

EFFECT OF ETHICAL CULTURE ETHICS ORGANIZATION AND ORIENTATION OF MENTORING IN MODERATE JOB SATISFACTION AND WORK PERFORMANCE

Stefani Lily Indarto, SE., MM., Akt

Doctoral student of Economics and Business at the Diponegoro University, Indonesia

indartostefanielily@yahoo.co.id

ABSTRACT

One of the things that become obstacles for new employees (proteges) is the difficulty in adapting to the work environment. As proteges they often feel confused in starting work. It required a way that can help proteges through a process of adaptation. One way is to provide mentoring programs. With the mentoring for proteges, then they can make the process of auditing the work well, including in decisions related to ethics. It is of course also can not be separated from the organization's ethical culture and ethical orientation (Falah, 2007; Asana, 2013).

Mentoring process which is supported ethical culture of the organization and orientation of good ethics, making the job satisfaction proteges become better. If proteges satisfied in their work, then they become a good performance too. This study aims to determine whether the organization's ethical culture and ethical orientation can moderate the relationship between the process of mentoring on job satisfaction and work performance proteges. This study used a sample of all novice auditors working in the public accounting firm in Semarang. Based on the results of the analysis can be concluded that the ethical culture of the organization and ethical orientation can strengthen relations training functions and function modeling roles on job satisfaction and improve work performance.

Keywords: Mentoring, Organizational Ethical Culture, Orientation Ethics, Job Satisfaction, Job Performance, and Work Performance

INTRODUCTION

In the audit, the auditor is required to perform the job carefully and thoroughly in order to properly evaluate audit evidence. But often the new auditor (proteges) lack of understanding of things to do. This is further aggravated when proteges are also experiencing difficulties in adapting to the culture of the organization where he works, and in conjunction with colleagues. For that we need the mentoring process. These processes form a mentoring relationship in the public accounting firm. Archel and Husillos (2011) stated that the existing mentoring at KAP is a communication process that began after mentor and proteges decide whether to continue the relationship or not. In the mentoring process is the need for a commitment from the mentor to guide proteges. Statement on Auditing Standards (PSA) No. 04 of 2011 states that the audit should be carried out by one or several people who have sufficient technical training, and if necessary supervision must be done well. This means that at the time of the audit practice run, the new auditor will gain professional experience through adequate supervision and review of work of more experienced superiors.

If this is done, then the audit quality can be assured. There mentoring preformance training functions (career / vocational / coaching function) and role modeling function. Training is defined by Ivancevich (2008) in an effort to improve employee performance in the current job or in another job that will he held. In the function of training, mentors also act to guide proteges to develop skills, knowledge, and a good attitude. If the mentoring process is going well, then of course proteges can better understand the task pengauditannya, so proteges can work well. Proteges who were satisfied with the results of their work makes them feel like working, and finally can make his performance increases.

The mentoring process is certainly not free from the influence of the ethical culture of the organization and orientation of ethics that exist within the organization. With reference to the values espoused in the organization, such as appreciation, support, and perform actions that do not violate ethical, then this will strengthen the link between the process of mentoring and job satisfaction and work performance.

Research - research that have been done show that mentoring associated with such things as job satisfaction and work performance. Several studies conducted by Morales (2013) found that the function of training (career / vocational / coaching function), and role modeling function (role modeling function) is part of a mentoring function. Mentoring helps strengthen the relationship between employees and help determine proteges attitude towards work that eventually can carry out their work properly. Other studies conducted by Mikes (2011) also found that mentoring relationships positively correlated performance.

A. FORMULATION OF THE PROBLEM

During this often new employees (proteges) find it difficult to adapt to the culture of the organization where he works, his new job, and in conjunction with colleagues. The assignment required for the adaptation process, one of which is to provide a mentoring program in the form of training and role modeling as a form of support, guidance, and mentoring between senior to junior. In this study will be:

1. Is the organization's ethical culture may moderate the relationship between job satisfaction training functions with proteges?
2. Is ethical orientation can moderate the relationship between job satisfaction training functions with proteges?
3. Is the organization's ethical culture may moderate the relationship between role modeling functionality with job satisfaction proteges?
4. Is the ethical orientation can moderate the relationship between role modeling functionality with job satisfaction proteges?
5. Is the job satisfaction has positive influence on job performance proteges?

B. OBJECTIVES AND BENEFITS RESEARCH

B.1 RESEARCH OBJECTIVES

As this study aims to:

1. Test the moderating influence among the organization's ethical culture, ethical orientation and training functions with job satisfaction proteges.
2. Test the moderating influence of the organization's ethical culture, ethical orientation and role modeling functionality with job satisfaction proteges.
3. Test the effect of job satisfaction on the performance of proteges.

B.2 BENEFITS RESEARCH

The benefits of this research are:

1. May give a clue to the leadership of the Firm in the monitoring process of mentoring and mentoring to know the function where the most influential for the development of a new junior auditors entering the world of work (proteges).
2. Can provide a boost for junior auditors who have just started entering the workforce to follow the mentoring programs in order to achieve job satisfaction, and improve their work performance.
3. Can encourage senior auditor as one of the parties that determines the success of mentoring to be more active in helping proteges adapt through the establishment of relationships mentor-proteges so that later can form a solid team work.
4. Can provide additional empirical evidence, especially in terms of the effect of the training function and role modeling on job satisfaction and work performance proteges, so it can be considered in developing further research.

C. RESEARCH DESAIN

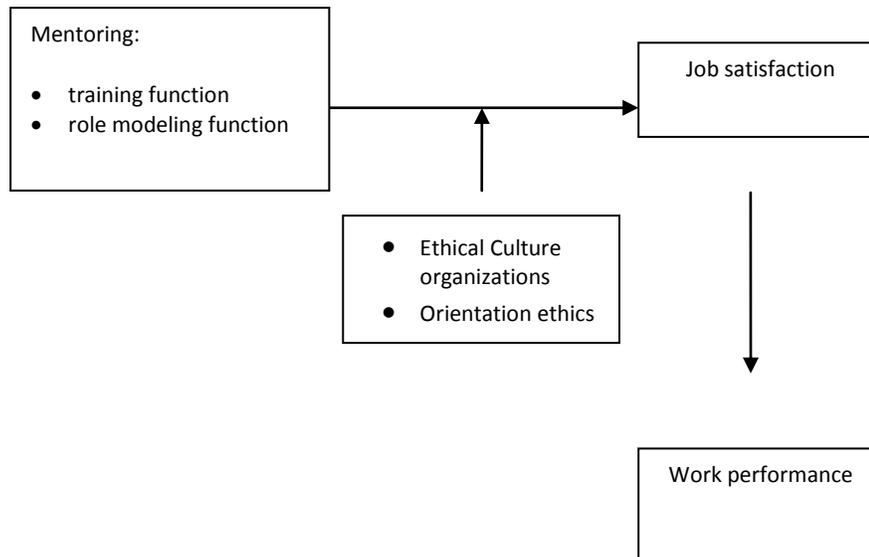


Figure 1.1.

Research Model

D. LITERATURE

Mentoring is a relationship that had been developed in which the more experienced and more knowledgeable maintain professional and even personal lives of those who are less experienced and knowledgeable (Cenhall et al. , 2014). Mentoring gives Public Accounting Firm (KAP) a personal development process to understand the complexities and culture converge in KAP, mentoring useful in educating employees who are less experienced and develop organizational values and professional behavior, employees who have mentors feel more integrated in their organizations and have greater opportunities in promotion, mentoring has a positive influence on employment, reduce turnover intentions, and increase organizational commitment (Morales, 2013). A mentor is usually an employee of a longer and more experienced, which provide themselves into a career adviser, providing guidance, strengthen teamwork, and provide motivation for employees who are new and inexperienced (proteges). Mentor task is to explain the organizational regulations and company policies and propose alternative measures. In KAP, the role of mentor is usually dijalkanankan by senior auditor and mentoring more focused on the provision of landing the implementation of certain functions, how to implement it, and reviewing the duties of a senior auditor to auditor junior. Meanwhile, as a junior auditor in charge terasuh perform audit procedures in detail, responsible for making the paper work to recommend the audit work performed. Translation of the type of relationship that exists between mentor - proteges can be tested based on the activity contained in a mentoring relationship. Yangdilakukan studies by Cahyono (2008) found that in the process of mentoring are training functions (mentor advise proteges how to pursue and develop her career), as well as role modeling function (students learn appropriate behavior by observing the mentor).

Training is defined by Ivancevich (2008) in an effort to improve employee performance in the current job or in another job that will he held immediately. Meanwhile, according to King (2015), training is a process by which people attain a certain ability to help achieve organizational goals. Training according to Chen (2015) is the process of teaching new employees or existing, basic skills they need to perform their jobs. Training is one of the efforts in improving the quality of human resources in the world of work. Employees, whether new or already work need training because of the demands of the job that may change due to changes in the working environment and strategy.

The training function is defined by Kram in Arnold (2015) as a function that provides career advancement to the students by providing visibility, guidance, and protection. Through the training function, the mentor provides the opportunity to work on a challenging task, as well as provide guidance to study the flow of the organization. Asana (2013) in his study proves that proteges who choose to remain in the company is considered to have a higher mentoring relationship with respect to functions such as the training of mentors who involve themselves personally in career proteges, mentor put proteges in important tasks and help proteges focus on his professional goal.

In a role model, leader always promote and execute exemplary behavior on a certain role in the organization concerned and made an example of by employees subordinates. Components of social learning theory as modeling has been an increasing interest in the use of mentor relationships to meet the psychological needs and career employees. Research shows that a mentor can facilitate personal development and progress of their students in the organization by providing challenging tasks, guidance and counseling, and increase exposure and visibility to top management and to serve as role models.

According Alissa et.al. (2014), is the overall job satisfaction levels of employee satisfaction (auditor). Job satisfaction is a way of looking someone whether they are positive or negative about his work. Akbar (2011) reported job satisfaction is a general attitude of a person as the difference between the amount that is believed to that should be accepted. Low job satisfaction will menjadikan an auditor can not work optimally so that later can impact on the quality of work they produce. Burt in Cahyono (2008) suggests that there are factors that can lead to job satisfaction, namely, the first factor is the relationship between employees, among other things manager relationships with employees, physical factors and working conditions, social relations among employees, and the suggestion of work colleague. Second, individual factors, including people's attitudes towards work, life of people at work, and gender. The third is the external factors, related to the employee's family situation, recreation, and education.

Job performance is defined as the success achieved in executing a job. The success of the measure in question can not be equated to all people, but rather is the result achieved by a person according to the size of the force in accordance with the work practiced. Chenhall (2014) reported that nearly two-thirds of the leading executives surveyed have a mentor and that these executives receive a higher salary, bonus, and total compensation than executives who do not have a mentor. Mentoring studies conducted by Falah (2007) and Archel (2011) found that the mentoring relationship is positively correlated with the results or performance, including higher compensation and promotions faster.

Organizational culture is essentially a system of values that are common. The personal values were developed at the beginning of life, as well as the belief in general, arranged in a hierarchical system with properties that can be described and measured, as well as the consequences of behaviors that can be observed (Danielson, 2009). Those values are at the core of organizational culture that is reflected in the practice of the organization. Perceptions of organizational culture based on the conditions experienced by a person in the organization, such as appreciation, support, and expected behavior obtained in the organization.

According to King (2015) which is also supported by previous studies in psychology proves that ethical orientation is controlled by two characteristics of idealism and relativism. Idealisme refers to something that is trusted by individuals with consequences that are owned and wants does not violate moral values. Whereas relativism is an attitude of rejection of moral values are absolute in directing ethical behavior. Asana (2013) conducted in marketing management support for ethical orientation relationship with external factors such as environmental, cultural, environmental or industrial companies, environmental organizations and the personal experiences that are internal factors of the individual. Then Finn et al. developed a research Hunt and Vitell by using a scale of idealism and relativism of Forsyth, where the cultural environment and personal experience are assumed to form the ethical orientation.

Based on the above, the hypothesis proposed in this study is H1. Ethical culture of the organization moderate the relationship between job satisfaction training functions with protégés.

H2. Ethical orientation can moderate the relationship between job satisfaction training functions with proteges

H3. Ethical culture of an organization can moderate the relationship between role modeling functionality with job satisfaction proteges

H4. Ethical orientation can moderate the relationship between role modeling functionality with job satisfaction proteges

H5. The higher the job satisfaction proteges, the better the job performance

E. ANALYSIS METHOD

E.1 Population and Sample

The study population was the entire independent auditors who worked on Public Accounting Firm (KAP) in Semarang. The sampling technique using purposive sampling method, with criteria (a) auditors working in the public accounting firm of Semarang, (b) auditor who is willing to be the survey respondents, and (c) the auditor who has been working in the Office of Public Accounting at least 1 year.

E.1 Operational Definitions and Measurement Variable

E.1.1 Training Function

The training function is defined in Viator and Scandura (2012) as a function of where mentors advise their students how to pursue and develop her career. Through the training function, the mentor provides the opportunity to work on challenging tasks, and provide guidance to study the flow of the organization. To measure the variables of training function, researchers used Mentoring Functions Questionnaire which consists of a six-point statement that describes the function of training in mentoring. These questions measured by the five-point Likert scale, where 1 indicates strongly disagree and 5 showed strongly agree. The higher the score obtained by means higher respondents perceived training functions (auditor). Conversely the lower scores obtained by means lower training functions perceived by the respondents (auditor).

E.1.2 Role Modeling function

Role modeling is the process by which students learn appropriate behavior just by observing what his mentor (Viator and Scandura, 2012). The mentor serves as an object of admiration and gives the desired sample identified by the students. Role modeling function variables measured using Functions Mentoring Questionnaire which consists of a four-point statement which describes the function of the modeling role in mentoring .. These questions measured by the five-point Likert scale, where 1 indicates very not agree and strongly agree 5 shows. The higher the score obtained by means higher perceived role modeling functionality respondents (auditor). Conversely the lower scores obtained by means lower role modeling function perceived by the respondents (auditor).

E.1.3 Job Satisfaction

According Danielson (2009), is the overall job satisfaction levels of employee satisfaction (auditor). Low job satisfaction will make an auditor can not work optimally so that later can impact on the quality of work they produce.

Job satisfaction in this study using instruments The Minnesota Satisfaction Questionnaire (MSQ) which has been modified .. The questionnaire consists of 5 questions grains were measured using a five-point Likert scale, where 1 indicates very dissatisfied and 5 showed very satisfactory. The higher the score obtained, meaning the higher the perceived job satisfaction respondents (auditor). Conversely the lower scores obtained by means lower job satisfaction felt by the respondents (auditor).

E.1.4 Work Performance

Job performance is defined as the success achieved in executing a job. The success of the measure in question can not be equated to all people, but rather is the result achieved by a person according to the size of the force in accordance with the work practiced. Performance in this study using the instrument developed by (Cahyono, 2008) as found in research. This instrument consists of six questions that specifically measure the performance of staff auditors by using a five-point Likert scale, where 1 indicates very much and 5 show very much. The higher the score obtained, means more performance to be achieved respondents (auditor). Conversely the lower scores obtained mean less work performance perceived by the respondents (auditor).

E.1.5 Ethical Organizational Culture

Ethical organizational culture is a broad view of the perception of ethical leadership auditors on the action concerned the importance of ethics in a KAP and will give rewards or sanctions for unscrupulous actions (Falah, 2007). In this study were measured with a scale liqueur from STS to SS. The higher score indicates higher ethical culture of the organization.

E.1.6 Ethical orientation

Ethical orientation is the rationale for the respondent to determine the attitude with respect to ethical dilemmas charged case. Ethical orientation measured by the Multidimensional Ethics Scale (MES) which is considered to be able to test the ethical orientation on moral construct justice, deontology, relativism, utilitarianism and egoism (Asana, 2013). In this study, using a Likert scale measurement of a score of 1 (Strongly Disagree / STS) score of 5 (Strongly Agree / SS). The higher score indicates high ethical orientation.

F. DISCUSSION

From the results of questionnaires, there were 57 questionnaires were returned and that can be processed only 54 questionnaires because the questionnaires by respondents to the old working there were not filled, and there is no corresponding requirement that the sample employed for less than 1 year.

F.1 Overview Respondents

Table 1. Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid L	35	64.8	64.8	64.8
P	19	35.2	35.2	100.0
Total	54	100.0	100.0	

Source: Primary Data Processed

Based on Table 1 note that respondents were male was 64.8%, or 35 people, and the remaining 19 people or 35.2% are women.

Table 2. Education

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid > S1	8	14.8	14.8	14.8
S1	46	85.2	85.2	100.0
Total	54	100.0	100.0	

Source: Primary Data Processed

Based on the table 2 is known that the majority of respondents in this study educated S1.

Table 3.Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Age	54	22.00	55.00	33.8100	12.75031
Valid N (listwise)	54				

Source: Primary Data Processed

Seen from Table 3. note that respondents in this study have a minimum age of 22 years and a maximum of 55 years with a mean of 33.8100 years or 33 years and 10 months.

Table 4. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Experience	54	1.00	28.00	2.1091	4.4553
Valid N (listwise)	54				

Source: Primary Data Processed

From Table 4 it is known that the respondents in this study worked a minimum of 1 year old and a maximum of 28 years with an average of 2.1091 has worked years or 2 years and 1 month.

F.2 Validity Testing Results

The validity of test results in this study can be seen that the calculated value of r (Pearson correlation) > r-table, so that all grain items of questions for each variable in this study considered valid.

F.3 Reliability Test Results

Reliability test results for each variable in this study, namely the training function, role modeling function, job satisfaction, work performance, organizational ethical culture and ethical orientation in mind that the value of Cronbach Alpha greater than 0.6 so it can be expressed all variables in this study can be reliable.

F.4 Descriptive Statistics

Table 5. Descriptive statistics

Information	theoretic al range	Actual range	Mean	Range Scale			Result
				Low	Medium	High	
Training Function	6-30	11-30	21.3556	6-14	14.01-22	22.01-30	Medium
Role Modeling Function	4-20	10-20	16.2444	4-9.33	9.34-14.66	14.67-20	High
Organizational ethical culture	6-30	13-30	22.8645	6-14	14.01-22	22.01-30	High
Ethical orientation	3-15	8-15	12.6934	3-7	7.01-11	11.01-15	High
Job Satisfaction	5-25	12-25	19.6423	5-11.67	11.68-18.33	18.34-25	High
Work Performance	6-30	15-30	23.3111	6-14	14.01-22	22.01-30	High

Source: Primary Data Processed

The average score of respondents to variable empirical training function included in the medium category. This means that the respondents in this study there are advised to develop his career, but there is also a mentoring process is not going well. While the average score of respondents to variable empirical role modeling function, organizational ethical culture, ethical orientation, job satisfaction, and work performance in the high category. That is the mentor of each respondent can give a good example, bduaya in the workplace respondents also paid attention to the importance of ethics, respondents are accustomed to handling cases ethically charged and capable of providing a solution, the respondents were satisfied in their work, as well as success in do the job.

F.5. Hypothesis 1 to the hypothesis 4

F.5.1. Classic Assumption Testing Results

Table 6. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		54
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	2.73914526
Most Extreme Differences	Absolute	.127
	Positive	.094
	Negative	-.146
Kolmogorov-Smirnov Z		.763
Asymp. Sig. (2-tailed)		.857

- a. Test distribution is Normal.
b. Calculated from data

The test results showed residual (error pengganggu) normal distribution because Kolmogorof-Smirnov test results demonstrate the value of Asymp. Sig (probability) of 0.857 is higher than 0.05.

Table 7. Multicollinearity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	23.653	2.488		8.368	.000		
	FP_BEO	.017	.006	.493	2.245	.039	.381	2.028
	FP_OE	.000	.002	.223	1.066	.047	.394	2.034
	FPP_BEO	.002	.014	.376	2.134	.033	.256	3.087
	FPP_OE	.015	.107	.387	2.172	.035	.379	3.054

- a. Dependent Variable: Job Satisfaction

Multicollinierity test results showed that the regression model in this study does not happen multicollinierity between independent variables, because the results VIF <10 and tolerance values > 0.1.

Table 8. Heteroskedasticity Test

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17.045	4	2.138	.478	.813
	Residual	267.524	50	7.455		
	Total	284.569	54			

- a. Predictors: (Constant), FPP_OE, FPP_BEO, FP_OE, FE_BEO
b. Dependent Variable: Unstandardized Residual

The test results heterokedasitas with Glejser test showed that the regression model did not have symptoms of heteroscedasticity.

Table 9. Model Fit Test

ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	233.645	4	46.244	6.211	.000 ^a
	Residual	338.238	50	8.634		
	Total	571.883	54			

a. Predictors: (Constant), FPP_OE, FPP_BEO, FP_OE, FP_BEO

b. Dependent Variable: Job Satisfaction

From the calculation of the above can be seen that the regression models fit for F value of 6.211 with sig 0.000.

Table 10. Coefficient of Determination

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.344 ^a	.067	.055	.59881

a. Predictors: (Constant), FPP_OE, FPP_BEO, FP_OE, FP_BEO

b. Dependent Variable: Job Satisfaction

From the calculation of the above can be seen that the value of the adjusted R² of 0.055., which means a 5.5% job satisfaction variables can be explained by the variable training function, role modeling functions, organizational ethical culture and ethical orientation.

F.5.2. Hypothesis Testing

Table 11. Hypothesis 1 to Hypothesis 4

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	23.653	2.488		8.368	.000
	FP_BEO	.017	.006	.493	2.245	.039
	FP_OE	.000	.002	.223	1.066	.047
	FPP_BEO	.002	.014	.376	2.134	.033
	FPP_OE	.015	.107	.387	2.172	.035

a. Dependent Variable: Job Satisfaction

Table 11. Hypothesis 5

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Sig/2
		B	Std. Error	Beta			
1	(Constant)	16.822	3.084		5.454	.000	
	JS	.391	.161	.319	2.425	.019	0.0095

a. Dependent Variable: Work Performance

From the test results H1s.d. H4 can be seen that the test of significance (sig. Interactions) <0.05. Thus, H1 s.d. H4 in this study received. This means that the organization's ethical culture, ethical orientation is able to moderate the relationship between the training function and role modeling functionality with job satisfaction. In terms of training, mentors also act to guide his anak (proteges) to develop the skills, knowledge, and a good attitude so that men can better understand pengauditannya tasks and work well apat students. Men who are satisfied with their work makes them feel excited to work. Mentoring process is certainly not free from the influence of organizational ethical culture and ethical orientation in the organization. With reference to the values espoused in the organization, such as respect, support, and perform actions that do not violate ethical, then this will strengthen the relationship between the process of mentoring and job satisfaction. Likewise halaya with role modeling function. If men learn behaviors mentor that can provide a good example to his men, then men will certainly feel like working. Furthermore, if the auditors work in the organizational culture and work environment that is supportive, then the auditor will feel satisfied in their work. The impact is the performance of the auditors will increase. This is certainly very supportive of the public akuntans office performance.

G.1 Conclusion

From the discussion above, it can be concluded that:

1. The ethical culture of the organization and orientation of ethics able to moderate the relationship between the training function and role modeling function on job satisfaction.
2. The more satisfied the auditors in their work, they will work with enthusiasm. This will result in the achievement of their work will increase.

G.2 Suggestions

In the future similar studies can be added other variables, such Machiavellian, locus of control as both an internal factor of inner auditor that could affect job satisfaction

REFERENCES

Akbar, R, 2011. Performance Measurement and Accountability in Indonesai Local Government. Curtin Business School. Curtin University. Perth.

Archel, Pablo and Javier Husillos, 2011. The Institutionalisation of Unaccountability: Loading the Dice of Corporate Social Responsibility Discourse, Volume 36, Issue 6.

- Alissa, Walid, Vedran Capkun, Thomas Jeanjean, and Nadja Suca, 2014. An empirical investigation of the impact of audit and auditor characteristics on auditor performance, *Accounting, Organizations and Society*, Volume 39, Issue 7.
- Arens dan Loebbecke. 2015. *Auditing: An Integrated Approach*. Penerbit: Englewood Cliff.
- Arnold, Markus C. and Robert M. Gillenkirch, 2015, Using Negotiated Budgets for Planning and Performance Evaluation: An Experimental Study, *Accounting, Organizations and Society*, Volume 43.
- Asana, G.H.S. 2013. Effect of Experience, Commitment and Ethical Orientation Sensitivity Auditor Ethics in KAP in Bali. Denpasar: Udayana University.
- Cahyono, Dwi., 2008. Perceptions of Environmental Uncertainty, Role Ambiguity, Role For Mediation And Conflict Between Mentoring Program With Job Satisfaction, Job Performance, And Intent To Move. Thesis, University of Diponegoro.
- Chen, Clara Xiaoling, Kristina M. Rennekamp, and Flora H. Zhou, 2015, The effects of forecast type and performance-based incentives on the quality of management forecasts, *Accounting, Organizations and Society*, In Press, Corrected Proof.
- Chenhall, Robert H., Matthew Hall, and David Smith. The Expressive Role of Performance Measurement Systems: A field Study of a Mental Health Development Project. 2014. *Accounting, Organizations and Society*, In Press, Corrected Proof.
- Danielson, AG, 2009. School Related Social Support and Students' Perceived Life Satisfaction. *The Journal of Education Research*.
- Falah, S. 2007. Influence of Organizational Ethical Culture and Orientation Sensitivity Ethics for Ethics. SNA X, Denpasar.
- Gudono. 2012. *Organization Theory*. Yogyakarta: BPFE
- Ivancevich, John, M, et al., 2008. *Behavior and Management, Vol 1 and 2* Jakarta: Erland.
- King, Robyn and Peter Clarkson, 2015. Management Control System Design, Ownership, and Performance in Professional Service Organisations, Volume 45.
- Kurniawan, D.A. 2013. Orientation Influence on the Sensitivity Ethics Auditor with the Professional Commitment and Organizational Commitment as an Intervening Variable (Studies in KAP in Semarang City Auditor). Semarang: Undip.

Morales, Jeremy and Caroline Lambert, 2013. Dirty Work and the Construction of Identity. An Ethnographic Study of Management Accounting Practices, *Accounting, Organizations and Society*, Volume 38, Issue 3.

Mikes, Anette, 2011. From Counting Risk to Making Risk Count: Boundary-Work in Risk Management, *Volume 36, Issues 4–5*.