

# The Influence Of Personal Values And Job Characteristics On Professional Commitment With Ethical Behavior As An Intervening Variable At The KPP Pratama Bangkalan

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## Article Info

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## ABSTRACT

The Directorate General of Taxes (DGT) is one of the state institutions that has the main task of collecting state revenue through taxes and in carrying out its duties the Directorate General of Taxes is required to always be ready to face all challenges. To achieve the tax revenue target as set in the state budget, it is absolutely necessary to have a high commitment to work professionally from each employee. One of the things that often becomes a major issue related to taxation is the ethics and professionalism of tax employees. This study aims to examine the influence between personal values and job characteristics on professional commitment with ethical behavior as an intervening variable at KPP Pratama Bangkalan. The sample in this study were 79 employees at KPP Pratama Bangkalan. The analytical tool used in this research is multiple linear regression. The results showed that personal values affect ethical behavior, personal values affect professional commitment, job characteristics have no effect on ethical behavior, job characteristics affect professional commitment, ethical behavior can mediate the effect of personal values on professional commitment, and ethical behavior cannot mediate the effect of job characteristics on professional commitment.

**Keywords:** Personal Values, Job Characteristics, Professional Commitment, Ethical Behavior.

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## 1. INTRODUCTION

The current global economic conditions continue to face the blow of slowing economic growth which is also part of the continued effect of downside risks from the pandemic which has not yet been fully resolved. Likewise, the Indonesian economy, this can be seen from the macroeconomic conditions at the end of 2022 which showed the achievement of economic growth of 5.31% from the target of 5.5%, although this condition is still better when compared to the previous year.

The Directorate General of Taxes (DGT) is one of the state institutions that has the main task of collecting state revenue through taxes and in carrying out its duties the Directorate General of Taxes is required to always be ready to face all challenges. To achieve the tax revenue target as set in the state budget, it is absolutely necessary to have a high commitment to work professionally from each employee. One of the things that often becomes a major issue related to taxation is the ethics and professionalism of tax employees. Employees of the Directorate General of Taxes in collecting state revenue are required to always be professional in carrying out their duties. In practice, employees often meet and intersect directly with taxpayers, this is very prone to injure the professionalism of employees.

By adhering to the norms, values and code of ethics of the organization, employees of the Directorate General of Taxes are expected to be able to work professionally and be highly committed in carrying out their

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duties. High professional commitment from each employee is also needed to establish good relationships with stakeholders, especially with taxpayers. However, the existing set of norms and rules does not necessarily prevent an employee from violating discipline which then leads to abuse of authority. This shows that their professional commitment is still lacking.

Value is used as a criterion in everyday life in prioritizing and measuring pleasure, and selecting alternatives. According to Cherrington (1994), research in the field of moral development helps to explain how values are acquired. This theory explains that it is very likely that there are external forces that are strong enough to change the influence of one's values, and perhaps someone who acts contrary to their personal values will change the intensity of their values.

The potential influence of personal values on ethical decision-making and behavior has been recognized in the social psychology and organizational behavior literature (Rokeach, 1973 in Shafer, et al., 2001). Values are believed to power individual action responses, the rise of labor problems in the workplace and a significant increase in unethical business practices.

O'Connell (2008) states that values are things that are truly believed and considered important to oneself. An individual's value system is formed from their upbringing and life experiences. Furthermore, values are at the core of important decisions, life goals and personal preferences that influence commitment (Mc Donald & Grandz, 1991 in O'Connell, 2008). The results of research conducted by O'Connell (2008) show that there is a statistically significant relationship between personal values and professional commitment. The interesting thing about these findings is that personal values have a greater influence on professional commitment than affective commitment and organizational commitment.

According to Chiu & Chen (2005) defined job characteristics as job attributes that have a motivational function for employees. Organizational and employee understanding of job characteristics is very important to improve employee work ethic, so understanding of job characteristics must be properly mastered by an organization if it wants to be successful. According to Hackman & Oldham (1980), the end result of the process of applying dimensions in job characteristics results in high quality work performance.

A person's work ethic varies depending on how their attitude is. An employee can be called having a high work ethic if he always carries out what has become his duties and responsibilities and actively seeks ideas and innovations to support the completion of his duties. Conversely, when an employee is only passive and even tends to wait for help from others when encountering obstacles at work, it can be said that he lacks a good work ethic.

In carrying out their duties, the professional commitment of DGT employees is often tested because they are often under pressure from taxpayers. This cannot be separated from the characteristics of the job that often deal directly with taxpayers. The pressure received can be psychological, such as when facing taxpayers who have a high social position or status in the community, to physical threats.

Therefore, this study tries to test the phenomenon as mentioned above for employees at the Bangkalan Primary Tax Service Office, and a model is developed to explain the effect of personal values and job characteristics on professional commitment with ethical behavior as an intervening variable.

## **2. LITERATUR REVIEW**

### **a. Personal Values**

Kluckhohn (1951) defines value as a concept, explicit or implicit, characteristic of a person or group, of desires that influence the determination of available options, goals, and the final results of actions. Gordon Allport (in Hills, 2002) defines value as a belief based on actions taken on the basis of choice. In this sense, value is the cognitive stimulation of action "forced domination in life; all human activities are directly directed based on the realization of the value possessed". In his research, Schwartz (2006) defines values in his Theory of Basic Human Value theory that values are classified into coherent systems that underlie and can help explain individual decision-making processes, attitudes, and behaviors. This coherent structure comes from the social environment and psychological conflict or compatibility between values based on individual experiences when they make decisions in everyday life.

### **b. Job Characteristics**

Hackman & Oldham (1980) first proposed the concept of job characteristics, stating that job characteristics models are an approach in designing a job. This approach aims to describe the conditions that occur on the job and plan so that a job can run effectively for individual employees using a contingency approach (Kreitner & Kinicki, 2007). Robbins & Judge (2008), argue that job characteristics theory is an effort to identify the task characteristics of jobs, how those characteristics are combined to form different jobs and their relationship with motivation, job satisfaction and employee performance. In his research Panudju (2003), job characteristics show how much decision-making is made by employees to their work, and how many tasks must be completed

by employees. Basically, every job must have its own characteristics that distinguish it from other types of work. Between one job and another it is still possible to have similar characteristics, however, it is certain that the majority of jobs have different characteristics.

**c. Ethical Behavior**

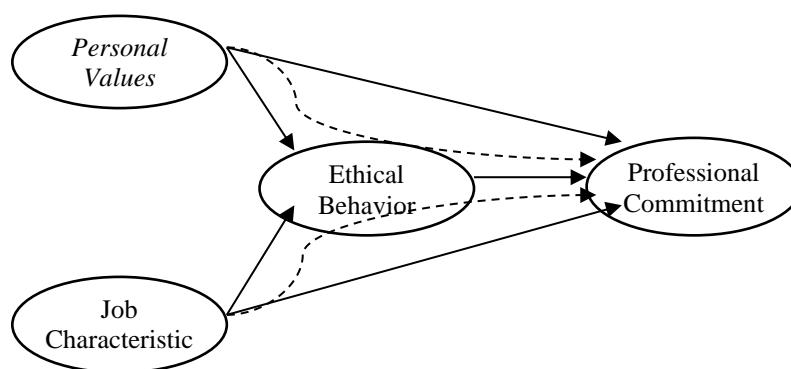
Ethics, in Latin "ethica", means moral philosophy. From a cultural, moral and religious point of view, Ethics is a guideline for good behavior. According to Keraf (1998) cited in Lucyanda (2012), ethics literally comes from the Greek word "ethos" which means exactly the same as morality, namely good customs. These good customs then become a value system that functions as a guideline and benchmark for good and bad behavior. Bertens (2007) formulates that ethics are moral norms, values and codes of conduct that guide a person or group in regulating their behavior, as well as the study of good and bad things. Robertson & Davis (1982) cited from Ustad & Utami (2005) define ethical behavior as behavior that is in accordance with the rules and moral principles that produce the best behavior. Ethical behavior is also behavior or rules of behavior that are accepted and used by certain individuals or groups (Ustad & Utami, 2005).

**d. Professional Commitment**

Commitment is a step or action taken to support a certain choice of action so that the choice of action can be carried out steadily and wholeheartedly (Panggabean, 2008). according to Tjiptohadi (1996) quoted from Khikmah (2005: 143), professionalism has several meanings, namely first, professionalism means an expertise, has certain qualifications, is experienced in accordance with the field of expertise. Second, the notion of professionalism refers to a standard of work, namely the moral and ethical principles of the profession. Third, professional means moral. Meanwhile, according to Larkin (1990) quoted from Trisnaningsih (2003) professional commitment can be said to be the level of individual loyalty to his profession as perceived by the individual. Still from the same quote, a professional commitment is basically a perception that is based on loyalty, determination, and expectations of a person guided by a system of values or norms that will direct that person to act or work in accordance with certain procedures in an effort to carry out his duties with a high level of success.

**3. RESEARCH METHOD**

In this study using a quantitative research approach, which is a type of research that emphasizes testing theories through measuring research variables with numbers and requires data analysis with statistical procedures. The measuring instrument for this research is a questionnaire, the data obtained is in the form of answers from respondents to the questions asked. Based on the research objectives that have been set, this research approach is called explanatory. The population in this study were all 79 employees of KPP Pratama Bangkalan. This research was conducted on the entire population. Thus, the method used in this research is a census.



**Figure 1**  
conceptual framework

- H1:** Personal values affect the ethical behavior of employees at the Bangkalan Primary Tax Service Office.
- H2 :**Personal values affect the professional commitment of employees at the Bangkalan Primary Tax Service Office.
- H3 :** Job characteristics affect the ethical behavior of employees at the Bangkalan Primary Tax Service Office.

**H4** : Job characteristics affect the professional commitment of employees at the Bangkalan Primary Tax Service Office.

**H5** : Ethical behavior affects the professional commitment of employees at the Bangkalan Primary Tax Service Office.

**H6** : Personal values affect professional commitment mediated by ethical behavior of employees at the Bangkalan Primary Tax Service Office.

**H7** : Job characteristics affect professional commitment mediated by ethical behavior of employees at the Bangkalan Primary Tax Service Office.

#### 4. RESULTS AND ANALYSIS

##### A. Validity Test

According to Ghozali (2016) "Validity test is used to determine the level of validity of a questionnaire used in research to collect data by correlating the answers or scores with the total score of each variable, the provisions in the validity test are if the significance of  $r_{count} > r_{table}$ , it is declared valid.

**Table 1**  
**Validity Test**

Variabel	Indikator	r hitung	r tabel	Description
<i>Personal Value</i> (PV)	PV.1	0,832	0,2213	Valid
	PV.2	0,660	0,2213	Valid
	PV.3	0,835	0,2213	Valid
	PV.4	0,840	0,2213	Valid
	PV.5	0,905	0,2213	Valid
	PV.6	0,952	0,2213	Valid
	PV.7	0,917	0,2213	Valid
	PV.8	0,930	0,2213	Valid
	PV.9	0,848	0,2213	Valid
	PV.10	0,882	0,2213	Valid
	PV.11	0,952	0,2213	Valid
	PV.12	0,930	0,2213	Valid
Job Characteristics (KP)	KP.1	0,620	0,2213	Valid
	KP.2	0,781	0,2213	Valid
	KP.3	0,810	0,2213	Valid
	KP.4	0,770	0,2213	Valid
	KP.5	0,839	0,2213	Valid
	KP.6	0,840	0,2213	Valid
	KP.7	0,704	0,2213	Valid
	KP.8	0,679	0,2213	Valid
	KP.9	0,800	0,2213	Valid
	KP.10	0,678	0,2213	Valid
Professional Commitment (KP)	KPR.1	0,853	0,2213	Valid
	KPR.2	0,726	0,2213	Valid
	KPR.3	0,806	0,2213	Valid
	KPR.4	0,734	0,2213	Valid
	KPR.5	0,898	0,2213	Valid
	KPR.6	0,814	0,2213	Valid
	KPR.7	0,843	0,2213	Valid

	KPR.8	0,843	0,2213	Valid
	KPR.9	0,811	0,2213	Valid
	KPR.10	0,789	0,2213	Valid
Ethical Behavior (PE)	PE.1	0,887	0,2213	Valid
	PE.2	0,868	0,2213	Valid
	PE.3	0,903	0,2213	Valid
	PE.4	0,884	0,2213	Valid
	PE.5	0,885	0,2213	Valid
	PE.6	0,755	0,2213	Valid
	PE.7	0,765	0,2213	Valid
	PE.8	0,738	0,2213	Valid

Source: Primary Data 2023

Based on table 1, to calculate the r table, you can use the  $n - 2$  formula. The number of questionnaires processed in this study amounted to 79 (n). Then it can be calculated  $79 - 2 = 77$ , the value of r table with a degree of 77 is 0.2213. All questions in this study are declared valid, because they have a value of  $r_{count} > 0.2213$ .

### B. Reliability Test

"The reliability test is used to determine the consistency of measuring instruments in measuring the same object" (Ghozali, 2016). Reliability can be concluded to what extent a measurement gives relatively the same results, if tested again on the same object or arguably has consistency over time. To measure the reliability of a research questionnaire, you must use Cronbach alpha. If a questionnaire has a Cronbach alpha value  $> 0.60$  then the questionnaire can be said to be reliable.

**Table 2**  
**Reliability Test**

Variable	Cronbach's Alpha	Kriteria	Information
Personal Value (PV)	0,971	0,60	Reliabel
Job Characteristics (KP)	0,911	0,60	Reliabel
Professional Commitment (KPR)	0,938	0,60	Reliabel
Ethical Behavior (PE)	0,935	0,60	Reliabel

Source: Data Processing Results, 2023

Based on table 2, it can be seen that all variables in this study personal value, job characteristics, professional commitment and ethical behavior are declared reliable because they have a Cronbach alpha value  $> 0.60$ .

### C. Descriptive Analysis

**Table 3**  
**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Personal Value (PV)	79	48	60	57,05	4,632
Job Characteristics (KP)	79	30	50	44,08	5,733
Professional Commitment (KPR)	79	36	50	46,35	4,270
ETHICAL BEHAVIOR	79	31	40	37,48	3,170
Valid N (listwise)	79				

Source: Data Processing Results, 2023

Based on Table 3 it can be seen that the number of samples in this study amounted to 79 people. The personal value variable has a minimum value of 48 and a maximum value of 60. The average personal value is 57.05 (57.05/12 items = 4.75). This value of 4.75 indicates that on average respondents agree with the personal values that exist in the office where they work and the standard deviation on the personal value variable is 4.632.

Then the job characteristics variable has a minimum value of 30 and a maximum value of 50. The average value of job characteristics is 44.08 (44.08/10 items = 4.41). This value of 4.41 indicates that on average respondents agree with statements related to the characteristics of the work they have done so far at the office where they work and the standard deviation on job characteristics is 5.733.

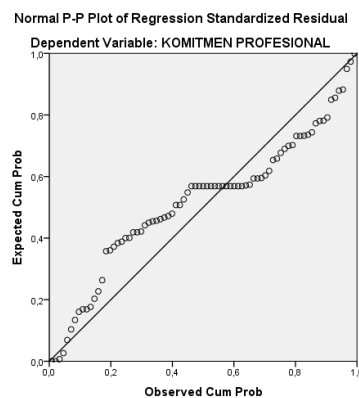
Then the professional commitment variable has a minimum value of 36 and a maximum value of 50. The average value of professional commitment is 46.35 (46.35/10 items = 4.63). This value of 4.63 indicates that on average respondents agree with statements related to the professional commitment they have made so far at the office where they work and the standard deviation on professional commitment is 4.270.

Then the last is the ethical behavior variable has a minimum value of 31 and a maximum value of 40. The average value of ethical behavior is 37.8 (37.8/8 items = 4.725). This value of 4.725 indicates that on average respondents agree with statements related to the ethical behavior they have carried out at the office where they work and the standard deviation on ethical behavior is 3.170.

## D. Classical Assumption Test

### 1). Normality test

The normality test aims to test whether in the regression model the dependent variable and the independent variable both have a normal distribution or not. In this study, to determine the normality of the data, a graphical approach was used to analyze. The graphical approach intended here is the normal P-P plot of region standard graph, where the data distribution must follow the diagonal line.



**Figure 2. Normality Test Chart**  
Source: Data Processing Results, 2023

Based on the test results in Figure 2, it can be seen that the distribution of existing data has followed the diagonal line between 0 and the intersection of the X and Y axes. So it can be concluded that the data used in this study is declared normal and has met the requirements in the normality test.

### 2). Multicollinearity Test

Ghozali (2016), multicollinearity test is a statistical test that aims to determine the correlation between independent variables, the multicollinearity test is carried out with  $VIF < 10$  and tolerance value  $> 0.10$ .

**Table 4. Multicollinearity Test Coefficients<sup>a</sup>**

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 <i>Personal Value (PV)</i>	0,444	2,252
<i>Job Characteristics (KP)</i>	0,663	1,508
<i>Professional Commitment (KPR)</i>	0,499	2,005

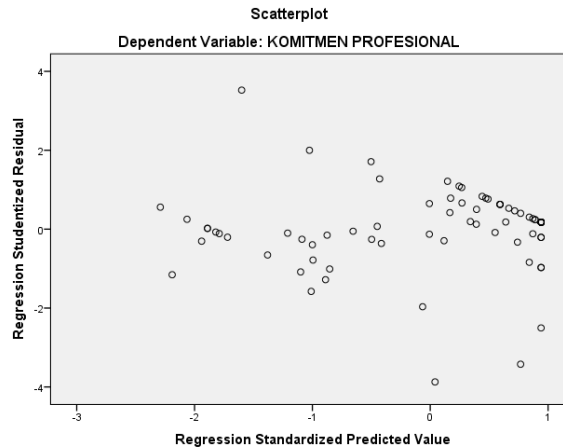
a. Predictors: (Constant) PV, KP, KPR

b. Dependent Variable: KP

Based on table 4, it can be seen that the VIF value of each independent variable used in this study is <10, while the tolerance value of each variable is > 0.10. So it can be stated that all the independent variables used in this study have met the conditions or requirements in the multicollinearity test, so it is said to be free from multicollinearity.

### 3). Heteroscedasticity Test

Ghozali (2016), the heteroscedasticity test aims to find out in the regression model there is an inequality of variables from an observation residual. Variables are said to be absent of heteroscedasticity, if the points spread randomly and there is no certain shape and spread below or above 0 on the Y axis.



**Figure 3**  
**Normality Test Chart**

Source: Data Processing Results, 2023

Based on Figure 3, it can be seen that the points in the image are randomly scattered and do not form a certain pattern. So it can be concluded in this regression model, there is no heteroscedasticity.

### E. Path Analysis

To see the direct and indirect effects of variables in this study, it was carried out by using regression analysis which was carried out 2 times regression, because in the study using intervening variables there were two equations which later also had 2 path coefficient models.

**Table 5**  
**Regression Test Results Model 1**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	9,873	3,180		3,105	,003
1 <i>Personal Value</i> (PV)	,427	,067	,624	6,347	,000
Job Characteristics (KP)	,074	,054	,134	1,362	,177

a. Dependent Variable: PE

Source: Data Processing Results, 2023

Based on Table 5, it can be seen that the significance value of the personal value variable is 0.000 which is  $<0.05$ . These results provide a conclusion that regression model 1, namely the personal value variable, has a significant effect on ethical behavior, while the job characteristics variable has a significance value of  $0.177 > 0.05$  so that the job characteristics variable has no effect on ethical behavior.

Based on Table 5.6, it is also known that based on the regression equation above, the personal value coefficient value is 0.624, this also shows that the personal value variable has a positive effect on ethical behavior. Or it can also be said that if personal value increases, ethical behavior will also increase. While the coefficient value of job characteristics is 0.134, this also shows that the job characteristics variable has a positive effect on ethical behavior. Or it can also be said that if the job characteristics increase, ethical behavior will also increase.

**Table 6**  
**Regression Test Results Model 2**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3,278	3,945		,831	,409
1 <i>Personal Value</i> (PV)	,237	,097	,257	2,442	,017
Job Characteristics (KP)	,169	,064	,227	2,636	,010
ethical behavior (PE)	,589	,134	,437	4,394	,000

a. Dependent Variable: KP

Source: Data Processing Results, 2023

Based on Table 6, it can be seen that the significance value of the personal value variable is 0.017, which is  $<0.05$ . These results provide a conclusion that model 2 regression, namely the personal value variable, has a significant effect on professional commitment, then the significance value of the job characteristics variable is 0.010, which is  $<0.05$ . These results provide a conclusion that model 2 regression, namely the job characteristics variable, has a significant effect on professional commitment. And finally, the significance value of the ethical behavior variable is 0.000, which is  $<0.05$ . These results provide a conclusion that model 2 regression, namely the ethical behavior variable, has a significant effect on professional commitment.

Based on Table 6, it is also known that based on the regression equation above, the personal value coefficient value is 0.257, this also shows that the personal value variable has a positive effect on professional commitment. Or it can also be said that if personal value increases, professional commitment will also increase. While the coefficient value of job characteristics is 0.227, this also shows that the job characteristics variable has a positive effect on professional commitment. Or it can also be said that if job characteristics increase, professional commitment will also increase. And finally, the coefficient value of ethical behavior is 0.437, this also shows that the ethical behavior variable has a positive effect on professional commitment. Or it can also be said that if ethical behavior increases, professional commitment will also increase.

### Koefisien Determinasi

Ghozali (2016) states that "the coefficient of determination test aims to measure how far the ability of a model to explain the dependent variable. If the coefficient of determination (R<sup>2</sup>) value is getting smaller, then the ability of the independent variable to explain the dependent variable is limited, and vice versa if the



coefficient of determination value is getting bigger, then the ability of the independent variable to explain the dependent variable is getting more "

**Table 7**  
**Model 1 Determination Coefficient Test Results**  
**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,708 <sup>a</sup>	,501	,488	2,268

a. Predictors: ((Constant), PV, KP)

b. Dependent Variable: PE

Source: Data Processing Results, 2023

Based on table 7, it can be seen that the R square value of 0.501 or 50.1% is the amount of contribution of the independent variable to the dependent variable and the remaining 49.9% is explained by other variables outside the research model. while the R value is 0.708 or 70.8%, where the correlation of independent variables (personal values and job characteristics) has a strong enough relationship to explain the dependent variable (ethical behavior).

**Table 8**  
**Model 2 Determination Coefficient Test Results**  
**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,794 <sup>a</sup>	,630	,615	2,650

a. Predictors: ((Constant), PV, KP, PE)

b. Dependent Variable: KP

Source: Data Processing Results, 2023

Based on table 8, it can be seen that the R square value of 0.630 or 63% is the amount of contribution of the independent variable to the dependent variable and the remaining 37% is explained by other variables outside the research model. while the R value is 0.794 or 79.4%, where the correlation of independent variables (personal values, job characteristics, and ethical behavior) has a strong enough relationship to explain the dependent variable (professional commitment).

**Direct, Indirect and Total Influences**

Calculation of sub-structure 1 and sub-structure 2 produces two equations that describe the relationship of independent variables to intervening variables and the relationship of independent variables to the dependent variable. The sub-structural 1 and sub-structural 2 equations show the magnitude of the influence of X1 and X2 on Z, X1 and X2 on Y and Z on Y. The following is a table of direct effects and indirect effects, as well as total effects, namely

**Table 9**  
**The effect of personal values (X1) and job characteristics on ethical behavior (Z) and its impact on professional commitment (Y) directly and indirectly**

No	Variable	Path Coefficient	Influence		Total
			Direct	Indirect	
1	X1 To Z	0,624	0,624	-	0,624
2	X2 to Z	0,134	0,134	-	0,134
3	X1 to Y	0,257	0,257	0,624 x 0,437 = 0,2726	0,5296

4	X2 to Y	0,227	0,227	0,134 x 0,437 = 0,0585	0,2855
5	Z to Y	0,437	0,437	-	0,437

Source: Data Processed

Based on Table 9 regarding the results of the path analysis of X on Y with variable Z as an intervening variable, it can be concluded that the personal value variable (X) has a direct effect on the ethical behavior variable (Z) of 0.624, the job characteristics variable has a direct effect on the ethical behavior variable (Z) of 0.134 Then for the ethical behavior variable (Z) has a direct effect on the professional commitment variable (Y) of 0.728. Meanwhile, the personal value variable (X1) has a direct effect on professional commitment (Y) of 0.257 and an indirect effect of 0.2726, because through the intervening variable, namely ethical behavior (Z) so that the total effect is 0.5296. the job characteristics variable (X2) has a direct effect on professional commitment (Y) of 0.227 and an indirect effect of 0.0585, because through the intervening variable, namely ethical behavior (Z) so that the total effect is 0.2855.

### Hypothesis Test

#### The effect of personal value on ethical behavior

To test the effect of personal value variables on ethical behavior variables, the hypothesis results can be seen through the probability results (0.000) based on the P value (significance value)  $<0.05$  ( $0.000 < 0.05$ ), these results can be seen in Table 5.6. So it can be stated that the first hypothesis is accepted, the test results show if there is a significant effect of personal value variables on ethical behavior variables partially.

#### The effect of personal value on professional commitment

To test the effect of personal value variables on professional commitment variables, the hypothesis results can be seen through the probability results (0.017) based on the P value (significance value)  $<0.05$  ( $0.017 < 0.05$ ), these results can be seen in Table 5.7. So it can be stated that the third hypothesis is accepted, the test results show if there is an influence between the personal value variable on the professional commitment variable partially.

#### The effect of job characteristics on ethical behavior

To test the effect of job characteristics variables on ethical behavior variables, the hypothesis results can be seen through the probability results (0.177) based on the P value (significance value)  $>0.05$  ( $0.177 > 0.05$ ), these results can be seen in Table 5.6. So it can be stated that the second hypothesis is rejected, the test results show that there is no influence between the job characteristics variable on the ethical behavior variable partially.

#### The effect of job characteristics on professional commitment

To test the effect of job characteristics variables on professional commitment variables, the hypothesis results can be seen through the probability results (0.010) based on the P value (significance value)  $<0.05$  ( $0.010 < 0.05$ ), these results can be seen in Table 5.7. So it can be stated that the fourth hypothesis is accepted, the test results show if there is an influence between job characteristics on the professional commitment variable partially.

#### The effect of ethical behavior on professional commitment

To test the effect of ethical behavior variables on professional commitment variables, the hypothesis results can be seen through the probability results (0.000) based on the P value (significance value)  $<0.05$  ( $0.000 < 0.05$ ), these results can be seen in Table 5.7. So it can be stated that the fifth hypothesis is accepted, the test results show if there is an influence between ethical behavior on the professional commitment variable partially.

#### The effect of personal value on professional commitment mediated by ethical behavior

To test the effect of personal value variables on professional commitment variables with ethical behavior variables as intervening variables, it can be seen from the amount of direct and indirect effects. As previously explained in Table 5.10 that the personal value variable has a direct effect on professional commitment of only 0.257 (25.7%), while the indirect effect is 0.2726 (27.26%), so here it can be concluded that the direct effect of personal value on professional commitment is smaller than the indirect effect due to the influence of the ethical behavior variable which becomes the mediating variable so that the total effect is 0.5296 (52.96%).

#### The effect of job characteristics on professional commitment mediated by ethical behavior

To examine the effect of job characteristics variables on professional commitment variables with ethical behavior variables as intervening variables, it can be seen from the amount of direct and indirect effects. As previously explained in Table 5.10 that the job characteristics variable has a direct effect on professional

commitment of only 0.227 (22.7%), while the indirect effect is 0.0585 (5.85%), so here it can be concluded that the direct effect of job characteristics on professional commitment is greater than the indirect effect due to the influence of the ethical behavior variable which becomes a mediating variable which causes the indirect effect to be smaller, so that the total effect result is 0.2855 (28.55%).

## **DISCUSSION**

### **Partial Effect**

#### **1). The effect of personal value on ethical behavior.**

From the results of path analysis research, the first hypothesis (H1) is accepted. This means that personal value affects the ethical behavior of employees at KPP Pratama Bangkalan. This shows that the ethical behavior of employees at KPP Pratama Bangkalan is also influenced by personal values. Based on the results of path analysis, it also shows that the independent variable, namely personal value, has a direct effect on ethical behavior of 0.624 or 62.4%.

These results can also show that KPP Pratama Bangkalan has tried well to pay attention to and improve the ethical behavior of its employees, by fostering personal values which are in accordance with the expectations of its employees. So it can be said that if personal values are implemented properly in a place of work and in accordance with the expectations of employees, it will increase the ethical behavior of employees at the agency.

In research conducted by Finegan (1994) regarding the relationship between personal values and ethical behavior, it shows that people with different value hierarchies view targeted behavior differently. To the extent that corporate culture is able to reflect values that encourage ethical behavior, then a person's personal values will be less important in determining his ethical decisions. But in weak situations, where people do not agree with the norms and values represented by the company, a person's personal values can have a major impact on his or her decisions.

#### **2). The Effect of Personal Values on Professional Commitment.**

From the results of path analysis research, the second hypothesis (H2) is accepted. This means that personal values affect the ethical behavior of employees at KPP Pratama Bangkalan. This shows that the professional commitment of employees at KPP Pratama Bangkalan is also influenced by personal values. Based on the results of path analysis, it also shows that the independent variable, namely personal value, has a direct effect on professional commitment of 0.257 or 25.7%.

These results can also show that KPP Pratama Bangkalan has done a good job of paying attention to and increasing the professional commitment of its employees, by fostering personal value which is in accordance with the expectations of its employees. So it can be said that if personal values are applied, and strive to grow well in an office and in accordance with the expectations of its employees, it will make the professional commitment of employees at the agency increase.

Cohen (2007) cited in O'Connell (2008) notes that today most research on commitment focuses on organizational commitment. However, in Japan and some European countries, employees tend to leave the organization if they feel their professional and personal goals are not being met. This suggests that professional commitment is also important. The relationship between personal values and professional commitment was studied by O'Connell (2008) who examined the relationship between personal values, perceived organizational values and organizational commitment in Australian teaching staff. The study showed that teacher background had little impact on commitment. Personal values had minimal effect on continuance commitment, although it had a stronger relationship to affective commitment. Personal values were also shown to influence professional commitment. Statistical results show that there is a significant relationship between personal values and professional commitment.

#### **3). The Effect of Job Characteristics on Ethical Behavior.**

From the results of path analysis research, the third hypothesis (H3) is rejected. This means that job characteristics have no effect on the ethical behavior of employees at KPP Pratama Bangkalan. This shows that the ethical behavior of employees at KPP Pratama Bangkalan is not influenced by job characteristics. Based on the results of path analysis, it also shows that the independent variable, namely Job Characteristics, has a direct effect on ethical behavior of 0.134 or 13.4%.

Barney (1992) quoted from Beekun (1997) argues that a person's professional experience, both positive and negative, is the key to the emergence of subsequent attitudes and behavior. If a person can take lessons from his past professional experiences, it will foster increasingly ethical attitudes and behavior. Ahmed, Shamsi

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& Aziz (2020) conducted research examining the effect of job characteristics on ethical behavior. This study shows that individuals are prone to falling into unethical behavior if small violations of ethics are not controlled over time. However, those who have a strong moral identity will be better able to overcome it.

KPP Pratama Bangkalan as an agency has tried well to pay attention to and improve the ethical behavior of its employees, as evidenced by the results of the questionnaire related to 8 statement items related to ethical behavior, and the average score is 4., but in fact job characteristics have no effect on the ethical behavior of employees. . So it can be said that if the characteristics of the job are well implemented in a place of work and in accordance with the expectations of employees, it does not necessarily affect the ethical behavior of employees in that agency.

#### **4). The Effect of Job Characteristics on Professional Commitment**

From the results of path analysis research, the fourth hypothesis (H4) is accepted. This means that job characteristics affect the professional commitment of employees at KPP Pratama Bangkalan. This shows that the professional commitment of employees at KPP Pratama Bangkalan is also influenced by job characteristics. Based on the results of path analysis, it also shows that the independent variable, namely Job Characteristics, has a direct effect on professional commitment of 0.286 or 28.6%.

In addition to influencing ethical behavior, job characteristics also affect professional commitment. In research conducted by Nugraheni (2015), empirically testing the effect of professional characteristics on the professional commitment of internal auditors. The results of his research indicate that professional characteristics have a positive effect on internal audit professional commitment.

These results can also show that KPP Pratama Bangkalan has made a good effort to pay attention to and increase the professional commitment of its employees, by providing job characteristics which are in accordance with the abilities of its employees. So it can be said that if the Job Characteristics are given accordingly in an office and in accordance with the expectations of its employees, it will increase the professional commitment of employees at the agency.

#### **5). The Effect of Ethical Behavior on Professional Commitment**

From the results of path analysis research, the fifth hypothesis (H5) is accepted. This means that ethical behavior affects the professional commitment of employees at KPP Pratama Bangkalan. This shows that the professional commitment of employees at KPP Pratama Bangkalan is also influenced by ethical behavior. Based on the results of path analysis, it also shows that the independent variable, namely ethical behavior, has a direct effect on professional commitment of 0.437 or 43.7%.

The work of a tax employee must be done with a professional attitude based entirely on the moral and ethical standards set by the organization. With his professional attitude, a tax employee will be able to face various pressures that can arise from himself or from external parties. In carrying out their duties, a tax employee must understand the importance of ethical values because these personal ethical values have an influence on whether or not the decisions made are ethical. According to Arens & Loebbecke (1997) ethics is defined as a set of moral principles or values.

To determine the success and performance of the Auditor in carrying out his duties, namely by determining how much level of competence he has, professionalism, and also commitment to his field (Sularsih, 2017). The results of this study indicate that ethical awareness has a significant positive effect on the Auditor's professional commitment, meaning that if the Auditor has ethical awareness, the auditor is committed to carrying out the profession according to the rules.

These results can also show that KPP Pratama Bangkalan has made a good effort to pay attention to and increase the professional commitment of its employees, by fostering the ethical behavior of its employees in carrying out their work. So it can be said that if ethical behavior is implemented properly, it will increase the professional commitment of employees at the agency.

#### **6). The effect of personal value on professional commitment mediated by ethical behavior.**

From the results of path analysis research, the sixth hypothesis (H6) is accepted. Because based on the results of the study it is known that personal value has a direct effect of 0.257, and an indirect effect of 0.2726, based on this information, it means that the direct effect is smaller than the indirect effect and the conclusion is that ethical behavior is said to be an intervening variable. The intervening variable, namely ethical behavior, is deemed appropriate to mediate the influence between personal value on professional commitment, because it causes the indirect effect to be greater than the direct effect.

A company has tried to pay attention to fostering and implementing ethical behavior of its employees, at KPP Pratama Bangkalan, employee ethical behavior has a direct impact or can mediate between the influence

between personal values on professional commitment, this can also occur because of professional commitment in an agency, especially at KPP Pratama Bangkalan because employees have ethical behavior which has an impact on professional commitment in carrying out their work.

#### **7). The Effect of Job Characteristics on Professional Commitment mediated by ethical behavior**

From the results of path analysis research, the seventh hypothesis (H7) is rejected. Because based on the research results it is known that job characteristics have a direct effect of 0.227, as well as an indirect effect of 0.0585, based on this information, it means that the direct effect is greater than the indirect effect and the conclusion is that ethical behavior is not an intervening variable. The intervening variable, namely ethical behavior, is deemed inappropriate to mediate the influence between job characteristics on professional commitment, because it causes the indirect effect to be smaller than the direct effect.

Although an agency has tried to pay attention to the ethical behavior of its employees, it turns out that at KPP Pratama Bangkalan the ethical behavior of employees does not really have a direct impact or mediate between the influence between job characteristics on professional commitment, this can also occur due to many factors, one of which in this study employees at KPP Pratama Bangkalan will provide the best professional commitment accompanied by company policies in implementing and fostering job characteristics that are in accordance with the abilities and expectations of employees in the office.

### **5. CONCLUSION**

Based on the data analysis and discussion that has been carried out in the previous chapter, the results of this study can be concluded as follows:

- a. Based on the results of tests conducted using path analysis, hypothesis one which states. personal value affects ethical behavior, is accepted. the results of the hypothesis can be seen through the probability results (0.000) based on the P value (significance value)  $<0.05$  ( $0.000 < 0.05$ ), and has a direct effect coefficient value of 0.624.
- b. Based on the results of testing conducted using path analysis, hypothesis two which states. personal value affects professional commitment is accepted. hypothesis results can be seen through the results of probability (0.017) based on the P value (significance value)  $<0.05$  ( $0.017 < 0.05$ ), and has a direct effect coefficient value of 0.257.
- c. Based on the results of tests carried out using path analysis, hypothesis two which states. job characteristics on ethical behavior are rejected. hypothesis results can be seen through the results of probability (0.177) based on the P value (significance value)  $>0.05$  ( $0.177 > 0.05$ ), and has a direct effect coefficient value of 0.134.
- d. 4. Based on the results of testing conducted using path analysis, hypothesis four which states. job characteristics on professional commitment is accepted. the hypothesis results can be seen through the probability results (0.010) based on the P value (significance value)  $<0.05$  ( $0.010 < 0.05$ ), and has a direct effect coefficient value of 0.227.
- e. Based on the results of testing conducted using path analysis, the fifth hypothesis which states. ethical behavior on professional commitment is accepted. hypothesis results can be seen through the results of probability (0.000) based on the P value (significance value)  $<0.05$  ( $0.000 < 0.05$ ), and has a direct effect coefficient value of 0.437.
- f. Based on the results of testing conducted using path analysis, the sixth hypothesis which states if ethical behavior can mediate the effect of personal value on professional commitment, is accepted. The results of the analysis of personal value variables have a direct effect on professional commitment of 0.257 (25.7%), while the indirect effect is 0.2726 (27.26%), so here it can be concluded that the direct effect  $<$  indirect effect. If the direct effect is smaller than the indirect effect, it can be stated that the ethical behavior variable can mediate the effect of the personal value variable on professional commitment.
- g. Based on the results of testing conducted using path analysis, the seventh hypothesis which states if ethical behavior can mediate the effect of job characteristics on professional commitment, is rejected. The results of the analysis of the job characteristics variable have a direct effect on professional commitment of 0.227 (22.7%), while the indirect effect is 0.0585 (5.85%), so it can be concluded that the direct effect  $>$  indirect effect. If the direct effect is greater than the indirect effect, it can be stated that the ethical behavior variable cannot mediate the effect of the job characteristics variable on professional commitment.

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## Suggestion

- a. In order to increase the growth of personal values and comprehensive job characteristics of all employees in order to maintain ethical behavior and professional commitment, KPP Pratama Bangkalan should pay attention to several items of results that have been tested in this study. The better the employees who uphold personal values in the workplace, the higher the ethical behavior applied by these employees. In this study, despite having good results, KPP Pratama Bangkalan must also maintain and continue to improve personal values and job characteristics well in its office.
- b. For further researchers
  - 1) It is recommended that future researchers can add independent variables that are thought to affect the professional commitment of their employees, for example, such as job training, compensation, work environment and so on.
  - 2) We recommend that future researchers can also add variables that are more suitable to be used as intervening variables, because in this study, the ethical behavior variable was not suitable as an intervening variable to mediate the effect of job characteristics on professional commitment. For example, one of the intervening variables that can be used is work discipline.

## ACKNOWLEDGEMENTS

I would like to thank STIE Mahardhika Surabaya, as well as my classmates who have provided support, and especially to my supervisors who have guided me so that in the end I have successfully completed this research journal.

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