of Public Administration*, 45(4), 458–475. <https://doi.org/10.1177/0275074013515299>

Cohen-Charash, Y., & Spector, P. E. (2001). The role of justice in organizations: A meta-analysis. *Organizational Behavior and Human Decision Processes*, 86(2), 278–321. <https://doi.org/10.1006/obhd.2001.2958>

Desfriadi, Ricca, (2010), Pengaruh Budaya Organisasi Terhadap Kinerja Karyawan pada PT. Suka Fajar LTD Pekanbaru, Jurusan Manajemen Fakultas Ekonomi Universitas Islam Riau, Pekanbaru

Dozier, J. B., & Miceli, M. P. (2011). Potential Predictors of Whistle-Blowing. A Prosocial Behavior Perspective. *Academy of Management Review*, 10(4), 823–836. <https://doi.org/10.5465/amr.1985.4279105>

Erlangga, F., Frinaldi, A., & Magriasti, L. (2014). Pengaruh Gaya Kepemimpinan Paternalistik Terhadap Motivasi Kerja Pegawai Dinas Sosial Dan Tenaga Kerja Kota Padang. *Humanus*, 12(2), 174. <https://doi.org/10.24036/jh.v12i2.4037>

Farooqi, S., Abid, G., & Ahmed, A. (2016). RETRACTED: How bad it is to be good: Impact of organizational ethical culture on whistleblowing (the ethical partners). *European Journal of Radiology Open*, 3(2), 239–244. <https://doi.org/10.1016/j.ejro.2016.08.006>

Ghozali, I., & Latan, H. (2015). Partial Least Squares - Konsep, Teknik, Dan Aplikasi menggunakan SmartPLS 3.0 (Edisi 2). Semarang: Badan Penerbit - Universitas Diponegoro.

Gibson, et.al., 2006. Organisasi dan manajemen (prilaku – struktur – proses), Edisi Bahasa Indonesia, Jakarta, Erlangga.

Gundlach, M. J., Douglas, S. C., & Martinko, M. J. (2003). The decision to blow the whistle: A social information processing framework. *Academy of Management Review*, 28(1), 107–123. <https://doi.org/10.5465/AMR.2003.8925239>

Hakim, A., Subroto, & Andayani (2017). Faktor Situasional dan Demografis sebagai Prediktor Niat Individu untuk Melakukan Whistleblowing. *Jurnal Ilmiah Administrasi Publik (JIAP)*, 3(2), 124–133.

Indica, I. W. M. 2012. “Pengaruh Etos Kerja Islami dan Gaya Kepemimpinan Transformasional Terhadap Komitmen Organisasional dan Kinerja Karyawan”. *Jurnal Ilmiah Mahasiswa FEB*. Vol. 1 No.2.

J. A. Colquitt. (2001). On the dimensionality of organizational justice: A construct validation of a measure. *Journal of Applied Psychology*.

James M. Kohlmeier, I., Mahenthiran, S., Parker, R. J., & Sincich, T. (2014). Leadership, Budget Participation, Budgetary Fairness, and Organizational

Commitment : Advances in Accounting Behavioral Research. *Advances in Accounting Behavioral Research*, 17, 95–118.
<https://doi.org/http://dx.doi.org/10.1108/S1475-148820140000017003>

- Jogiyanto, & Abdillah, W. (2009). *Konsep & Aplikasi PLS Untuk Penelitian Empiris*. Yogyakarta: BPFE Universitas Gajah Mada.
- Joy, C., Aban, I., Perez, V. E. B., Keeshia, K., Ricarte, G., & Chiu, J. L. (2019). The Relationship of Organizational Commitment, Job Satisfaction, and Perceived Organizational Support of Telecommuters in The National Capital Region. *Review of Integrative Business and Economics Research*, 8(4), 162.
- Khanifah, Anam, M. C., & Astuti, E. B. (2018). Pengaruh Attitude Toward Behavior , Subjective Norm , Perceived Behavioral Control Pada Intention. *Fakultas Ekonomi Univeritas Wahid Hasyim*, 147–158.
- KNKG. 2008. Pedoman Sistem Pelaporan Pelanggaran - SPP (Whistleblowing System – WBS). Jakarta: KNKG.
- Kusuma, Lingga Sakti, 2014, Pengaruh Motivasi Kerja dan Kepuasan Kerja terhadap Organizational Citizenship Behavior Pegawai RRI Yogyakarta, Program Studi Manajemen Fakultas Ekonomi Universitas Negeri Yogyakarta.
- Lestari, R., dan Yaya, R. 2017. Whistleblowing dan faktor-faktor yang memengaruhi niat melaksanakannya oleh Aparatur Sipil Negara. *Jurnal Akuntansi*.
- Llobet, J., & Fito, M. A. (2013). Organizational Commitment, job satisfaction and intention to stay: Literature review. *Intangible Capital*, 9(4), 1068–1079.
<https://doi.org/10.3926/ic.475>
- Logahan, J. M., Aesaria, S. M., Bank, P. T., Negara, T., Ciputat, T., & As, J. (2014). Terhadap Komitmen Organisasi Berdampak Pada Kinerja Karyawan Pada Btn – Ciputat, 5, 551–563.
- Maulana Saud, I. (2017). 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>
- Moorhead, G. dan Graffin R.W. 2013. *Perilaku Organisasi*. Jakarta: Salemba Empat.
- Nurkholis, R. B. (2015). Faktor-faktor yang mempengaruhi minat pegawai negeri sipil (PNS) untuk melakukan tindakan whistleblowing (Studi pada PNS BPK RI). *Jurnal Ekonomi Dan Keuangan*, 19(2), 276–295.

- Parianti, N. P. I., Suartana, I. W., & Badera, I. D. N. (2016). Faktor-Faktor Yang Memengaruhi Niat Dan Perilaku Whistleblowing Mahasiswa Akuntansi. - *Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 5(12), 4209–4236.
- Park, H., Rehg, M. T., & 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(4), 387–403. <https://doi.org/10.1007/s10551-004-5366-0>
- Pratama, N. J. (2018). Pengaruh Mood Terhadap Niat Melakukan Whistle-Blowing. *Jurnal Akuntansi*, 6(1).
- Rahman, A., Shahzad, N., Mustafa, K., Khan, M. F., & Qurashi, F. (2016). Effects of organizational justice on organizational commitment. *International Journal of Economics and Financial Issues*, 6(3), 188–196.
- Robbins, S. P., & Judge, T. A. (2011). Title: Essentials of Organizational Behavior, 11th edition.
- Rosyidah, E., Fadah, I., & Tobing, D. S. K. (2018). Pengaruh Kepuasan Kerja dan Budaya Organisasi terhadap Kinerja Pegawai melalui Komitmen Organisasi di Unit-Unit Pelayanan Publik Kabupaten Jember. *Jurnal Relasi Stie Mandala Jember*, 14(1), 1–16. Retrieved from
- Rothschild, J., & Miethe, T. D. (1999). Whistle-blower disclosures and management retaliation: The battle to control information about organization corruption. *Work and Occupations*, 26(1), 107–128. <https://doi.org/10.1177/0730888499026001006>
- Rubin, R. S., Munz, D. C., & Bommer, W. H. (2005). Leading from within: The effects of emotion recognition and personality on transformational leadership behavior. *Academy of Management Journal*, 48(5), 845–858. <https://doi.org/10.5465/AMJ.2005.18803926>
- Said, J., Alam, M. M., Mohamed, D. I. B., & Rafidi, M. (2017). Does job satisfaction, fair treatment, and cooperativeness influence the whistleblowing practice in Malaysian Government linked companies? *Asia-Pacific Journal of Business Administration*, 9(3), 220–231. <https://doi.org/10.1108/APJBA-06-2017-0053>
- Sanhaji, A. & Soetjipto, B. E (2016). Pengaruh keadilan organisasi dan budaya organisasi terhadap perilaku kewargaan organisasi melalui komitmen organisasi dan kepuasan kerja, *1983(2007)*, 917–926.
- Santoso, M. H. (2014). Pengaruh Gaya Kepemimpinan Terhadap Komitmen Organisasional dengan Kepuasan Kerja Sebagai Variabel Intervening pada PT Mitra Cimalati di Cilacap. *Agora*, 2(1), 1–4.
- Saputra, L. A. A., Surati, -, & Saufi, A. (2019). Mediation role of job satisfaction towards effect of conflict roles on organizational commitment. *International*

Journal of Social Sciences and Humanities, 3(2), 165–175.
<https://doi.org/10.29332/ijssh.v3n2.308>

- Sari, R. P. (2018). Faktor Faktor yang Mempengaruhi Pegawai Negri Sipil Untuk Melakukan Tindakan Whistleblowing (Studi Empiris Pada BPK Sumatera Barat).
- Saud, I. M., & Fauzi, A. (2019). The Effect of Rewards, Personal Costs, and The Whistleblowing System Toward Individual Intentions to Report Unethical Behaviors of Superiors, *102(Icaf)*, 91–97. <https://doi.org/10.2991/icaf-19.2019.15>
- Seifert, D. L., Stammerjohan, W. W., & Martin, R. B. (2014). Trust, organizational justice, and whistleblowing: A research note. *Behavioral Research in Accounting*, 26(1), 157–168. <https://doi.org/10.2308/bria-50587>
- Seifert, D. L., Sweeney, J. T., Joireman, J., & Thornton, J. M. (2010). The influence of organizational justice on accountant whistleblowing. *Accounting, Organizations and Society*, 35(7), 707–717. <https://doi.org/10.1016/j.aos.2010.09.002>
- Sims, R. L., & Keenan, J. P. (1998). Predictors of extand intrapersonal variables. *Journal of Business Ethics*, 17(4), 411–421. <https://doi.org/10.1023/A:1005763807868>
- Sriekaningsih, A., & Setyadi, D. (2015). The Effect Of Competence And Motivation And Cultural Organization Towards Organizational Commitment And Performance On State Lecturers In East Kalimantan Indonesia. *European Journal of Business and Management*, 7(17), 208–219.
- Sweeney, P . (2008) “Hotlines Helpful for Blowing The Whistle”. *Financial Executive*. 24(4), 28-31.
- Tara, J., Lynn, H., Accountants, M., & Questionable, R. (2008). Whistleblowing Has Become An Important Issue For Management Accountants Today. This Article Explores The Reasons Management Accountants May Choose To Blow The Whistle For Three Different Materiality Levels.
- Tiara Putri Usmany, Djamhur Hamid, H. N. U. (2016). Organisasional Dan Kinerja Karyawan (Studi pada Karyawan Pabrik Gondorukem dan Terpentin Sukun Perum Perhutani Kesatuan Bisnis Mandiri Industri Gondorukem dan Terpentin II , Ponorogo), 37(2), 38–44.
- Tuanakotta, T. M., 2006, *Akuntansi Forensik dan Audit Investigatif*, FEUI, Jakarta
- W. Septiyanti (2013). “*Pengaruh Faktor Organisasional, Individual, Situasional, Dan Demografis Terhadap Niat Melakukan Whistleblowing Internal*”. Simposium Nasional Akuntansi 2013

- W. Purwaningtyas.,(2016). Pengaruh Komitmen Profesional, Komitmen Organisasi, Dan Kepuasan Kerja Terhadap Niat Whistleblowing (Studi Pada Karyawan Rumah Sakit Di Daerah Istimewa Yogyakarta) Commitment , And Job Satisfaction On The Whistleblowing, (3).