

DAFTAR PUSTAKA

- Abdolmohammadi, M., & Baker, C. (2006). Accountant's value preference and moral reasoning. *Journal of Business Ethics*, 69(1), 11-25.
- Arnold, D. F., Dorminey, J. W., Neidermeyer, A. A., & Neidermeyer, P. E. (2013). Internal and external auditor ethical decision making. *Managerial Auditing Journal*, 28(4), 300–322.
- Au, A. K. M., & Wong, D. S. N. (2000). The impact of guanxi on the ethical decision-making process of auditors—an exploratory study on chinese CPA's in Hong Kong. *Journal of Business Ethics*, 28(1), 87–93.
- Barnett, T., & Valentine, S. R. (2004). Issue contingencies and marketers' recognition of ethical issues, ethical judgments and behavioral intentions. *Journal of Business Research*, 57(4), 338–346.
- Callanan G. A., P. F. Roterberry, D. F. Perri, dan P. Oehlers (2010). Contextual factors as moderators of the effect of employee ethical ideology on ethical decision-making. *International Journal of Management*, 27(1), 52.
- Carlson, D. S., Kacmar, K. M., & Wadsworth, L. L. (2002). The impact of moral intensity dimensions on ethical decision making: Assessing the relevance of orientation. *Journal of Managerial Issues*, 14(1), 15–30.
- Chan, Samuel Y.S. and Leung, Philomena (2006). The effect of accounting student's ethical reasoning and personel factors on their ethical sensitivity. *Managerial Auditing Journal*, 21(4), 436-457.

Cohen, J. R., & Pant, L. W. (1991). Beyond bean counting: Establishing high ethical standards in the public accounting profession. *Journal of Business Ethics*, 10(1), 45–56.

Craft, J. (2013). A review of the empirical ethical decision-making literature: 2004–2011. *Journal of Business Ethics*, 117(2), 221–259.

Davis, M. A., Andersen, M. G., & Curtis, M. B. (2001). Questionnaire measuring in business ethical ethics : ideology a critical analysis of the ethics position questionnaire influences. *Journal of Business Ethics*, 32(1), 35–53.

Dubinsky, A. J., Natarajan, R., & Wen-Yeh, H. (2004). The influence of moral philosophy on retail salespeople's ethical perceptions. *Journal of Consumer Affairs*, 38(2), 297–319.

Eynon, G., Hills, N.T. and Stevens, K.T. (1997). Factors that influence the moral reasoning abilities of accountants: implications for universities and the profession. *Journal of Business Ethics*, 16(12).

Ferrell, O. C., & Gresham, L. G. (1985). A contingency framework for understanding ethical decision making in marketing. *Journal of Marketing*, 49(3), 87–96.

Ferrell, O. C., & Skinner, S. J. (1988). Ethical behavior and bureaucratic structure in marketing research organizations. *Journal of Marketing Research*, 25(1), 103–109.

Finn, D. W., Munter, P., & McCaslin, T. E. (1994). Ethical perceptions of CPAs. *Managerial Auditing Journal*, 9(1), 23–28.

Ford, R. C. & W. D. Richardson. (1994). Ethical decision making: a review of the empirical literature. *Journal of Business Ethics* 13, 205–221.

Forsyth, D. R. 1980. “A taxonomy of ethical ideologies.” *Journal of Personality and Social Psychology* 39, 175–184.

Forsyth, D. (1992). Judging the morality of business practices: the influence of personal moral philosophies. *Journal of Business Ethics*, 11(5), 461–470.

Forsyth, D. R., Nye, J. L., & Kelley, K. (1988). Idealism, relativism, and the ethic of caring. *The Journal of Psychology*, 122(3), 243-248.

Fritzsche, D. J., dan E. Oz. (2007). Personal values' influence on the ethical dimension of decision making. *Journal of Business Ethics*, 75, 335-343.

Fritzsche, D. J. (2000). Ethical climates and the ethical dimension of decision making. *Journal of Business Ethics*, 24(2), 125–140.

Gareth, R. Jones (2001). *Organizational Theory, Design and Change: Test and Cases*, 4th International Edition. New Jersey: Pearson Education Inc.

Ghozali, Imam. 2001. *Aplikasi analisis multivariate dengan program SPSS*. Semarang: Universitas Diponegoro.

Gowing, M. P., K. Norm., G. P. W. Lan, M. Sharon, dan R. Fritz. (2005). Differences by gender in the moral reasoning, personal and value types of accounting majors: a study. *Journal of Academy of Business and Economics*.

Gujarati, Damodar. (2003). *Ekonometri Dasar*. Terjemahan: Sumarno Zain, Jakarta: Erlangga.

Hair, J. F., Black, W. C., Babin, B. J., Anderson, & Tatham, R. L. (2010). *Multivariate Data Analysis*. Sixth ed. New Jersey: Prentice Hall.

Hunt, S. D., & Vitell, S. J. (1986). A general theory of marketing ethics. *Journal of Macromarketing*, 6(1), 5–16.

Indriantoro, N. & Supomo, B. (2012). *Metodologi Penelitian Bisnis* (edisi kedua). Yogyakarta: BPFE-Yogyakarta.

Imhoff, E. (2003). Accounting quality, auditing and corporate governance.

Jensen MC, Meckling WH. 1976. Theory of the firm: managerial behavior, agency costs and ownership structure. *Journal of Financial Economics* 3, 305–360.

Jones, T. M. (1991). Ethical decision making by individuals in organization: An issue contingent model. *Academy of Management Review*, 16(2), 366–395.

Kaditti Bangun, Y., & Asri, M. (2017). Auditor ethical decision making. *Scientific Research Journal (SCIRJ)*, (Agustus), 27.

Karacaer, S., Gohar, R., Aygu N, M., & Sayin, C. (2009). Pengaruh nilai-nilai pribadi pada keputusan etis auditor: Perbandingan auditor profesional Pakistan dan Turki. *Jurnal Etika Bisnis*, 88 (1), 53-64.

Kaptein, M. (2011). Toward effective codes: Testing the relationship with unethical behavior. *Journal of Business Ethics*, 99(2), 233–251.

Khomsiyah dan Nur Indriantoro (1998). Pengaruh orientasi etika terhadap komitmen, dan sensitivitas etika auditor pemerintah di DKI Jakarta. *Jurnal Riset Akuntansi Indonesia*, 1(1),13 – 28.

Laczniak, G., & Inderrieden, E. J. (1987). The influence of stated organizational concern upon ethical decision making. *Journal of Business Ethics*, 6.

Leitsch, D. (2006). Using dimensions of moral intensity to predict ethical decision-making in accounting. *Accounting Education*, 15(2), 135–149.

Leung, P. dan B. J. Cooper. (2005). Accounting, ethical issues and the corporate governance context. *Australian Accounting Review* 15(35), 79-88.

Marta, J. K. M., Attia, A., Singhapakdi, A., & Atteya, N. (2003). A comparison of ethical perceptions and moral philosophies of American and Egyptian business students. *Teaching Business Ethics*, 7(1), 1–20.

McKinney, J., Emerson, T., & Neubert, M. (2010). The effects of ethical codes on ethical perceptions of actions toward stakeholders. *Journal of Business Ethics*, 97(4), 505–516.

Morris, S.A. dan R.A. McDonald. 1995. The role of moral intensity in moral judgment: an empirical investigation. *Journal Of Business Ethics*, 14, 715-726.

Mulyadi dan Kanaka Puradirejo. (1998). Auditing. Buku Satu Edisi Kelima. Jakarta. Salemba Empat.

Musbah, A., Cowton, C. J., & Tyfa, D. (2016). The role of individual variables, organizational variables and moral intensity dimensions in Libyan management accountants' ethical decision making. *Journal of Business Ethics*, 134(3), 335–358. May, D. R., & Pauli, K. P. (2002). The role of moral intensity in ethical decision making: A review and investigation of moral recognition, evaluation, and intention. *Business and Society*, 41(1), 84–117.

Mustafa, Zainal. 2009. Mengurai variabel hingga Instrumentasi. Yogyakarta: Graha Ilmu.

Narsa, N. P. D. R. H., dan Prananjaya, K. P. (2017). Hubungan faktor internal dan eksternal terhadap proses pengambilan keputusan etis. *Jurnal Akuntansi dan Investasi*, 18(1), 80-101.

Nelson, M., & Tan, H. H. (2005). Interpersonal interaction perspective. *Auditing: A Journal of Practice & Theory*, 24, 41–71.

Ng, J. W., G. P. A. Lee, dan A. Moneta. (2009). Design and validation of a novel new instrument for measuring the effect of moral intensity on accountants' propensity to manage earnings. *Journal of Business Ethics* 84(3), 367–387.

Nguyen, N. T., dan M. Biderman. (2008). Studying ethical judgments and behavioral intentions using structural equations: evidence from the multidimensional ethics scale. *Journal of Business Ethics*, 83 (4), 627-640.

Nunnally, J.C. (1978). *Psychometric Theory*. New York: McGraw-Hill.

Nye, Joseph. *Soft power*. Foreign Policy. 1990.

O'Fallon, M. J., & Butterfield, K. D. (2005). A review of the empirical ethical decision-making literature: 1996–2003. *Journal of Business Ethics*, 59(4), 375–413.

O'Leary, C., & Stewart, J. (2007). Governance factors affecting internal auditors' ethical decision-making: An exploratory study. *Managerial Auditing Journal*, 22(8), 787–808.

Oumlil, A., dan J. Balloun. (2008). Ethical decision making differences between american and moroccan managers. *Journal of Business Ethics*.

Pangesti, M. Y. (2014). Persepsi intensitas moral dalam proses pembuatan *Jurnal Ilmu & Riset Akuntansi*, 3(10).

Pater, A. and Gils, A.V. (2003). Stimulating ethical decision-making in a business context – effects of ethical and professional codes. *European Management Journal*, 21(6).

Pflugrath, G., Martinov-Bennie, N., & Chen, L. (2007). The impact of codes of ethics and experience on auditor judgments. *Managerial Auditing Journal*, 22(6), 566–589.

Preuss, L. (1998). On ethical theory in auditing. *Managerial Auditing Journal*, 13(9), 500–508.

Rest, J. (1986). *Moral development: Advances in research and theory*. New York: Praeger.

Ryff, C. D., Singer, B. (1996). Psychological well-being: meaning, measurement, and implication for psychotherapy research. *Psychotherapy, Psychosomatic. Special Article*, 65, 14-23.

Santoso, Singgih. 2011. *Structural Equation Modelling: Konsep dan Aplikasi dengan AMOS 18*. Jakarta: PT Elex Media Komputindo.

Schlenker, B. R. and D. R. Forsyth. (1977). On the Ethics of Psychological Research. *Journal of Experimental Social Psychology*, 13, 369-396.

Schweikert J. A., (1992). Cognitive-Contingency Theory and the Study of Ethics in Accounting; *Journal of Business Ethics*, 11: 471 – 478, 1992; Kluwer Academic Publishers – Netherlands.

Seol, I. (2006). The effect of auditor interaction on decision making in the going-concern task. *Managerial Auditing Journal*, 21(6), 582–597.

Shafer, W. E., Morris, R. E., & Ketchand, A. A. (2001). Effects of personal values on auditors' ethical decisions. *Accounting, Auditing & Accountability Journal*, 14(3), 254–277.

Sihwahjoeni dan M. Gudono. (2000). Persepsi Akuntan Terhadap Kode Etik Akuntan. *Jurnal Riset Akuntansi Indonesia*, 3,168-184.

Silver, Lawrence S., dan Sean R. Valentine. (2000). College students' perceptions of moral intensity in sales situations. *Journal of Education for Business*, 75 (6): 309–314.

Singhapakdi, A., S. J. Vitell and K. L. Kraft. (1996). Moral intensity and ethical decision-making of marketing professionals. *Journal of Business Research* 36, 245–255.

Singhapakdi, A.; S.J.Vitell; and G.R.Franke (1999). Antecedents, consequences, and mediating effects of perceived moral intensity and personal moral philosophies. *Journal Of The Academy Of Marketing Science*.

Sparks, J. R., dan S. D. Hunt. (1998). Marketing researcher ethical sensitivity: conceptualization, measurement, and exploratory investigation. *Journal of Marketing*, 62 (2), 92-109.

Steenhaut, S., van Kenhove, P. (2006). An empirical investigation of the relationships among a consumer's personal values, ethical ideology and ethical beliefs. *Journal of Business Ethics*, 64, 137-55.

Sugiyono. (2009). *Metode Penelitian Kuantitatif*. Bandung: Alfabeta.

Surjarweni, V. Wiratna. (2012). *Statistika untuk penelitian*. Yogyakarta: Graha Ilmu.

Swaidan, Z., Rawwas, M. Y. A., & Al-Khatib, J. A. (2004). Consumer ethics: Moral ideologies and ethical beliefs of a microculture in the US. *International Business Review*, 13(6), 749–761.

Sweeney, B., dan F. Costello. (2009). Moral intensity and ethical decision-making: an empirical examination of undergraduate accounting and business students. *Accounting Education*, 18 (1), 75-97.

Tresno Eka Jaya, Irene, C. (2016). Skepticism, time limitation of audit, ethics of professional accountant and audit quality (Case study in Jakarta, Indonesia). *Review of Integrative Business and Economics Research*, 5(3), 173–182.

Vitell, S. J., & Patwardhan, A. (2008). The role of moral intensity and moral philosophy in ethical decision making: a cross-cultural comparison of China and the European Union. *Ssrn*, 17(2), 196–209.

Weber, Ron. (1999). *Information System Control and Audit*. Prentice-Hall, Inc., New Jersey.

Wibowo, A. (2014). Pengaruh kode etik akuntan, personal ethical philosophy, corporate ethical value terhadap persepsi etis dan pertimbangan etis auditor. *Serat Acitya—Jurnal Ilmiah UNTAG Semarang*, 30–48.

Winata, S., & Khomsiyah, K. (2017). Dampak kode etik pada pengaruh dilosofi etis dan intensitas etis terhadap pengambilan keputusan etis. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 1(2), 259.

Wolk, Harry I., Michael G. Tearney, dan James L Dodd. (2008). Accounting theory: a conceptual and institutional approach. South-Western College Publishing.

Yang, H. L., & Wu, W. P. (2009). The effect of moral intensity on ethical decision making in accounting. *Journal of Moral Education*, 38(3), 335–351.

Yetmar, Scott A. dan Kenneth K. Eastman. (2000). Tax practitioners' ethical sensitivity: a model and empirical examination. *Journal of Business Ethics*, 26, 271-288.

Zakaria, M., Haron, H., & Ismail, I. (2010). Knowledge of ethics, perceived ethical problems and ethical judgments. *Journal of Financial Reporting and Accounting*, 8(1), 50–64.

Zulaikha, dan Jiwo. (2011). Analisis faktor-faktor individual dalam pengambilan keputusan etis oleh konsultan pajak (kajian empiris pada konsultan pajak di KAP di kota semarang). Semarang: Program Sarjana Fakultas Ekonomi Universitas Diponegoro.