

Relasi antara organizational ethical values dan organizational citizenship behaviors pada auditor publik: peran mediasi organizational justice, affective commitment dan ethical behavior: studi pada Lembaga XYZ = Linking organizational ethical values and organizational citizenship behaviors among public auditor: mediating role of organizational justice, affective commitment and ethical behavior: study at XYZ Institution

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Abstrak

Penelitian dilakukan untuk mengetahui pengaruh organizational ethical values sebagai faktor pendorong organizational citizenship behaviors melalui mediasi organizational justice, affective commitment dan ethical behavior pada auditor di sektor publik. Responden penelitian adalah auditor pada lembaga XYZ yang bertugas memeriksa laporan keuangan pemerintah di seluruh Indonesia. Total responden dalam penelitian ini berjumlah 307 orang dan structural equation modelling digunakan sebagai metode analisis data. Hasil penelitian menunjukkan bahwa organizational ethical values perlu dimediasi oleh organizational justice dan affective commitment agar dapat berpengaruh terhadap ethical behavior. Selain itu, ethical behavior juga terbukti memediasi pengaruh organizational justice dan affective commitment terhadap organizational citizenship behaviors.

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This study aims to determine the impact of organizational ethical values as antecedant of organizational citizenship behaviors through mediation of organizational justice, affective commitment and ethical behavior among auditors in Indonesian public sector. Respondents are auditors at XYZ, an institutions that responsible for auditing governments financial reports throughout Indonesia. Total respondents in this study were 307 auditor and structural equation models are used as analysis methods. The results indicates organizational ethical values is mediated by organizational justice and affective commitment in order to influence ethical behavior. In addition, ethical behavior is also proven as mediator of the impact of organizational justice and affective commitment toward organizational citizenship behaviors.