

**THE INFLUENCE OF REWARD, WORK ENVIRONMENT, AND
WORK MOTIVATION TOWARD EMPLOYEE ETHICAL BEHAVIOR
AT PT ADI SATRIA ABADI**

UNDERGRADUATE THESIS

This undergraduate thesis is submitted in partial fulfillment of the requirements to obtain the degree of Bachelor of Economics in Faculty of Economics Yogyakarta State University




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**ACCOUNTING STUDY PROGRAM
ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2018**

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Had been approved and validated on May 30th, 2018
To be defended in the front of Board of Examiners
Accounting Study Program
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VALIDATION



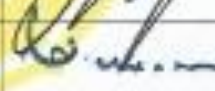
This undergraduate thesis entitled:

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Hereby I declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, May 28th, 2018
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MOTTO

فَإِنَّ مَعَ الْعُسْرِ يُسْرًا

“For indeed, with hardship [will be] ease”

(QS. Al-Insyirah: 5).

فَبِأَيِّ آلَاءِ رَبِّكُمَا تُكَذِّبَانِ

“So which of the favors of your Lord would you deny?”

(QS. Ar-Rahman: 13).

DEDICATION

In the name of God, Allah SwT, the Most Gracious. Prayers and greetings is always devoted to the great prophet Rasulullah SAW. From the deepest of my heart, I dedicate this undergraduate thesis to:

1. My Mother, Dra. Sunarmi and My Father, Drs. Moh Abu Suhud, M.Pd. who always support and pray for me.
2. My Sisters, Mir'atun Nur Arifah, M.Pd.I. and Ma'alia Rahmi Utami who always make me keep spirit and make my life colorfully.
3. My Almamater Yogyakarta State University.

**THE INFLUENCE OF REWARD, WORK ENVIRONMENT, AND
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ABSTRACT

This research aimed to know: (1) The influence of Reward toward Employee Ethical Behavior at PT Adi Satria Abadi, (2) The influence of Work Environment toward Employee Ethical Behavior at PT Adi Satria Abadi, (3) The influence of Work Motivation toward Employee Ethical Behavior at PT Adi Satria Abadi, and (4) The influence of Reward, Work Environment, and Work Motivation simultaneously toward Employee Ethical Behavior at PT Adi Satria Abadi.

This research was a comparative causal research. Data collection technique used questionnaire and interview. The population of this research was 230 employees of PT Adi Satria Abadi. The sample of this research was 146 employees which determined by proportionate random sampling technique. Classic assumption test consist of normality test, linearity test, multicollinearity test, and heteroscedasticity test. Hypothesis test consists of simple linear regression and multiple linear regression.

The results showed that: (1) There is a positive and significant influence of Reward toward Employee Ethical Behavior at PT Adi Satria Abadi, indicated by $R_{x_1y} = 0,210$; $R^2_{x_1y} = 0,044$; and $t = 2,577$; (2) There is a positive and significant influence of Work Environment toward Employee Ethical Behavior at PT Adi Satria Abadi, indicated by $R_{x_2y} = 0,213$; $R^2_{x_2y} = 0,046$; and $t = 2,622$; (3) There is a positive and significant influence of Work Motivation toward Employee Ethical Behavior at PT Adi Satria Abadi, indicated by $R_{x_3y} = 0,199$; $R^2_{x_3y} = 0,040$; and $t = 2,437$; and (4) There is a positive and significant influence of Reward, Work Environment, and Work Motivation simultaneously toward Employee Ethical Behavior at PT Adi Satria Abadi, indicated by $R_{y(1,2,3)} = 0,285$; $R^2_{y(1,2,3)} = 0,081$; and $F = 4,191$.

Keyword: Reward, Work Environment, Work Motivation, Employee Ethical Behavior.

**PENGARUH PENGHARGAAN, LINGKUNGAN KERJA, DAN
MOTIVASI KERJA TERHADAP PERILAKU ETIS KARYAWAN
PADA PT ADI SATRIA ABADI**

Oleh:

Fatkhya Ainur Rahma

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui: (1) Pengaruh Penghargaan terhadap Perilaku Etis Karyawan pada PT Adi Satria Abadi, (2) Pengaruh Lingkungan Kerja terhadap Perilaku Etis Karyawan pada PT Adi Satria Abadi, (3) Pengaruh Motivasi Kerja terhadap Perilaku Etis Karyawan pada PT Adi Satria Abadi, dan (4) Pengaruh Penghargaan, Lingkungan Kerja, dan Motivasi Kerja secara bersama-sama terhadap Perilaku Etis Karyawan pada PT Adi Satria Abadi.

Penelitian ini merupakan penelitian kausal komparatif. Teknik pengumpulan data menggunakan kuesioner dan wawancara. Populasi dalam penelitian ini sebanyak 230 karyawan PT Adi Satria Abadi. Sampel penelitian ini sebanyak 146 karyawan yang ditentukan dengan teknik proportionate random sampling. Uji asumsi klasik terdiri dari uji normalitas, uji linearitas, uji multikolinearitas, dan uji heteroskedastisitas. Uji hipotesis terdiri dari regresi linear sederhana dan regresi linear berganda.

Hasil penelitian menunjukkan bahwa: (1) Terdapat pengaruh positif dan signifikan Penghargaan terhadap Perilaku Etis Karyawan pada PT Adi Satria Abadi, ditunjukkan dengan $R_{x1y} = 0,210$; $R^2_{x1y} = 0,044$; dan $t = 2,577$; (2) Terdapat pengaruh positif dan signifikan Lingkungan Kerja terhadap Perilaku Etis Karyawan pada PT Adi Satria Abadi, ditunjukkan dengan $R_{x2y} = 0,213$; $R^2_{x2y} = 0,046$; dan $t = 2,622$; (3) Terdapat pengaruh positif dan signifikan Motivasi Kerja terhadap Perilaku Etis Karyawan pada PT Adi Satria Abadi, ditunjukkan dengan $R_{x3y} = 0,199$; $R^2_{x3y} = 0,040$; dan $t = 2,437$; dan (4) Terdapat pengaruh positif dan signifikan Penghargaan, Lingkungan Kerja, dan Motivasi Kerja secara bersama-sama terhadap Perilaku Etis Karyawan pada PT Adi Satria Abadi, ditunjukkan dengan $R_{y(1,2,3)} = 0,285$; $R^2_{y(1,2,3)} = 0,081$; dan $F = 4,191$.

Kata Kunci: Penghargaan, Lingkungan Kerja, Motivasi Kerja, Perilaku Etis Karyawan.

FOREWORD

First of all, I would like to thank Allah SwT for all the blesses, mercy, and guidance, this Undergraduate Thesis entitled “The Influence of Reward, Work Environment, and Work Motivation toward Employee Ethical Behavior at PT Adi Satria Abadi” can be finished. On this occasion with great humility, I would like to kindly thank for all of people below who have given me helps and guidance so that this undergraduate thesis can be finished.

1. Prof. Dr. Sutrisna Wibawa, M.Pd., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics, Yogyakarta State University.
3. Rr. Indah Mustikawati, M.Si., Aku., CA., Head of Accounting Education Department, Faculty of Economics, Yogyakarta State University.
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Hopefully, the kindness of all parties will be recorded as a goodness and will be easier in facing all of the business. I am aware if this Undergraduate

Thesis still have many mistakes. Therefore, I hope the readers can provide suggestion for the improvement of this research. Finally, I hope this Undergraduate Thesis will be useful for many parties.

Yogyakarta, May 28th, 2018
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TABLE OF CONTENTS

	Page
COVER	i
APPROVAL PAGE	ii
VALIDATION	iii
DECLARATION OF AUTHENTICITY	iv
MOTTO	v
DEDICATION	v
ABSTRACT	vi
ABSTRAK	vii
FOREWORD	viii
TABLE OF CONTENTS	x
LIST OF TABLES	xii
LIST OF FIGURES	xiii
LIST OF APPENDICES	xiv
CHAPTER I INTRODUCTION	1
A. Problem Background	1
B. Problem Identification	7
C. Problem Limitation.....	7
D. Problem Formulation	8
E. Research Objectives.....	8
F. Research Benefits	9
CHAPTER II LITERATURE REVIEW	11
A. Theoretical Review	11
1. Employee Ethical Behavior	11
2. Reward	16
3. Work Environment.....	23
4. Work Motivation.....	28
B. Relevant Research	33
C. Thinking Framework	35
D. Research Paradigm	37
E. Research Hypothesis.....	38
CHAPTER III RESEARCH METHOD	39
A. Types of Research.....	39
B. Place and Time of Research	39
C. Population and Sample of Research	40
D. Variable Operational Definition	42
E. Data Collection Instrument and Technique	44
F. Instrument Trial Test	46

G. Data Analysis Technique	50
CHAPTER IV RESEARCH RESULTS AND DISCUSSION	60
A. General Data Description	60
B. Research Results	61
1. Characteristic of Respondents	61
2. Descriptive Analysis Results	63
3. Classical Assumption Test.....	69
4. Hypothesis Test	72
C. Research Results Discussion	80
D. Research Limitations	89
CHAPTER V CONCLUSION AND SUGGESTION	91
A. Conclusion	91
B. Suggestion	92
REFERENCES	94
APPENDICES	98

LIST OF TABLES

Table	Page
1. Score of Answers Alternative	45
2. Instrument Grid of Reward Variable	45
3. Instrument Grid of Work Environment Variable	45
4. Instrument Grid of Work Motivation Variable	45
5. Instrument Grid of Employee Ethical Behavior Variable.....	46
6. The Validity Test Result of Reward Variable	47
7. The Validity Test Result of Work Environment Variable	48
8. The Validity Test Result of Work Motivation Variable	48
9. The Validity Test Result of Employee Ethical Behavior Variable.....	49
10. The Reliability Test Result	50
11. Characteristic of Respondents Based on Gender	61
12. Characteristic of Respondents Based on Age	61
13. Characteristic of Respondents Based on Last Education.....	62
14. Characteristic of Respondents Based on Length of Working	63
15. Frequency Distribution of Employee Ethical Behavior Variable	64
16. Tendency Distribution of Employee Ethical Behavior Variable	64
17. Frequency Distribution of Reward Variable	65
18. Tendency Distribution of Reward Variable	66
19. Frequency Distribution of Work Environment Variable	67
20. Tendency Distribution of Work Environment Variable.....	67
21. Frequency Distribution of Work Motivation Variable.....	68
22. Tendency Distribution of Work Motivation Variable.....	69
23. Normality Test Results.....	70
24. Linearity Test Result	70
25. Multicollinearity Test Result.....	71
26. Heteroscedasticity Test Result	71
27. Simple Regression Analysis Result X_1 toward Y	73
28. Simple Regression Analysis Result X_2 toward Y	74
29. Simple Regression Analysis Result X_3 toward Y	76
30. Multiple Regression Analysis Result X_1 , X_2 , and X_3 toward Y	78

LIST OF FIGURES

Figure	Page
1. Research Paradigm.....	37
2. Organization Structure of PT Adi Satria Abadi	60

LIST OF APPENDICES

Appendix	Page
1. Instruments Trial Test Questionnaire.....	99
2. Instruments Trial Test Data	104
3. The Result of Validity and Reliability Test	108
4. Research Questionnaire.....	114
5. Respondents Data.....	119
6. Research Data	123
7. The Result of Caharacteristic Test of Respondents	136
8. Frequency and Tendency Distribution Data	137
9. The Result of Normality Test.....	144
10. The Result of Linearity Test	144
11. The Result of Multicollinearity Test	145
12. The Result of Heteroscedasticity Test.....	145
13. The Result of Hypothesis Test	146
14. Research Permission Letter	150
15. Research Information Letter	151

CHAPTER I

INTRODUCTION

A. Problem Background

Ethical behavior is important to do in various activities. Each profession must be able to demonstrate ethical stance in carrying out its work, so are in a company. Company owners, managers, and employees are supposed to cooperate with each other to apply ethical behavior to work. When behaving ethically, the company will be easier in achieving its goals, can avoid the things that are not desirable, and create a comfortable working atmosphere.

Ethical behavior has been a concern for a long time. Ethical behavior in business continues to grow. Ethical issues for the company also determine the sustainability of the company, because if the company doesn't pay attention to ethical behavior in the business (both owners and employees) then the sustainability of his business will be disrupted. Ethical behavior is the action of someone in accordance with the norms, principles and moral values. Ethical behavior can be regarded as a determinant of individual quality. The norms and regulations stipulated in a company can be used to determine whether a person is behaving ethically or unethically.

Employees are expected to work in earnest and behave ethically. However, in reality there are employees who work out of control and could bring employees in the wrong direction or behave unethically. Unethical behavior is behavior that is not in accordance with existing norms and moral

values. Examples of unethical behavior by employees such as stealing company's property, ditching, often to coming late, working in laziness, and not obeying company rules.

PT Adi Satria Abadi is a company engaged in manufacturing that producing gloves. PT Adi Satria Abadi was established in 1994 and has two production plants. The company that produces gloves is located at Jalan Laksda Adi Sucipto kilometer 11 Street, Sidokerto RT 03 RW 01 Purwomartani Kalasan Sleman Yogyakarta. The number of employees owned by the company today is 230 employees. The problem of unethical behavior of employees is being faced by PT Adi Satria Abadi. According to the results of interviews with employees, there are employees who take the products without asking permission to the boss. This may increase the number of lost products. This employee's behavior can result in the loss to the company.

Employee ethical behavior is one that can support a company's success. Therefore it is important for employees to behave according to the rules that existed in the company. In addition, companies suppose to be more careful in accepting new employees in order to reduce unethical acts committed by employees. Furthermore, the employee's social welfare policy should be established in accordance with the applicable regulations in the company.

There are many variables that can influence ethical behavior, one of them is the reward. The reward can be given in both financial and nonfinancial forms to those who work beyond the specified standards.

Therefore, each person works hard to compete and to improve achievement to get a reward. The existence of an appropriate reward is expected to encourage employees to improve their performance by keeping abreast of existing rules, so that will help the company in achieving the goal. However, a mismatch of rewards given to employees can make employees behave unethically and trigger employees to cheat.

PT Adi Satria Abadi gives the reward to employees who have a good work performance. Rewards given by the company in the form of allowances, present premiums, bonuses, and leave entitlements. According to the Regulation of the Minister of Manpower of the Republic of Indonesia Number 6 Year 2016 Chapter II on the Magnitude and Procedures for Providing Religious THR Article 3 paragraph 1 (b) states that "workers who have a one month continuous period of work but less than 12 months proportional to the employment period." However, the company only provides religious holiday allowances for employees who have a working period of more than one year.

In addition to being financial, rewards can also be nonfinancial as well as provide training to improve employee skills. According to Act Number 13 Year 2003 concerning Manpower Article 11 states that "manpower has the right to acquire and/or improve and/or develop job competence that is suitable to their talents, interest, and capability through job training." However, based on pre-survey conducted 9 of the 30 employees did not agree that the company had ever given the opportunity to take part in training in

capacity building. This shows that job training is not provided to every employee.

The next variable that can influence ethical behavior is the work environment. Individual behavior is usually influenced by the environment around him/her. Work environment has a role in achieving employee performance. A conducive working environment provides a sense of security and allows employees to work optimally. Employees who are in a good working environment will be encouraged to work well and do not violate the ethics and rules that exist in the company. Otherwise, employees who work in an unfavorable work environment will cause them to behave unethically.

Based on observations made, the work facilities provided by PT Adi Satria Abadi have not been able to meet the needs of employees. The company does not provide cafeteria. In addition, facilities to process waste production is also not available. Waste production is burned and then the ashes are buried. This creates black smoke and a strong smell that causes air pollution around it. In addition, the area of cutting department and packing department is still less extensive so that the employee can not move freely in the work. In addition to the physical environment, work environment also consists of the nonphysical environment. The presence of employees who come late can give a bad influence to other employees. Then, relationships among employees sometimes did not work well. According to pre-survey conducted, 11 out of 30 employees did not agree that the relationship between

employees in the company went well. Such conditions may influence employee ethical behavior.

Employee ethical behavior is also influenced by work motivation. Motivation is the power of a person that drives him/her to do something. When an employee feels motivated in doing his work he/she has a high morale and give the great contribution to the company. In addition, employees will also be responsible for performing the task. Motivated employees will do their best in doing the job while keeping an eye on ethics.

Motivation makes employees work more seriously in the work that allows employees to be able to behave ethically. Work motivation of every employee at PT Adi Satria Abadi different views of the working process. According to a pre-survey conducted, 9 out of 30 employees are not fully responsible for their work. This shows the lack of employee motivation. Employees who are less serious at work will result in less quality work. Based on secondary data obtained from the Production Department, in July – October 2016 the defective product amount is increased. In July there's 3.156 of the defective product, in August as much as 6.964, in September as much as 7.340, and in October as much as 7.441. This means that more errors or product defects counted. A large number of defective products causes the company's target to be unattainable. This shows that there are employees who behave less ethically.

PT Adi Satria Abadi targets daily production amount of 3.000 units. However, based on secondary data obtained from the Production Department

in July – November 2016 the number of units worked did not reach the target. In July the number of working days is 13 days, the number of production targets is 39.000, but the number of units employed only 33.189. In August the number of working days is 22 days, the number of production targets is 66.000, but the number of units employed only 62.409. In September the number the working day is 21 days, the number of production targets is 63.000, but the number of units worked only 61.680. In October the number of working days is 21 days, the number of production targets is 63.000, but the number of units worked only 61.437. In November the number of working days was 22 day, the number of production targets is 66.000, but the number of units that work only 62.896. This means that the employee's work has not been able to meet the company's target. Not achieving the target company will affect the development of the company. The quality of work that is not optimal indicates that employees do not have ethical behavior.

Based on the problems regarding employee ethical behavior above, other than that still less reward, less supportive work environment, and low work motivation, the researcher are interested to do this research. The title that the researcher formulated is "The Influence of Reward, Work Environment, and Work Motivation toward Employee Ethical Behaviour at PT Adi Satria Abadi".

B. Problem Identification

Based on the problem background mentioned above, problems can be identified as follows:

1. There is an increase in the number of lost products. This causes a loss for the company.
2. The reward has not been applied to any employee that meets the applicable regulations.
3. The work facilities that have not been able to meet the needs of employees.
4. There is an increase in the number of products selected by the selection process. This shows that employees are less serious in their work.
5. The quality of employee work is less than optimal cause the target company becomes not achieved.

C. Problem Limitation

This research aims to find out about the employee ethical behavior and the factors that influence it. The subject of this research is employees of PT Adi Satria Abadi. To maximize the discussion then the researchers limit the research on the factor of reward, work environment, and work motivation.

All three factors are suspected to have a strong influence toward employee ethical behavior. The reward will make employees work and act according to the rules of the company. A good work environment will support the employees to behaving in accordance with ethics. Furthermore, the employee motivation level is different, so that the spirit of the work is

different. This also affects employee ethical behavior. Employees who are motivated will carry out the best in doing the work while keeping an eye on ethics.

D. Problem Formulation

Based on the limitation of the problems mentioned above, then the problem formulation in this research are as follows:

1. How is the influence of reward toward employee ethical behavior at PT Adi Satria Abadi?
2. How is the influence of work environment toward employee ethical behavior at PT Adi Satria Abadi?
3. How is the influence of work motivation toward employee ethical behavior at PT Adi Satria Abadi?
4. How is the influence of reward, work environment, and work motivation simultaneously toward employee ethical behavior at PT Adi Satria Abadi?

E. Research Objectives

Based on the problem formulation above, it can be formulated research objectives to be achieved as follows:

1. Knowing the influence of reward toward employee ethical behavior at PT Adi Satria Abadi.
2. Knowing the influence of work environment toward employee ethical behavior at PT Adi Satria Abadi.
3. Knowing the influence of work motivation toward employee ethical behavior at PT Adi Satria Abadi.

4. Knowing the influence of reward, work environment, and work motivation simultaneously toward employee ethical behavior at PT Adi Satria Abadi.

F. Research Benefits

This research is expected to provide benefits both theoretical and practical as follows:

1. Theoretical Benefits

- a. This research is expected to contribute in the development of knowledge about the influence of reward, work environment, and work motivation toward employee ethical behavior.
- b. This research can be a reference for further research.

2. Practical Benefits

- a. For author

This research is expected to add insight and knowledge regarding ethical behavior especially on employees. Moreover, it can apply the knowledge that has been gained in the course into practice.

- b. For PT Adi Satria Abadi

The results of this research are expected to be useful as an input to the owner or manager of PT Adi Satria Abadi in making decisions that are necessary in an effort to improve the ethical behavior of employees.

c. For readers

This research is expected to increase the knowledge of readers and useful as reference material for other researchers on the ethical behavior of employees.

CHAPTER II

LITERATURE REVIEW

A. Theoretical Review

1. Employee Ethical Behavior

a. Definition of Employee Ethical Behavior

Ethical behavior is regarded as one of the important concepts in the disciplines of ethics. Ethics is the science of norms, values, and moral teachings (Moerdiyanto, 2009: 3). Many of the definitions given in connection with the concept of ethical behavior, for example, delivered by Griffin and Ebert (2006: 58) that ethical behavior is behavior that is in accordance with social norms generally accepted in connection with the actions of right and good. Thus, ethical behavior reflects a good action in accordance with the existing norms. Slightly different from the previous opinion, the definition of ethical behavior by Nugrahaningsih (2005: 619) is ethical behavior in organizations for the implementation of the act justly in accordance constitutional law and government regulations that may apply.

Understanding the ethical behavior of employees according Nababan (2017: 308), namely the interaction of employees of the company or organization to follow the principles and moral values that apply. Based on the above definition can be concluded that employee ethical behavior is the action of employees in a company or

organization in accordance with the norms, principles and moral values that apply in respect of the correct action.

b. Factors Affecting Ethical Behavior

According to Griffin and Ebert (2006: 58) can determine the quality of the ethical behavior of individuals are influenced by factors from outside and then into the principles according to which the forms of behavior. These factors are:

1) The influence of organizational culture

Organizational culture is the value perceived by members of the organization are realized in the form of behavioral attitudes in the organization.

2) Political conditions

The political situation is a series of right principles, state, street, way or tool to be used to achieve the goal. The achievement is influenced by the behavior of individuals or groups in order to fulfill their rights and obligations.

3) The global economy

The global economy is a science of human behavior and actions to meet their needs are varied and evolving with existing resources through the choices of activities of production, consumption, and or distribution.

Some of the factors that influence the behavior of ethical behavior among other leaders, code of ethics, reward, organizational

culture, and individual values (Naude, 2004: 165). Factors affecting employee ethical behavior are internal control, compliance, and management compensation Afriyani (2012: 113). Another opinion was delivered by Putra (2015: 16) that the factors affecting ethical behavior are internal control, motivation and reward management. Furthermore, according to Panjiang and Laeheem (2012: 1) factors that affect the ethical behavior that psychological factors and work environment. Barus (2015: 125) states that there are several factors that influence the ethical behavior such as work environment, organization culture, and commitment. Nababan (2017: 315) argued that ethical behavior is influenced by motivation and compensation.

From the few opinions on the above, it can be seen that ethical behavior is influenced by various factors. Factors affecting the ethical behavior among other organizational culture, political conditions, the global economy, the behavior of leaders, code of ethics, reward, individual values, internal control, compliance, management compensation, psychological factors, work environment, commitment, and work motivation.

c. Indicators of Ethical Behavior

Some indicators of ethical behavior by Rachman (2006), among others:

- 1) Understand and recognize the appropriate behavior code of ethics that is to follow the code of ethics, honesty in using and managing

resources within the scope of authority, and ensure that what was done was not in violation of the code of conduct.

- 2) Undertake actions consistent with the values and beliefs that perform actions that are consistent with the values and beliefs, talk about unethical though it will hurt a colleague or friend close and honest in dealing with others.
- 3) Acting on the values and norms although it is difficult to do that is openly admitted to having made a mistake, be honest in all things.
- 4) Acting on the values and norms even if there is a risk or a substantial fee that is to take action on other people's behavior unethical, even though there is a significant risk to themselves and the work, willing to retreat or withdraw products/services for business practices/performance is not ethical, against those who have the power to enforce the values and norms.

Thus, it means when someone understands and recognizes the behavior according to the code of conduct, actions consistent with the values and beliefs, and act based on values and norms, it means the person has behaved ethically. Another suggestion is that according to Arens, Elder, and Beasley (2008: 442) mentions the elements of a code of conduct, among others:

- 1) Code of organizational behavior
Organization/company and its employees must continue to comply with all applicable laws and regulations, with all business behavior far beyond the minimum standards required by law. This is done so that the company does not deviate or commit fraud because of

all the activities of the company should be based on the rule of law and the Constitution in force.

- 2) The general behavior of employees
The organization expects its employees to behave in a straightforward and prohibits the professional activity, such as drinking, gambling, fighting, and swore if it was working. Employees who behave unprofessionally could disrupt the company's business activities.
- 3) Activity, employment, and directorships outside
All employees share the responsibility of maintaining good relations with the community. Employees must avoid activities outside the company that would take up too much of their time. This is done so that employees are protected from fraudulent behavior that conflicts of interest.
- 4) Relationships with clients and suppliers
Employees should avoid investing in or buying a financial interest in any business organization that has a contractual relationship with the company.
- 5) Dealing with people and organizations outside
Employees must be careful in separating them from his personal role in the organization when communicating on matters that do not involve business organizations.
- 6) Communication sprightly
All employees should make every effort to achieve a complete communication, accurate, and timely all issues relating to customers, suppliers, government authorities, communities, and others in the organization.
- 7) Privacy and confidentiality
Employees must collect, use, and store information that is required only for business organizations when dealing with financial and personal information about customers and other parties relating to the organization, while internal access to information should be limited to those who have a legitimate business reason to look for that information.

Based on the above, in this research will have several indicators that allegedly could represent ethical behavior assessment. These indicators include understand and recognize the behavior according to the code of conduct, undertake actions consistent with the values and beliefs, acting on the values and norms, activities and employment outside, as well as privacy and confidentiality.

2. Reward

a. Definition of Reward

The reward is a synonym of compensation or prize. The reward has a broad meaning and not only focused on financial only. The rewards system will provide encouragement for employees to work better in order to gain reward from their bosses or from the company (Dianingtyas, 2014: 67). In addition to motivating, the reward is also intended that the employees are always trying to improve work performance that has been achieved.

The reward is gifts that aim to make someone become more active efforts to improve or enhance the performance achieved (Nugroho, 2006: 5). The reward is an appreciation to a particular achievement given, both by and of an individual or an institution that is usually given in the form of material or speech (Simamora, 2004: 23). Thus, reward not only in the form of financial or goods but also congratulations or praise.

According to Pratheepkanth (2011: 86) reward consists of all components of the organization, processes, rules and decision-making activities in the allocation for providing compensation and benefits to employees in return for the contribution that has been given to the organization. From the opinions that have been described can be concluded that reward is an appreciation of both financial and

nonfinancial given to someone in return for contributions that have been granted with the aim of improving the performance achieved.

b. Factors Affecting Reward

According to Hasibuan (2016: 128) factors that influence the magnitude of reward among others:

- 1) Supply and demand of labor
If jobseekers (supply) more than the jobs (demand) then the reward is relatively little. Preferably if the job seekers are less than the job vacancy, then the reward is relatively more.
- 2) The ability and willingness of the company
If the ability and willingness of the company to pay the better, so the reward level will be greater. Conversely, if the ability and willingness of the company to pay less than the rate of reward are relatively small.
- 3) Labor union/employee organizations
If the union is strong and influential then the level of reward is greater. Conversely, if the union is not strong and less influential then the level of appreciation is relatively small.
- 4) Employee productivity
If the employee productivity is good and more, then the reward will be greater. Conversely, if the productivity of work is poor and little then the reward is small.
- 5) The government with Law and Presidential Decree
The government with Law and Presidential Decree established the amount of minimum wage/remuneration limits. This government regulation is very important so that companies do not arbitrarily determine the amount of remuneration for employees. The government is obliged to protect the public from arbitrary action.
- 6) Cost of living
If the cost of living in the area is high then the level of reward is greater. Conversely, if the cost of living in the area is low then the reward rate is relatively small.
- 7) Employee positions
Employees who occupy higher positions will receive a higher salary/reward. Conversely, employees who occupy lower positions will earn a small salary/reward.
- 8) Education and work experience
If higher education and longer work experience then the reward will be greater, because of the skills.

- 9) The condition of the national economy
If the national economic system is developed then the level of reward will increase, because it will be close to full employment conditions.
- 10) The type and nature of work
If the type and nature of work are difficult and have a great risk then the level of reward will increase because it requires the ability and accuracy to do it.

Kaswan (2012: 155-157) describes the factors that determine the level of reward, namely:

- 1) Labor market conditions

If demand for certain skills is high and low inventories, there is a trend of rising prices to be paid for these skills. Conversely, if the labor supply is abundant when compared to the demand for labor, the rewards tend to go down.

- 2) Legislation

The government directly affects wages/salaries through legislation or regulations that establish minimum wage rates, wages and hours of work, and prevent discrimination. Provision of a minimum wage determines the lowest income for low paid work.

- 3) Negotiations/collective bargaining

The main influence on wages in companies that have or not have a labor union is negotiations/collective bargaining. Non-union companies are influenced by collective bargaining agreements are made elsewhere because they have to compete against companies that endanger their physical and mental health.

- 4) The attitude of the management and the organization's ability to pay rewards

The organization's ability to pay wages much depends on the competitive dynamics that it faces in the market. Therefore, in spite of its competitive position, the organization's ability to pay is a key factor that limits the actual wage.

Another opinion was delivered by Nawawi (2005: 322-323) states that the factors which must be taken into account in determining the level of company rewards, namely:

- 1) Supply and demand of labor in the labor market

If the job requires high skills and expertise but labor scarce, then wages/salaries tend to be higher. Vice versa.

- 2) Labor union organization

These organizations influence the level of wages/salary due to work in the fight for the minimum wage level and based on the condition of the professionalism of the employees as members.

- 3) Ability to pay

This factor relates to the company's ability to pay the wage specified by profit, as a source for compensation/payroll employees.

- 4) Productivity

The level of productivity or job performance should be considered in determining the size of the wage/salary of employees, due to

meet the fairness aspect and will affect the work motivation for employees.

5) Cost of life

This factor is related to the dignity of the employees to be able to live worthy according to its position in the company and in the community.

6) Government regulations

This factor is the government's efforts relating to the cost of living factor so that employees earn income that enables them to live worthy in accordance with their dignity as human beings.

Based on some of these opinions, it can be concluded that there are many factors that influence the amount of the award given by the company to employees. These factors are supply and demand of labor, the ability and willingness of organizations, labor union/employee organizations, employee productivity, legislation, cost of living, positions of employees, education and work experience, the condition of the national economy, the type and nature of work, and the negotiation/collective bargaining.

c. Indicators of Reward

According to Kadarisman (2012: 122) indicators to measure reward variable, namely:

1) Wage

Wages are the remuneration to employees as remuneration for what he has done for the company. Payment of wages can be granted based on the number of hours worked, the number of

products produced or services provided. Remuneration will be awarded with an amount corresponding to what has been produced by employees in the period.

2) Salary

The payment of salary is different from the payment of wages in which the amount of salary paid relatively fixed compared to the wages which are relatively volatile. The payment of salary is adapted to the position of a person who is in the company so that the amount of salary paid to each member will vary according to the work done by employees at all levels. Salary payments made in accordance with the length of a good work week, month, or year.

3) Incentive

Incentive is the amount paid to employees of companies that associate pay to productivity. It can be a motivation for incentive compensation is only given to employees who excel or are able to produce a product with a high amount.

4) Allowance

Allowance to employees is payments and services that protect and complement the basic salary which the company can pay all or part of the amount of subsidy paid. Allowance is given as a contribution and responsibility to employees socially, this may be one motivation to work for employees.

5) Interpersonal reward

The interpersonal reward is given to managers who are able to give a good performance so that corporate objectives can be achieved. This reward can provide the motivation for managers to create a new policy that can be done throughout the organization and its members will be encouraged to improve their performance.

6) Promotion

Promotion can be one form of motivation given the company's managers or employees to be able to improve the performance and capabilities so that it can be promoted to a higher position and will get a compensation increase.

Suryo (2007: 28) states that the indicators of reward consist of:

- 1) Salary, is forms of payment that magnitude without considering work hours.
- 2) Incentive, is rewards given by the company based on the level of sales, profit level, or level of productivity.

- 3) Insurance, given by the company to employees to ensure financial compensation.
- 4) Training and development, provided by the company to develop the careers of employees.

Another opinion was delivered by Yasmeen, Farooq, and Asghar (2013: 941) that explained that the indicators awards, among others:

- 1) Salary is a remuneration in the form of money received by the employee as a consequence of his position as an employee who contributed to a company.
- 2) Promotion is a reward given by the company in the form of promotions to employees who excel.
- 3) Bonus is a lump sum payment that is given because it meets performance targets that have been set.
- 4) Appreciation and recognition is a thank you and recognition of the company for the employee's performance.

Based on some of the above description, it can be concluded that the reward given by the company to employees can take the form of financial and non-financial. In this study, researchers used indicators of financial rewards in the form of salary, incentive, and allowance. While non-financial rewards such as promotion, appreciation and recognition.

3. Work Environment

a. Definition of Work Environment

Factors affecting the ethical behavior of one of them is the work environment. The work environment in a company should be because the work environment has a direct impact on employees. Nitisemito (1992: 183) defines the work environment as something that exists around the workers and that affected her in carrying out the duties imposed.

The work environment consists of the physical environment and non-physical environment. According to Sedarmayanti (2009: 31) the physical work environment is all circumstances the physical form that is around the workplace that may affect the employees either directly or indirectly. While the non-physical work environment is all circumstances that occur relating to labor relations, good relations with superiors and with colleagues, superiors and subordinates or relationship. Mangkunegara (2005: 17) states that the work environment in question includes clear job descriptions, employment targets are challenging, effective communication patterns of work, work climate, and relatively adequate working facilities.

In some sense, it can be concluded that the work environment is everything that exists in the workplace both physical and nonphysical that can affect the employees in performing their tasks. The work environment can improve the performance and behavior of

employees. Likewise, the work environment is not conducive to lower the employee's performance and cause employees to behave less ethically.

b. Factors Affecting Work Environment

Nitisemito (1992: 184) describes the factors that may affect the work environment, among others:

- 1) Color
Is an important factor to increase the efficiency of employees. In particular, colors will affect the state of their souls. By using the right colors on the walls and other tools, joy and tranquility to work employees will be maintained.
- 2) The cleanliness of work environment
The cleanliness of work environment can indirectly affect a person's work because if the working environment is clean, the employee will feel comfortable in doing his work.
- 3) Lighting
Lighting, in this case, is not limited to electric lighting, but also the sunlight illumination. In carrying out the duties of employees require adequate lighting, if the work performed demands accuracy.
- 4) Air exchange
Sufficient air exchange from the air vents provided will improve the physical fitness of employees. Another thing that needs attention is the volume of the room should be proportional to the number of existing employees in order to better air exchange takes place.
- 5) Guarantee of security is to be composed
Security will be the safety of themselves often interpreted on safety, but more than that, including personal property security employees and construction of the building where they work. So it will be composed which will encourage employees to work.
- 6) Noise
It is a disruption to a person because of their noise, the concentration of the work will be disrupted. With the disruption of concentration is the work being done will cause a lot of errors or malfunctions.
- 7) Spatial
An arrangement that is in the common workspace affects the comfort of employees in work.

The next opinion is according to Sedarmayanti (2009: 28) factors that affect the working environment is as follows:

1) Lighting/radiance

Radiance or lighting is very beneficial for the employees in order to obtain the safety and smooth working, therefore, to consider the lighting (radiance) that is bright but not blinding.

2) Air circulation

Said dirty air around the oxygen levels in the air when they have been reduced and has been mixed with gases or odors that are harmful to health. Their main source of fresh air is their plants around the workplace.

3) Noise

Noise is unwanted sound by the ear. Noise is not desirable because in the long run, these sounds can disturb the peace work, damage hearing and cause communications errors, even according to the study, serious noise can cause death.

4) Odor

Their odors around the workplace can be considered as pollution, because it can interfere with concentration work, and smells that occur continuously can affect the sensitivity of smell.

5) Security

In order to maintain the premises and working conditions remain in a safe state is necessary to note the lack of security in the work.

One of the efforts to maintain security in the workplace can harness the Officer Safety Unit (SECURITY).

Based on some opinions on the above, it can be seen that the work environment is influenced by various factors both the conditions and the atmosphere of the workplace. As these factors are color, cleanliness, lighting, air exchange, the guarantee of security is to be composed, noise, spatial, odor, and security. If the conditions and atmosphere of the workplace in good condition, the employee will be more comfortable in the work so that it can improve its performance.

c. Indicators of Work Environment

Indicators work environment according to Nitisemito (1992: 159) is as follows:

1) Work atmosphere

Work atmosphere is a condition that exists around employees who are doing work that could affect the implementation of the work itself.

2) The relationship with colleagues

Relationship with colleagues is relationships with colleagues are harmonious and without any mutual intrigue among fellow co-workers. A harmonious and familial relationship is one of the factors that can affect the performance of the employee.

3) The relationship between employees with the leadership

Relationship between employees with the leadership is a good employee relationship and harmonious with the workplace leader.

4) Availability of working facilities

It is intended that the equipment used to support the complete work. The availability of a complete working facility, although not new is one of support in the working process.

Another opinion was delivered by Ahyari (1994: 125), who explained that the work environment indicators, among others:

- 1) Service employees, which include eating or food services, health services, and service bathroom or washroom.
- 2) The working conditions which include lighting, temperature, noise, use/selection of colors, the space required, and job security.
- 3) The working relationship that includes the employment relationship between the employee and labor relations between employees and employers.

Pranowo (2016: 32-33) in his research states that measurement of work environment can use multiple indicators as follows:

- 1) Facilities provided in the form of facilities provided by the company to employees both physical and nonphysical in the workplace as supporting jobs.
- 2) Circulation and the air temperature of the room, namely the provision of a work environment that has good air circulation and the room temperature comfortable to work.
- 3) Workspace, the arrangement of a comfortable working space so that employees are able to work optimally.

- 4) The level of workplace safety, workplace safe from dangerous equipment or the provision of security in order to maintain the security of workers.
- 5) Relationships with colleagues, employees emotional atmosphere with their colleagues.
- 6) Relationship with the supervisor, employees emotional atmosphere with their superiors.

Based on the opinions of the above, it can be concluded some further work environment indicators used in this research are the work atmosphere, relationships with colleagues, the relationship between employees and the leadership, availability of working facilities, and service employees.

4. Work Motivation

a. Definition of Work Motivation

An organization or company basically expect employees willing to work diligently and achieve optimal results with regard to ethics. Therefore, motivation is very important and necessary to do the job to behave ethically. With the motivation to work, employees become motivated to work with ethical behavior.

Work motivation is the driving in a person to want to behave and work hard and well in accordance with the duties and obligations that have been given to him (Kadarisman, 2013: 278). Work motivation to question how to steer the power and the potential to work the objectives set (Hasibuan, 2014: 141). Sohail, et al (2014: 42) argues that motivation is a process that directs and sustains

performance. Work motivation will encourage someone to take action to help achieve the goal.

Based on some of the above definition can be concluded that work motivation is a driving power that comes from inside and outside that will guide and encourage someone to work diligently according to the task that has been given to achieve the goal. The good and right motivation need to be owned by the employees, in order to carry out the work in accordance capabilities and not only the origin of work but also have to pay attention to his behavior to conform to ethics.

b. Factors Affecting Work Motivation

People are motivated to work usually is complicated, because it involves motivational factors of individual and organizational factors. Individual factors include needs, goals, attitudes, and abilities. While the organizational factors include pay, supervision, praise, and the job itself (Gomes, 2003: 180).

Employees inside a company based capabilities. According to Alteza (2011: 56) motivation has a positive relationship with employee performance. The motivation of leaders influential in inspiring work. Another opinion about the factors that affect the work motivation expressed by Sinungan (2005: 140), among others:

- 1) Achievement of tasks managed by the destination
- 2) The reward for the achievement of tasks and targets
- 3) The nature and scope of the work itself
- 4) The existence of increase

- 5) The existence of responsibilities
- 6) The existence of administration, management, and government policies
- 7) Interpersonal relationships
- 8) Work conditions
- 9) Salary
- 10) Status
- 11) Job security

Based on some of these opinions, it can be concluded that a person's motivation to work is influenced by various factors both from within the individual and from outside the individual. As these factors are needs, goals, attitude, ability, pay, supervision, praise, job itself, achievement of tasks, reward, the existence of increase, the existence of responsibilities, the existence of administration and management, interpersonal relationships, status, and job security.

c. Indicators of Work Motivation

According to Uno (2009: 73) dimensions and indicators of employee motivation can be grouped as follows:

- 1) Internal motivation
 - a) Responsibility for carrying out the task.
 - b) Carry out tasks with clear targets.
 - c) Having a clear goal and a challenge.
 - d) There is feedback on the results of his work.
 - e) Having a sense of pleasure in the work.
 - f) Always trying to outperform others.
 - g) Preferably the achievement of what he was doing.

2) External motivation

- a) Always trying to make ends meet and need work.
- b) Glad earned the praise of what he was doing.
- c) Working with the wish to obtain the incentives.
- d) Working with the expectation would like to get attention from friends and superiors.

Hasibuan (2006: 152) mentions the various theories of motivation, one of which is the theory of Maslow. The theory of Maslow's needs following the plural theory that someone has worked diligently because of a need for diverse and tiered. Maslow five levels of needs as follows:

- 1) Physiological needs are the needs that must be met for every day such as housing, clothing, food, drink, air to breathe and so on.
- 2) Safety and security needs that need protection from the threat of accidents and safety in carrying out the work.
- 3) Social needs that need to be accepted socially and community groups, loved, and loving.
- 4) The need for an award that needs to be respected and appreciated by employees and people in the neighborhood.
- 5) Self-actualization is the need to use the capabilities and skills possessed optimally to achieve good performance and satisfactory.

Another opinion was delivered by George and Jones (2005: 175) that the indicators to measure work motivation, namely:

1) Direction of behavior

The behavior of the selected person to be shown. Directions behavior refers to the behavior of the selected employees to be shown from many potential behaviors that they can share.

2) Level of effort

Describing how hard a person works to exhibit behaviors that are chosen. Motivation to work so that employees do not just demonstrate behavior that is beneficial for the company but also the employees to work hard for the company.

3) Level of persistence

The behavior of the selected person in the face of obstacles, described efforts that will be pursued someone to solve his problem or business person to help colleagues in solving problems.

Based on the elaboration of indicators of motivation has been there, it can be said that motivation in a person can improve its performance. Someone that can perform well will show good behavior anyway. Indicators of work motivation in this research using the three opinions that have been presented above, but will have some indicators that could be expected to represent assessment work motivation are responsibility for carrying out the task, always trying to outperform others, preferably the achievement of what he was doing, trying to meet the needs of life, and level of persistence.

B. Relevant Research

Several previous research was used as a reference source for researchers in conducting research are as follows:

1. Research conducted by Beny Indra Putra (2015) entitled “Pengaruh Pengendalian Intern, Motivasi dan Reward Manajemen terhadap Perilaku Etis Karyawan (Studi Kasus PT Inti Sukses Garmino, Semarang)”.

The results showed that internal controls had a significant positive effect on ethical behavior. Motivation has a significant positive effect on ethical behavior. Reward management has a significant positive effect on ethical behavior.

Similarities between the research conducted by Beny Indra Putra (2015) with this research is using motivation and reward as independent variables, as well as ethical behavior as the dependent variable. The difference is that researchers use work environment as the independent variable, the researchers did not use the internal control variable. Besides the difference also lies in the time, place, and subject of research.

2. Research conducted by Yesvin Fujinta Br Barus (2015) entitled “Pengaruh Lingkungan Kerja, Budaya Organisasi dan Komitmen terhadap Perilaku Etis Pegawai Dinas Pasar Kabupaten Deli Serdang”.

The results showed that organizational culture is more dominant positive and significant effect on the ethical behavior of employees Office Market Deli Serdang, commitments positive and significant impact on the ethical behavior of employees Office Market Deli Serdang and the

working environment positive and significant impact on the ethical behavior of employees of the Department of Market Deli Serdang.

Similarities between the research conducted by Yesvin Fujinta Br Barus (2015) with this research is using work environment as the independent variable and ethical behavior as the dependent variable. The difference is that the researchers use reward and work motivation as independent variables, the researchers did not use organizational culture and commitment variables. Besides the difference also lies in the time, place, and subject of research.

3. Research conducted by Daniel Nababan (2017) entitled “Pengaruh Motivasi Kerja dan Kompensasi terhadap Perilaku Etis Karyawan dalam Sistem Penggajian dengan Gaya Kepemimpinan sebagai Variabel Moderating”.

Daniel Nababan (2017) research was conducted at PT Telkom Indonesia Area Yogyakarta. The results showed that motivation and compensation significantly influence the ethical behavior of employees in the salary system, moderation leadership style significantly influence the effect of work motivation on the ethical behavior of employees in the salary system, and moderation of leadership style does not significantly influence the effect of compensation on the ethical behavior of employees in salary system.

Similarities between the research conducted by Daniel Nababan (2017) with this research is using work motivation as the independent

variable and ethical behavior as the dependent variable. The difference is that the researchers use reward and work environment as independent variables, the researchers did not use compensation variable. Researchers also do not use a moderating variable. Besides the difference also lies in the time, place, and subject of research.

C. Thinking Framework

1. The influence of reward toward employee ethical behavior

Reward is an appreciation of both financial and nonfinancial given to someone in return for contributions that have been granted with the aim of improving the performance achieved. Reward need to be given to employees for the employee's work performance. The reward will make employees more motivated to work maximally and act according to rules or behave ethically. Rewards that are deemed incompatible with the workload, can cause employees to behave unethically. Therefore, the reward will have a positive effect on employee ethical behavior.

2. The influence of work environment toward employee ethical behavior

Work environment is everything that exists in the workplace. Work environment can be both physical and nonphysical. Work environment will also affect the behavior of employees. Conducive work environment, both in terms of physical and nonphysical will give a sense of fun, comfortable, and encouragement to the employees. When employees feel excited and supportive work environment then it will be compelled to work properly in accordance with the rules or ethics. Conversely, the

unfavorable work environment can degrade the performance of employees and encourage employees to behave less ethically.

3. The influence of work motivation toward employee ethical behavior

Motivation is what makes a person has a desire to do something. Work motivation can make employees have a desire to work in order to achieve the goal. With the motivation to work, employees can increase productivity, discipline, and enhance the sense of responsibility towards their duties. Work motivation owned by among employees of course different. Employees who are motivated will carry out the best in doing the work with regard to ethics. Therefore, it can be said that work motivation has a positive effect toward employee ethical behavior. The higher the motivation of work will affect the behavior in work in accordance with ethics.

4. The influence of reward, work environment, and work motivation simultaneously toward employee ethical behavior

Employees ethical behavior is the action of employees in a company or organization in accordance with the norms, principles and moral values that apply in respect of the correct action. There are many factors that have contributed to the decision of employees to behave ethically, such as reward, work environment, and work motivation. Reward need to be given by company because it can motivate employees to improve their performance and obey the rules that exist in the company. Furthermore, a conducive work environment needs to be

created so that employees feel comfortable in working and encourage them to behave ethically. In addition, the work motivation exists within the employee also can reduce unethical behavior. Employees who are motivated will do their best in doing the job with regard to ethics. Therefore, reward, work environment, and work motivation simultaneously will have a positive influence toward employee ethical behavior.

D. Research Paradigm

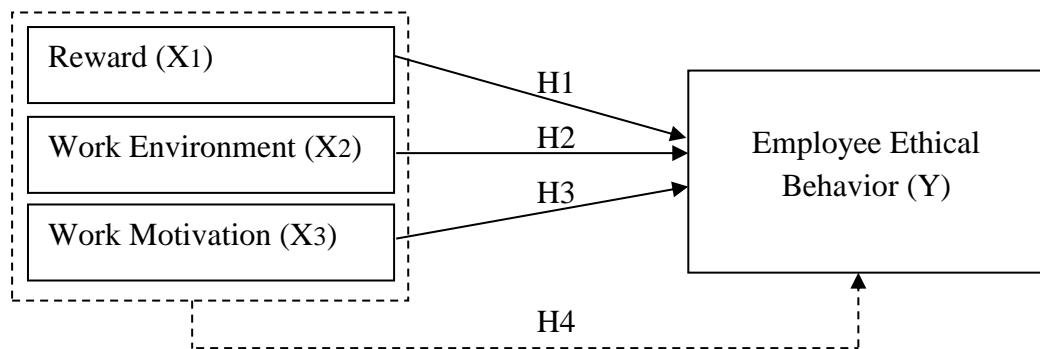


Figure 1. Research Paradigm

Information:

—————▶ : The influence of independent variables to dependent variable partially/individually.

- - - - -▶ : The influence of independent variables on the dependent variables simultaneously/together.

E. Research Hypothesis

Based on the theoretical foundations mentioned above, it can be proposed the research hypothesis are as follows:

- H1 : There is a positive and significant influence of reward toward employee ethical behavior at PT Adi Satria Abadi.
- H2 : There is a positive and significant influence of work environment toward employee ethical behavior at PT Adi Satria Abadi.
- H3 : There is a positive and significant influence of work motivation toward employee ethical behavior at PT Adi Satria Abadi.
- H4 : There is a positive and significant influence of reward, work environment, and work motivation simultaneously toward employee ethical behavior at PT Adi Satria Abadi.

CHAPTER III

RESEARCH METHODS

A. Types of Research

This research method included in quantitative methods. According to Sugiyono (2016: 11), quantitative method is a method of research to examine the certain population or sample where data collection using research instruments and data analysis is quantitative, aims to test the hypothesis that has been set.

The type of this research is a comparative causal research. Suryabrata (2013: 84) states that the purpose of comparative causal research is to investigate the possibility of a cause and effect relationship based on observation of the result, that is seeking back factor that may be the cause through certain data. This research was conducted to see the causal relationship between variables to be studied were between independent variables such as reward, work environment, and work motivation with the dependent variable that is employee ethical behavior.

B. Place and Time of Research

This research was conducted in PT Adi Satria Abadi, which is located at Laksda Adi Sucipto kilometer 11 Street, Sidokerto RT 03 RW 01 Purwomartani Kalasan Sleman Yogyakarta. This research was conducted in March until April 2018.

C. Population and Sample of Research

1. Population

The population is a generalization region consisting of objects or subjects which have certain qualities and characteristics set by researchers to be studied and then drawn conclusions (Sugiyono, 2016: 119). The population in this research were the employees of PT Adi Satria Abadi, and the number is 230 employees.

2. Sample

The sample is part of the number and characteristics possessed by the population (Sugiyono, 2016: 120). Determination of the number of samples in this research using Slovin formula as follow:

$$n = \frac{N}{1 + N \cdot \alpha^2}$$

Information:

n : Total of sample
N : Total of population
 α : Margin error

(Sanusi, 2009: 178)

In this research " α " is set at 5%. The calculation of the number of samples is as follows:

$$\begin{aligned} n &= \frac{230}{1 + 230 \cdot (0,05^2)} \\ &= \frac{230}{1 + 230(0,0025)} \\ &= \frac{230}{1 + 0,575} \\ &= \frac{230}{1,575} = 146 \end{aligned}$$

Based on calculations obtained the number of the sample is 146 people. The technique used in this research is proportionate random sampling that is sampling taken by taking the representative of the region contained in the population (Arikunto, 2006: 112). Then performed simple random sampling technique. It is said simple because the taking of sample members from the population was random without regard to strata that exist in the population. Thereby done when members of the population considered homogeneous (Sugiyono, 2016: 122). The number of sample shares for each department is determined by the following formula:

$$n = \frac{X}{N} \times N1$$

Information:

n : Total of sample in each department

X : Total of population in each department

N : Total of population

N1 : Total of sample

So, the number of sample of each department is as follows:

- a) Production : $136 / 230 \times 146 = 86$ employees
- b) Supporter of Production : $27 / 230 \times 146 = 17$ employees
- c) Quality Control : $23 / 230 \times 146 = 15$ employees
- d) Marketing : $19 / 230 \times 146 = 12$ employees
- e) Human Resource : $25 / 230 \times 146 = 16$ employees

D. Variable Operational Definition

The research variables are all things that any form defined by the researchers to be studied in order to obtain information about it, then draw the conclusion (Sugiyono, 2016: 63). This research used two types of variables, namely dependent variable and independent variable. Here are the definitions of each variable:

1. Dependent Variable

The dependent variable in this research is employee ethical behavior. In doing the work, ethical behavior should be owned by every employee. Employee ethical behavior is the action of employees in a company or organization in accordance with the norms, principles and moral values that apply in respect of the correct action. Measurement of ethical behavior in this research using the following indicators:

- a. Understand and recognize the behavior according to the code of conduct.
- b. Undertake actions consistent with the values and beliefs.
- c. Acting on the values and norms.
- d. Activities and employment outside.
- e. Privacy and confidentiality.

2. Independent Variable

The independent variable in this research are reward, work environment, and work motivation.

a. Reward

Reward is an appreciation of both financial and nonfinancial given to someone in return for contributions that have been granted with the aim of improving the performance achieved. Measurement of reward in this research using indicators among other salary, incentive, allowance, promotion, appreciation and recognition.

b. Work environment

Work environment is everything that exists in the workplace both physical and nonphysical that can affect the employees in performing their tasks. Measurement of work environment in this research using indicators among other work atmosphere, the relationship with colleagues, the relationship between employees and the leadership, availability of working facilities, and service employees.

c. Work motivation

Work motivation is a driving power that comes from inside and outside that will guide and encourage someone to work diligently according to the task that has been given to achieve the goal.

Measurement of work motivation using the following indicators:

- 1) Responsibility for carrying out the task.
- 2) Always trying to outperform others.
- 3) Preferably the achievement of what he was doing.
- 4) Trying to meet the needs of life.
- 5) Level of persistence.

E. Data Collection Instrument and Technique

1. Data Collection Technique

The data used in this research are primary data. The primary data obtained directly from the source. Data collection techniques in this research are as follows:

a. Questionnaire

According to Sugiyono (2016: 192) questionnaire is a technique of data collection is done by giving a set of questions or a written statement to the respondent to answer. The questionnaire distributed to respondents are closed, meaning that respondents are restricted to provide alternative answers that have been determined.

b. Interview

Researchers do question and answer directly with the company. Interviews were conducted to obtain company information in the form of a general description of the company.

2. Research Instrument

The research instrument used to measure the value of the variables studied (Sugiyono, 2016: 135). The instrument used in this research a questionnaire. Scoring using the modified Likert Scale with 4 answers. These types of statements consist of positive statement and negative statement. Score for positive statement consecutive 4, 3, 2, 1 while score for negative statement consecutive 1, 2, 3, 4. Details of each score for each alternative answer is:

Table 1. Score of Answers Alternative

Positive Statement		Negative Statement	
Answer	Score	Answer	Score
Strongly Agree (SS) / Always (SL)	4	Strongly Agree (SS) / Always (SL)	1
Agree (S) / Often (SR)	3	Agree (S) / Often (SR)	2
Disagree (TS) / Sometimes (KK)	2	Disagree (TS) / Sometimes (KK)	3
Strongly Disagree (STS) / Never (TP)	1	Strongly Disagree (STS) / Never (TP)	4

The following is table of instrument grid of reward, work environment, work motivation, and employee ethical behavior variables.

Table 2. Instrument Grid of Reward Variable

No.	Indicator	Item Number
1.	Salary	1, 2
2.	Incentive	3, 4
3.	Allowance	5, 6
4.	Promotion	7, 8*
5.	Appreciation and recognition	9, 10

Information: (*) negative statement

Table 3. Instrument Grid of Work Environment Variable

No.	Indicator	Item Number
1.	Work atmosphere	1, 2
2.	The relationship with colleagues	3, 4
3.	The relationship between employees and the leadership	5, 6*
4.	Availability of working facilities	7, 8
5.	Service employees	9, 10

Information: (*) negative statement

Table 4. Instrument Grid of Work Motivation Variable

No.	Indicator	Item Number
1.	Responsibility for carrying out the task	1, 2
2.	Always trying to outperform others	3, 4
3.	Preferably the achievement of what he was doing	5*, 6
4.	Trying to meet the needs of life	7, 8
5.	Level of persistence	9, 10

Information: (*) negative statement

Table 5. Instrument Grid of Employees Ethical Behavior Variable

No.	Indicator	Item Number
1.	Understand and recognize the behavior according to the code of conduct	1, 2
2.	Undertake actions consistent with the values and beliefs	3, 4
3.	Acting on the values and norms	5, 6
4.	Activities and employment outside	7, 8*
5.	Privacy and confidentiality	9, 10

Information: (*) negative statement

F. Instrument Trial Test

Tests of research instruments conducted with the objective that a reliable instrument must meet the criteria of validity and reliability. The instrument proved to be valid and reliable can be used for collecting data in real research. Instrument trial test was performed on 30 employees of PT Adi Satria Abadi taken outside the sample.

1. Instrument Validity Test

Validity is a measure that indicates the levels of validity of an instrument. A valid instruments have high validity. Conversely, a less valid instrument has low validity. The instrument is said to be valid if it is capable of measuring what people want and can reveal the data of the variables studied precisely (Arikunto, 2006: 168). To test the validity of the instrument, this research uses product moment correlation technique.

Product moment correlation formula is as follows:

$$r_{xy} = \frac{N\Sigma XY - (\Sigma X)(\Sigma Y)}{\sqrt{\{N\Sigma X^2 - (\Sigma X)^2\}\{N\Sigma Y^2 - (\Sigma Y)^2\}}}$$

Information:

r_{xy} : Correlation coefficient of X and Y

N : Total of subject

ΣXY : Total of multiplication value X and Y
 ΣX : Total of value X
 ΣY : Total of value Y
 ΣX^2 : Quadrate total of value X
 ΣY^2 : Quadrate total of value Y

(Sugiyono, 2016: 241)

Testing the validity of each item by comparing the result of r_{count} (r_{xy}) with r_{table} at significance level of 5%. The instrument is said to be valid if r_{count} greater than r_{table} ($r_{count} > 0,3061$). If r_{count} smaller than r_{table} said to be invalid.

Based on the validity test conducted on the reward variable obtained the following results:

Table 6. The Validity Test Result of Reward Variable

No.	r count	r table	Conclusion
1.	0,546	0,361	Valid
2.	0,624	0,361	Valid
3.	0,383	0,361	Valid
4.	0,711	0,361	Valid
5.	0,752	0,361	Valid
6.	0,573	0,361	Valid
7.	0,121	0,361	Invalid
8.	0,368	0,361	Valid
9.	0,484	0,361	Valid
10.	0,408	0,361	Valid

Source: Primary Data Processed 2018 (Appendix 3 Page 108)

Based on the data in table 6 it can be concluded that the validity test is known not all statements in the questionnaire are valid. Statement number 7 is declared invalid because $r_{count} < r_{table}$, so it can't be used for research. The validity test results of work environment variable is as follows:

Table 7. The Validity Test Result of Work Environment Variable

No.	r count	r table	Conclusion
1.	0,654	0,361	Valid
2.	0,638	0,361	Valid
3.	0,681	0,361	Valid
4.	0,550	0,361	Valid
5.	0,719	0,361	Valid
6.	0,616	0,361	Valid
7.	0,285	0,361	Invalid
8.	0,782	0,361	Valid
9.	0,769	0,361	Valid
10.	0,697	0,361	Valid

Source: Primary Data Processed 2018 (Appendix 3 Page 109)

Based on the data in table 7 it can be concluded that the validity test is known not all statements in the questionnaire are valid. Statement number 7 is declared invalid because $r_{\text{count}} < r_{\text{table}}$, so it can't be used for research. The validity test results of work motivation variable is as follows:

Table 8. The Validity Test Result of Work Motivation Variable

No.	r count	r table	Conclusion
1.	0,384	0,361	Valid
2.	0,400	0,361	Valid
3.	0,636	0,361	Valid
4.	0,549	0,361	Valid
5.	0,437	0,361	Valid
6.	0,602	0,361	Valid
7.	0,516	0,361	Valid
8.	0,540	0,361	Valid
9.	0,352	0,361	Invalid
10.	0,734	0,361	Valid

Source: Primary Data Processed 2018 (Appendix 3 Page 110)

Based on the data in table 8 it can be concluded that the validity test is known not all statements in the questionnaire are valid. Statement number 9 is declared invalid because $r_{\text{count}} < r_{\text{table}}$, so it can't be used for

research. The validity test results of employees ethical behavior variable is as follows:

Table 9. The Validity Test Result of Employee Ethical Behavior Variable

No.	r count	r table	Conclusion
1.	0,746	0,361	Valid
2.	0,708	0,361	Valid
3.	0,705	0,361	Valid
4.	0,643	0,361	Valid
5.	0,578	0,361	Valid
6.	0,109	0,361	Invalid
7.	0,743	0,361	Valid
8.	0,732	0,361	Valid
9.	0,551	0,361	Valid
10.	0,679	0,361	Valid

Source: Primary Data Processed 2018 (Appendix 3 Page 111)

Based on the data in table 9 it can be concluded that the validity test is known not all statements in the questionnaire are valid. Statement number 6 is declared invalid because $r_{\text{count}} < r_{\text{table}}$, so it can't be used for research.

2. Instrument Reliability Test

Instrument reliability refers to the consistency of the results of the data recording (measurement) if these instruments are used by the same person in a different time or if the instrument is used by different people in the same time or in different times (Suryabrata, 2013: 58). To test the reliability of the instrument, this research using Alpha formula. Alpha formula used to find the reliability with the scores not 1 and 0, for example, a questionnaire (Arikunto, 2006: 196). The formula is as follows:

$$r_{11} = \left[\frac{k}{k-1} \right] \left[1 - \frac{\sum \sigma b^2}{\sigma^2 t} \right]$$

Information:

- r_{11} : Instrument reliability
- k : Number of items statement
- $\sum \sigma b^2$: Number of items variant
- $\sigma^2 t$: Total variant

(Arikunto, 2006: 196)

Reliability testing of each item using Alpha coefficient of Cronbach Alpha with significance level of 5%. A variable is said to be reliable if the Cronbach Alpha value greater than 0,6 (Ghozali, 2006: 46).

Based on the reliability test conducted on reward, work environment, work motivation, and employee ethical behavior variables, the following results are obtained:

Table 10. The Reliability Test Result

Variable	Cronbach Alpha	Conclusion
Reward	0,722	Reliable
Work Environment	0,857	Reliable
Work Motivation	0,701	Reliable
Employee Ethical Behavior	0,856	Reliable

Source: Primary Data Processed 2018 (Appendix 3 Page 112)

Based on table 10 obtained Cronbach Alpha value > 0.6 so that the instrument on reward, work environment, work motivation, and employee ethical behavior variables can be said reliable.

G. Data Analysis Technique

1. Descriptive Analysis

Descriptive analysis is statistical used to analyze the data in ways that describe or depict the data that has been collected as without meaning make conclusions or generalizations apply to the public (Sugiyono, 2016:

199). Descriptive analysis is used to describe the mean, maximum score, minimum score, and standard deviation. How to determine the frequency distribution is as follows:

- a. Specify the number of interval class (K)

To determine the length of the interval, use the formula Sturges Rule, namely:

$$k = 1 + 3,3 \log n$$

Information:

k : Total of data classes

n : Total of observation data

log: Logarithmic

(Sugiyono, 2009: 35)

- b. Calculate the range of data (R)

To calculate the range of data, use the following formula:

$$R = \text{Maximum score} - \text{Minimum score}$$

(Sugiyono, 2009: 36)

- c. Specify the length of the class (P)

To determine the length of the class, use the following formula:

$$P = \text{Range of data (R)} / \text{Total of interval class (K)}$$

(Sugiyono, 2009: 36)

- d. Arrange the interval class

The arrangement of interval classes starts from the smallest data to the largest data.

The next step is to identify variable tendency. How to determine the distribution of variables tendency is:

a. Categorize of the value of each indicator

Categorization is calculated based on the ideal mean (M_i) and ideal deviation standard (S_i). The formula for finding M_i and S_i is:

$$\text{Ideal mean } (M_i) = \frac{1}{2} (X_{\max} + X_{\min})$$

$$\text{Ideal deviation standard } (S_i) = \frac{1}{6} (X_{\max} - X_{\min})$$

(Sugiyono, 2009: 37)

b. Specify the indicator category

To determine the indicator category using the following formula:

$$\text{High} \quad : > \{M_i + 1(S_i)\}$$

$$\text{Medium} \quad : \{M_i - 1(S_i)\} \text{ s/d } \{M_i + 1(S_i)\}$$

$$\text{Low} \quad : < \{M_i - 1(S_i)\}$$

(Sugiyono, 2009: 37)

2. Classical Assumption Test

a. Normality Test

Normality test is a test of whether a regression, the dependent variable, independent or both have a normal distribution or not. A good regression model is to have a data distribution normal or near normal (Ghozali, 2011: 160).

Test for normality in this research using the Kolmogorov-Smirnov test. If the value of the significance of the Kolmogorov-Smirnov > 0.05 then the data is said to be normally distributed. Conversely, if the Kolmogorov-Smirnov significance < 0.05 , the data are not normally distributed.

b. Linearity Test

One of the assumptions of regression analysis is linearity. That is whether the regression line between X and Y form a linear line or not. If not then the linear regression analysis can not continue (Sugiyono, 2012: 265). The criteria applied to certify linearity is the F value is calculated by using the formula:

$$F_{\text{reg}} = \frac{Rk_{\text{reg}}}{Rk_{\text{res}}}$$

Information:

F_{reg} : Price number F for the regression

Rk_{reg} : Quadrate average of regression line

Rk_{res} : Quadrate average of residue line

(Hadi, 2004: 13)

F_{count} obtained were then consulted with F_{table} with a significance level of 5%. Relationships between variables can be said to be linear if the probability value > 0.05 , and vice versa if the probability value < 0.05 , showing that the relationship between variables is not linear.

c. Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables. The presence or absence of multicollinearity can be detected by using Pearson Correlation, seen from the Tolerance Value and Variance Inflation Factor (VIF) which can be calculated using the formula:

$$VIF = \frac{1}{\text{Tolerance Value}}$$

If the value of VIF < 10 and value of Tolerance Value > 0.10 then it shows there is no multicollinearity between the independent variables (Ghozali, 2011: 108).

d. Heteroscedasticity Test

Heteroscedasticity test aims to test whether the regression model occurred inequality variant of the residual one observation to another observation. If the variance of the residuals of the observations to other observations remains, then called homoskedasticity and if different is called heteroscedasticity. A good regression model is that is homoskedasticity. One of the statistical tests that can be used to detect the presence or absence of Test Glejser heteroscedasticity is proposing to the absolute value of residual regressed against independent variables (Ghozali, 2011: 139), the regression equation:

$$U_t = \alpha + \beta X_t + v_i$$

If the independent variables are statistically significant and did not affect the dependent variable, then there is no indication of heteroscedasticity. This can be seen when the probability of significance above 5% confidence level (Ghozali, 2011: 143).

3. Hypothesis Test

The hypothesis is defined as a temporary answer to the formula research problem. The truth of the hypothesis to be proved by the data collected (Sugiyono, 2016: 213). Hypothesis testing is done with a view

to taking a decision to accept or reject the hypothesis. The research hypothesis testing using regression analysis.

a. Simple Linear Regression Analysis

Simple linear regression analysis based on the functional relationship or causal one independent variable with one dependent variable (Sugiyono, 2009: 261). This analysis was conducted to prove the hypothesis, whether each of the independent variables effect on dependent variable.

- 1) Looking for the correlation coefficient (r) between X₁ with Y, X₂ with Y, and X₃ with Y. The formula used is the Product Moment correlation technique, namely:

$$r_{xy} = \frac{\Sigma xy}{\sqrt{\Sigma x^2 y^2}}$$

Information:

r_{xy} : The correlation coefficient between X and Y

Σxy : Total of products between X and Y

Σx^2 : Total of squares predictor X

Σy^2 : Total of squares criterion Y

(Sugiyono, 2016: 241)

If $r_{count} > 0$ or positive value so the correlation is positive, otherwise if $r_{count} < 0$ or negative value so the correlation is negative. The correlation coefficient (r_{xy}) is also used in decisions to accept or reject the hypothesis, by comparing the value of r count with r table at the level of 5% error. If $r_{count} > r_{table}$ then the decision is accept the hypothesis. Conversely, if $r_{count} < r_{table}$ then the decision is rejecting the hypothesis.

- 2) Finding the coefficient of determination (r^2) between X_1 with Y , X_2 with Y , and X_3 with Y . The coefficient of determination is the square of the correlation coefficient. This coefficient is called the coefficient determinant because variances that occur in the dependent variable can be explained by the variance that occurs in the independent variable (Sugiyono, 2009: 231). The coefficient of determination is used to indicate the percentage of the level of influence of variable X to variable Y . Furthermore, the coefficient of determination multiplied by 100% to determine the level of influence of independent variables on the dependent variable in the form of a percentage.
- 3) Test the significance of the t test

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

Information:

t : t count

r : Correlation coefficient

n : Total of samples

(Sugiyono, 2012: 251)

The t-test was conducted to test the significance of each independent variable on the dependent variable. After having found the value of t , then t value compared to the value of t table at a significance level of 5%. If the value of $t_{\text{count}} > t_{\text{table}}$ then the variable X individually significant effect on variable Y . Conversely, if $t_{\text{count}} < t_{\text{table}}$ then the variable X does not have a significant effect on variable Y .

4) Simple linear regression equation

$$Y = a + bX$$

Information:

Y : The predicted value

a : Constant or when the price of X = 0

b : Regression coefficient

X : The value of independent variable

(Sugiyono, 2016: 247)

If the values of a and b are found, then a simple linear regression equation can be constructed. The regression equation has been created it can be used to predict how the dependent variable values will occur if the value of the independent variable set.

b. Multiple Linear Regression Analysis

Multiple linear regression analysis is used by researchers, when the researcher intends to predict how the situation (rise and fall) the dependent variable (criterion), when two or more independent variables as predictors factors manipulated. So multiple regression analysis will be carried out if the amount of at least two independent variables (Sugiyono, 2009: 275).

- 1) Looking for the correlation coefficient (R) between predictors X₁, X₂, and X₃ with criterion Y

$$R_{y(1,2,3)} = \sqrt{\frac{a_1 \Sigma x_1 y + a_2 \Sigma x_2 y + a_3 \Sigma x_3 y}{\Sigma y^2}}$$

Information:

$R_{y(1,2,3)}$: Correlation coefficient between Y with X_1 , X_2 , and X_3
a_1	: Predictor coefficient X_1
a_2	: Predictor coefficient X_2
a_3	: Predictor coefficient X_3
$\Sigma X_1 Y$: Total of products X_1 with Y
$\Sigma X_2 Y$: Total of products X_2 with Y
$\Sigma X_3 Y$: Total of products X_3 with Y
ΣY^2	: Total of squares criterion Y

(Hadi, 2004: 22)

Multiple correlation coefficient ($R_{y(1,2,3)}$) used to find the relationship between variables X_1 , X_2 , X_3 with Y. If $R_{y(1,2,3)} > 0$ or positive value so the correlation is positive, otherwise if $R_{y(1,2,3)} < 0$ or negative value so the correlation is negative.

- 2) Finding the coefficient of determination (R^2) between predictor X_1 , X_2 , and X_3 with criterion Y. The coefficient of determination is the square of the correlation coefficient. Furthermore, the coefficient of determination multiplied by 100% to know the level of influence of variables X_1 , X_2 , and X_3 simultaneously on the variable Y.
- 3) Test the significance with F test

$$F_{\text{reg}} = \frac{R^2(N - m - 1)}{m(1 - R^2)}$$

Information:

F_{reg}	: The value of F regression
N	: The amount of case
m	: The amount of predictor
R^2	: The coefficient of determination between criterion and predictor

(Hadi, 2004: 23)

F test conducted to test the significance of the influence of the independent variables (X1, X2, and X3) on the dependent variable (Y) simultaneously by comparing the value of F_{count} with F_{table} . The result of F_{count} then compared with F_{table} at the significance level of 5%. If the value of $F_{\text{count}} > F_{\text{table}}$ then there is a significant influence between independent variables simultaneously to the dependent variable. Conversely, if $F_{\text{count}} < F_{\text{table}}$ then there is no significant influence between the independent variables to the dependent variable.

4) Multiple linear regression equation

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3$$

Information:

- Y : Employee Ethical Behavior
- X₁ : Reward
- X₂ : Work Environment
- X₃ : Work Motivation
- a : The value of Y if X=0 (constant)
- b : Multiple linear coefficient

(Sugiyono, 2009: 275)

After the values of a and b are found, then a multiple linear regression equation can be constructed. The regression equation has been created it can be used to predict the value of the dependent variable if the independent variable set.

CHAPTER IV
RESEARCH RESULTS AND DISCUSSION

A. General Data Discussion

PT Adi Satria Abadi is a manufacturing company engaged in the processing of leather and gloves manufacture. The raw materials used are sheep and goat skins that have been removed from the fur and are in an acidified state. The company was founded by Mr. Subiyono, Mr. Diyono Hening Sasmilo, and Mrs. Difalik Tantowiyah on July 26, 1994. The company has two production sites. The company that manages leather sheets is located in Banyakan Siti Mulyo Piyungan Bantul Yogyakarta, while the company that handles the glove manufacturing is located at Laksda Adi Sucipto kilometer 11 Street, Sidokerto RT 03 RW 01 Purwomartani Kalasan Sleman Yogyakarta. The company producing various kinds of gloves such as golf gloves, dress, and horse. The company has 230 employees at the factory making gloves. Here is the organizational structure of PT Adi Satria Abadi.

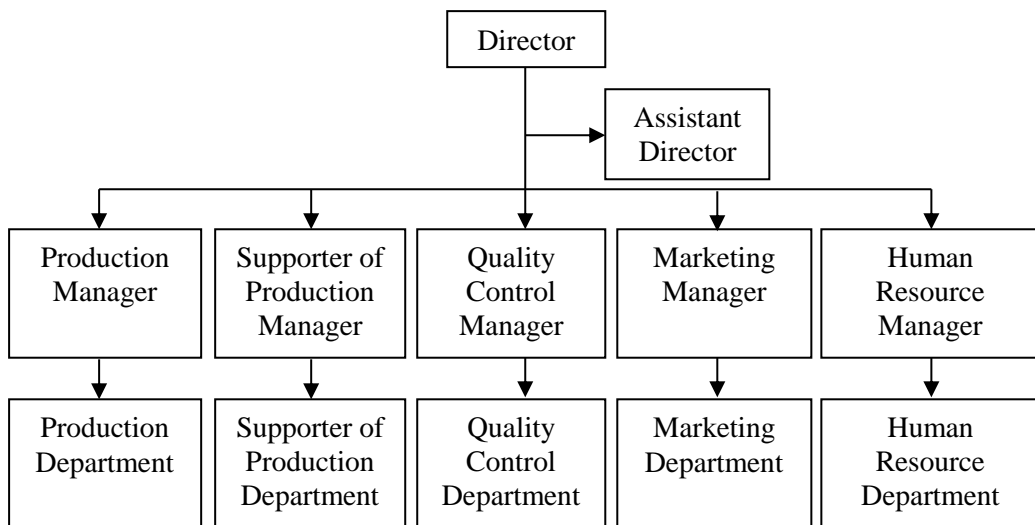


Figure 2. Organization Structure of PT Adi Satria Abadi

C. Research Results

1. Characteristic of Respondents

Characteristics of respondents were observed in this research are age, gender, last education, and length of working. Description of the characteristics of respondents are as follows:

a. Gender

Description of the characteristics of respondents by gender can be seen in table 11 as follows:

Table 11. Characteristic of Respondents Based on Gender

Information	Frequency	Percentage
Man	35	24%
Woman	111	76%
Total	146	100%

Source: Primary Data Processed 2018 (Appendix 7 Page 136)

Based on table 11 shows that man respondents in this research were 35 employees (24%) and woman respondents were 111 employees (76%).

b. Age

Description of the characteristics of respondents by age can be seen in table 12 as follows:

Table 12. Characteristic of Respondents Based on Age

Information	Frequency	Percentage
21 – 30 years old	77	53%
31 – 40 years old	48	33%
41 – 50 years old	18	12%
>50 years old	3	2%
Total	146	100%

Source: Primary Data Processed 2018 (Appendix 7 Page 136)

Based on table 12 shows that respondents in this research who have 21 – 30 years old were 77 employees (53%). Employees who have 31 – 40 years old were 48 employees (33%). Employees who have 41 – 50 years old were 18 employees (12%). Employees who have >50 years old were 3 employees (2%).

c. Last Education

Description of the characteristics of respondents by last education can be seen in table 13 as follows:

Table 13. Characteristic of Respondents Based on Last Education

Information	Frequency	Percentage
Junior High School	9	6%
Senior High School	122	84%
Diploma	10	7%
Bachelor	5	3%
Total	146	100%

Source: Primary Data Processed 2018 (Appendix 7 Page 136)

Based on table 13 shows that respondents in this research with last education Junior High School were 9 employees (6%). Employees with last education Senior High School were 122 employees (84%). Employees with last education Diploma were 10 employees (7%). Employees with last education Bachelor were 5 employees (3%).

d. Length of Working

Description of the characteristics of respondents by length of working can be seen in table 14 as follows:

Table 14. Characteristic of Respondents Based on Length of Working

Information	Frequency	Percentage
0 – 5 years	52	36%
6 – 10 years	60	41%
11 – 15 years	31	21%
>15 years	3	2%
Total	146	100%

Source: Primary Data Processed 2018 (Appendix 7 Page 136)

Based on table 14 shows that respondents in this research who have length of working 0 – 5 years were 52 employees (36%). Employees with length of working 6 – 10 years were 60 employees (41%). Employees with length of working 11 – 15 years were 31 employees (21%). Employees with length of working >15 years were 3 employees (2%).

2. Descriptive Analysis Results

Description of categories of variables describe the responses of respondents regarding the influence of reward, work environment, and work motivation toward employee ethical behavior at PT Adi Satria Abadi. The research data was then categorized into three groups: high, medium, and low. The categorization is based on the average value and standard deviation for each variable of the research. The results of this categorization are as follows:

a. Employee Ethical Behavior

Employee ethical behavior variable is measured by 9 statements. Scores are given a maximum of 4 and a minimum of 1, so the result of the ideal minimum score is 9 ($9 \times 1 = 9$) and the ideal

maximum score is 36 ($9 \times 4 = 36$). The results of the descriptive analysis show that the minimum score is 17 and the maximum score is 34. Besides that, the mean is 26,86, the median is 27, the mode is 27, and the standard deviation is 4,18. Furthermore, based on the calculation results (Appendix 8 Page 139) the number of interval class is 8, the range of the data is 18, and the length of the class is 3. Therefore, the frequency distribution table as follows:

Table 15. Frequency Distribution of Employee Ethical Behavior Variable

No.	Interval Class	Frequency
1.	17 – 19	7
2.	20 – 22	18
3.	23 – 25	27
4.	26 – 28	37
5.	29 – 31	39
6.	32 – 34	18
7.	35 – 37	0
8.	38 – 40	0
Total		146

Source: Primary Data Processed 2018

After that, these data classified into the category of variable tendency. Based on the calculation (Appendix 8 Page 141) the ideal mean value (M_i) is 22,5 and the ideal standard deviation value (SD_i) is 4,5. Tendency category distribution of employee ethical behavior variable is as follows:

Table 16. Tendency Distribution of Employee Ethical Behavior Variable

Category	Score Interval	Frequency	Percentage
High	>27	70	48%
Medium	18 s/d 27	74	51%
Low	<18	2	1%
Total		146	100%

Source: Primary Data Processed 2018 (Appendix 8 Page 141)

Table 16 shows that the tendency frequency of employee ethical behavior variable that included in the high category is 70 respondents (48%), the medium category is 74 respondents (51%), and the low category is 2 respondents (1%). Therefore it can be concluded that the assessment of respondents toward employee ethical behavior variable is medium.

b. Reward

Reward variable is measured by 9 statements. Scores are given a maximum of 4 and a minimum of 1, so the result of the ideal minimum score is 9 ($9 \times 1 = 9$) and the ideal maximum score is 36 ($9 \times 4 = 36$). The results of the descriptive analysis show that the minimum score is 19 and the maximum score is 34. Besides that, the mean is 26,76, the median is 27, the mode is 30, and the standard deviation is 3,86. Furthermore, based on the calculation results (Appendix 8 Page 140) the number of interval class is 8, the range of the data is 16, and the length of the class is 2. Therefore, the frequency distribution table as follows:

Table 17. Frequency Distribution of Reward Variable

No.	Interval Class	Frequency
1.	19 – 20	10
2.	21 – 22	15
3.	23 – 24	16
4.	25 – 26	25
5.	27 – 28	30
6.	29 – 30	23
7.	31 – 32	17
8.	33 – 34	10
Total		146

Source: Primary Data Processed 2018

After that, these data classified into the category of variable tendency. Based on the calculation (Appendix 8 Page 142) the ideal mean value (Mi) is 22,5 and the ideal standard deviation value (SDi) is 4,5. Tendency category distribution of reward variable is as follows:

Table 18. Tendency Distribution of Reward Variable

Category	Score Interval	Frequency	Percentage
High	>27	64	44%
Medium	18 s/d 27	82	56%
Low	<18	0	0%
Total		146	100%

Source: Primary Data Processed 2018 (Appendix 8 Page 142)

Table 18 shows that the tendency frequency of reward variable that included in the high category is 64 respondents (44%), the medium category is 82 respondents (56%), and the low category is 0 respondents (0%). Therefore it can be concluded that the assessment of respondents toward reward variable is medium.

c. Work Environment

Work environment variable is measured by 9 statements. Scores are given a maximum of 4 and a minimum of 1, so the result of the ideal minimum score is 9 ($9 \times 1 = 9$) and the ideal maximum score is 36 ($9 \times 4 = 36$). The results of the descriptive analysis show that the minimum score is 17 and the maximum score is 35. Besides that, the mean is 26,68, the median is 27, the mode is 28, and the standard deviation is 4,40. Furthermore, based on the calculation results (Appendix 8 Page 140) the number of interval class is 8, the range of

the data is 19, and the length of the class is 3. Therefore, the frequency distribution table as follows:

Table 19. Frequency Distribution of Work Environment Variable

No.	Interval Class	Frequency
1.	17 – 19	8
2.	20 – 22	20
3.	23 – 25	31
4.	26 – 28	32
5.	29 – 31	33
6.	32 – 34	19
7.	35 – 37	3
8.	38 – 40	0
Total		146

Source: Primary Data Processed 2018

After that, these data classified into the category of variable tendency. Based on the calculation (Appendix 8 Page 142) the ideal mean value (Mi) is 22,5 and the ideal standard deviation value (SDi) is 4,5. Tendency category distribution of work environment variable is as follows:

Table 20. Tendency Distribution of Work Environment Variable

Category	Score Interval	Frequency	Percentage
High	>27	67	46%
Medium	18 s/d 27	76	52%
Low	<18	3	2%
Total		146	100%

Source: Primary Data Processed 2018 (Appendix 8 Page 142)

Table 20 shows that the tendency frequency of work environment variable that included in the high category is 67 respondents (46%), the medium category is 76 respondents (52%), and the low category is 3 respondents (2%). Therefore it can be concluded that the assessment of respondents toward work environment variable is medium.

d. Work Motivation

Work motivation variable is measured by 9 statements. Scores are given a maximum of 4 and a minimum of 1, so the result of the ideal minimum score is 9 ($9 \times 1 = 9$) and the ideal maximum score is 36 ($9 \times 4 = 36$). The results of the descriptive analysis show that the minimum score is 19 and the maximum score is 33. Besides that, the mean is 26,75, the median is 27, the mode is 27, and the standard deviation is 3,70. Furthermore, based on the calculation results (Appendix 8 Page 141) the number of interval class is 8, the range of the data is 15, and the length of the class is 2. Therefore, the frequency distribution table as follows:

Table 21. Frequency Distribution of Work Motivation Variable

No.	Interval Class	Frequency
1.	19 – 20	9
2.	21 – 22	14
3.	23 – 24	16
4.	25 – 26	27
5.	27 – 28	30
6.	29 – 30	25
7.	31 – 32	17
8.	33 – 34	8
Total		146

Source: Primary Data Processed 2018

After that, these data classified into the category of variable tendency. Based on the calculation (Appendix 8 Page 143) the ideal mean value (M_i) is 22,5 and the ideal standard deviation value (SD_i) is 4,5. Tendency category distribution of work motivation variable is as follows:

Table 22. Tendency Distribution of Work Motivation Variable

Category	Score Interval	Frequency	Percentage
High	>27	64	44%
Medium	18 s/d 27	82	56%
Low	<18	0	0%
Total		146	100%

Source: Primary Data Processed 2018 (Appendix 8 Page 143)

Table 22 shows that the tendency frequency of work motivation variable that included in high category is 64 respondents (44%), medium category is 82 respondents (56%), and low category is 0 respondents (0%). Therefore it can be concluded that the assessment of respondents toward work motivation variable is medium.

3. Classical Assumption Test

Data analysis was performed using linear regression analysis simple and multiple linear regression analysis. Before performing data analysis to find influence between the variables used for research, classic assumption test including normality test, linearity test, multicollinearity test, and heteroscedasticity test. Implementation of the classic assumption test conducted by IBM SPSS Statistics 20.

a. Normality Test

Normality test aims to determine the variable data of research is normally distributed or not. Normality test using the Kolmogorov Smirnov analysis techniques. The results of normality test are as follows:

Table 23. Normality Test Result

Variable	Significance	Conclusion
Employee Ethical Behavior	0,204	Normal
Reward	0,109	Normal
Work Environment	0,273	Normal
Work Motivation	0,261	Normal

Source: Primary Data Processed 2018 (Appendix 9 Page 144)

The results of normality test in table 23, it can be seen that all the research variables have a significance value greater than 0,05 (sig> 0,05), so it can be concluded that the research data were normally distributed.

b. Linearity Test

Linearity test aims to determine the relationship between independent variables and dependent variable is linear or not. Linearity test using F value with significance level 0,05. The results of linearity test are as follows:

Table 24. Linearity Test Result

Variable	Significance	Conclusion
Reward	0,167	Linear
Work Environment	0,082	Linear
Work Motivation	0,306	Linear

Source: Primary Data Processed 2018 (Appendix 10 Page 144)

The results of linearity test in table 24, it can be seen that all the research variables have a significance value greater than 0,05 (sig> 0,05), so it can be concluded that all of the research variables are linear.

c. Multicollinearity Test

Multicollinearity test aims to determine whether in the regression model found a correlation between the independent

variables. A good regression model should not have any correlation between the independent variables. To detect the presence or absence of multicollinearity can be seen in the tolerance value and VIF. If the tolerance values $> 0,1$ and $VIF < 10$ then there is no multicollinearity.

The results of multicollinearity test are as follows:

Table 25. Multicollinearity Test Result

Variable	Tolerance	VIF	Conclusion
Reward	0,299	3,346	There is no multicollinearity
Work Environment	0,979	1,022	There is no multicollinearity
Work Motivation	0,296	3,376	There is no multicollinearity

Source: Primary Data Processed 2018 (Appendix 11 Page 145)

The results of multicollinearity test in table 25, it can be seen that all the independent variables have a tolerance value $> 0,1$ and $VIF < 10$, so it can be concluded that the regression model in this research did not occur multicollinearity.

d. Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model occurred variance inequality from residual of one observation to another observation. A good regression model is no heteroscedasticity. Heteroscedasticity test using Glejser test. The results of heteroscedasticity test are as follows:

Table 26. Heteroscedasticity Test Result

Variable	Significance	Conclusion
Reward	0,059	There is no heteroscedasticity
Work Environment	0,808	There is no heteroscedasticity
Work Motivation	0,229	There is no heteroscedasticity

Source: Primary Data Processed 2018 (Appendix 12 Page 145)

The results of heteroscedasticity test in table 26, it can be seen that all the independent variables have a significance value greater than 0,05 (sig > 0,05), so it can be concluded that the regression model in this research did not occur heteroscedasticity.

4. Hypothesis Test

Hypothesis test in this research to test the influence of independent variables toward the dependent variable. Testing of first, second, and third hypothesis using simple linear regression analysis technique because only describes the influence of one independent variable and one dependent variable. The fourth hypothesis test using multiple linear regression analysis techniques because explains the influence of three independent variables simultaneously toward one dependent variable. The results of hypothesis test are as follows:

a. First Hypothesis Test

H1 : There is a positive and significant influence of Reward toward Employee Ethical Behavior at PT Adi Satria Abadi. To test the first hypothesis used simple regression analysis that serves to predict the presence or absence of causal relationship of independent variables and the dependent variable. The results of simple regression analysis for reward variable toward employee ethical behavior are as follows:

Table 27. Simple Regression Analysis Result X₁ toward Y

Regression Coefficient	Constants	R	R²	t_{table}	t	t_{table}
0,227	20,785	0,210	0,044	0,159	2,577	1,656

Source: Primary Data Processed 2018 (Appendix 13 Page 146)

Based on table 27, the correlation coefficient X₁ toward Y (R_{x₁y}) shows a positive value of 0,210 means that reward has a positive influence toward employee ethical behavior at PT Adi Satria Abadi. Then the coefficient of determination (R²) is 0,044. This value means that reward can influence 4,4% change in employee ethical behavior at PT Adi Satria Abadi. It shows that there are still 95,6% factors or other variables that influence employee ethical behavior at PT Adi Satria Abadi besides reward.

Based on table 27, obtained the constant value of 20,785 and regression coefficient of the reward of 0,227. Based on these results it can be created regression equation as follows:

$$Y = 20,785 + 0,227X_1$$

This equation shows that if reward variable is considered constant then the changes in employee ethical behavior at PT Adi Satria Abadi is 20,785 points. The coefficient value of reward (X₁) has the positive value of 0,227 means that if the value of reward increased by 1 point then resulted in the value of employee ethical behavior at PT Adi Satria Abadi increased by 0,227 points.

Based on table 27, obtained t value of 2,577 > t_{table} of 1,656 and significance value of 0,011 < 0,05. It shows that the influence of

reward toward employee ethical behavior at PT Adi Satria Abadi is significant. Based on the results of correlation coefficient, obtained R value of 0,210 > r_{table} of 0,159 (error rate 5%). Therefore, the first hypothesis “There is a positive and significant influence of reward toward employee ethical behavior at PT Adi Satria Abadi” is acceptable.

b. Second Hypothesis Test

H2 : There is a positive and significant influence of Work Environment toward Employee Ethical Behavior at PT Adi Satria Abadi. To test the second hypothesis used simple regression analysis that serves to predict the presence or absence of causal relationship of independent variables and the dependent variable. The results of simple regression analysis for work environment variable toward employee ethical behavior are as follows:

Table 28. Simple Regression Analysis Result X₂ toward Y

Regression Coefficient	Constants	R	R²	r_{table}	t	t_{table}
0,203	21,452	0,213	0,046	0,159	2,622	1,656

Source: Primary Data Processed 2018 (Appendix 13 Page 147)

Based on table 28, the correlation coefficient X₂ toward Y (R_{x_2y}) shows a positive value of 0,213 means that work environment has a positive influence toward employee ethical behavior at PT Adi Satria Abadi. Then the coefficient of determination (R^2) is 0,046. This value means that work environment can influence 4,6% change in employee ethical behavior at PT Adi Satria Abadi. It shows that there

are still 95,4% factors or other variables that influence employee ethical behavior at PT Adi Satria Abadi besides work environment.

Based on table 28, obtained the constant value of 21,452 and regression coefficient of the work environment of 0,203. Based on these results it can be created regression equation as follows:

$$Y = 21,452 + 0,203X_2$$

This equation shows that if work environment variable is considered constant then the changes in employee ethical behavior at PT Adi Satria Abadi is 21,452 points. The coefficient value of work environment (X_2) has the positive value of 0,203 means that if the value of work environment increased by 1 point then resulted in the value of employee ethical behavior at PT Adi Satria Abadi increased by 0,203 points.

Based on table 28, obtained t value of 2,622 > t_{table} of 1,656 and significance value of 0,010 < 0,05. It shows that the influence of work environment toward employee ethical behavior at PT Adi Satria Abadi is significant. Based on the results of correlation coefficient, obtained R value of 0,213 > r_{table} of 0,159 (error rate 5%). Therefore, the second hypothesis “There is a positive and significant influence of work environment toward employee ethical behavior at PT Adi Satria Abadi” is acceptable.

c. Third Hypothesis Test

H3 : There is a positive and significant influence of Work Motivation toward Employee Ethical Behavior at PT Adi Satria Abadi. To test the third hypothesis used simple regression analysis that serves to predict the presence or absence of causal relationship of independent variables and the dependent variable. The results of simple regression analysis for work motivation variable toward employee ethical behavior are as follows:

Table 29. Simple Regression Analysis Result X₃ toward Y

Regression Coefficient	Constants	R	R²	r_{table}	t	t_{table}
0,225	20,856	0,199	0,040	0,159	2,437	1,656

Source: Primary Data Processed 2018 (Appendix 13 Page 148)

Based on table 29, the correlation coefficient X₃ toward Y (R_{x₃y}) shows a positive value of 0,199 means that work motivation has a positive influence toward employee ethical behavior at PT Adi Satria Abadi. Then the coefficient of determination (R²) is 0,040. This value means that reward can influence 4% change in employee ethical behavior at PT Adi Satria Abadi. It shows that there are still 96% factors or other variables that influence employee ethical behavior at PT Adi Satria Abadi besides work motivation.

Based on table 29, obtained the constant value of 20,856 and regression coefficient of work motivation of 0,225. Based on these results it can be created regression equation as follows:

$$Y = 20,856 + 0,225X_3$$

This equation shows that if work motivation variable is considered constant then the changes in employee ethical behavior at PT Adi Satria Abadi is 20,856 points. The coefficient value of work motivation (X_3) has the positive value of 0,225 means that if the value of work motivation increased by 1 point then resulted in the value of employee ethical behavior at PT Adi Satria Abadi increased by 0,225 points.

Based on table 29, obtained t value of $2,437 > t_{table}$ of 1,656 and significance value of $0,016 < 0,05$. It shows that the influence of work motivation toward employee ethical behavior at PT Adi Satria Abadi is significant. Based on the results of correlation coefficient, obtained R value of $0,199 > r_{table}$ of 0,159 (error rate 5%). Therefore, the third hypothesis “There is a positive and significant influence of work motivation toward employee ethical behavior at PT Adi Satria Abadi” is acceptable.

d. Fourth Hypothesis Test

H4 : There is a positive and significant influence of Reward, Work Environment, and Work Motivation simultaneously toward Employee Ethical Behavior at PT Adi Satria Abadi. To test the fourth hypothesis used multiple regression analysis. The results of multiple regression analysis between reward, work environment, and work motivation variables toward employee ethical behavior are as follows:

Table 30. Multiple Regression Analysis Result X₁, X₂, and X₃ toward Y

Independent Variables	Regression Coefficient	Constants	R	R ²	t _{table}
Reward	0,165	16,306	0,285	0,081	0,159
Work Environment	0,181				
Work Motivation	0,050				
F = 4,191					
F _{table} = 2,67					
Sig = 0,007					

Source: Primary Data Processed 2018 (Appendix 13 Page 149)

Based on table 30, the multiple correlation coefficients ($R_{y(1,2,3)}$) shows a positive value of 0,285 means that reward, work environment, and work motivation have a positive influence toward employee ethical behavior at PT Adi Satria Abadi. Then the coefficient of determination (R^2) is 0,081. This value means that reward, work environment, and work motivation can influence 8,1% change in employee ethical behavior at PT Adi Satria Abadi. It shows that there are still 91,9% factors or other variables that not included in this research.

Based on table 30, obtained the constant value of 16,306 and regression coefficient of reward of 0,165, work environment of 0,181, and work motivation of 0,050. Based on these results it can be created regression equation as follows:

$$Y = 16,306 + 0,165X_1 + 0,181X_2 + 0,050X_3$$

This equation shows that the constant value of 16,306 means that if all independent variables are considered constant then the dependent

variable is 16,306 points. The coefficient value of reward (X_1) has the positive value of 0,165 means that if the value of reward increased by 1 point then resulted in the value of employee ethical behavior at PT Adi Satria Abadi increased by 0,165 points. The coefficient value of work environment (X_2) has the positive value of 0,181 means that if the value of work environment increased by 1 point then resulted in the value of employee ethical behavior at PT Adi Satria Abadi increased by 0,181 points. The coefficient value of work motivation (X_3) has the positive value of 0,050 means that if the value of work motivation increased by 1 point then resulted in the value of employee ethical behavior at PT Adi Satria Abadi increased by 0,050 points.

Based on table 30, obtained F value of $4,191 > F_{table}$ of 2,67 and significance value of $0,007 < 0,05$. It shows that the influence of reward, work environment, and work motivation simultaneously toward employee ethical behavior at PT Adi Satria Abadi is significant. Based on the results of correlation coefficient, obtained R value of $0,285 > r_{table}$ of 0,159 (error rate 5%). Therefore, the fourth hypothesis “There is a positive and significant influence of reward, work environment, and work motivation simultaneously toward employee ethical behavior at PT Adi Satria Abadi” is acceptable.

D. Research Results Discussion

1. The influence of Reward toward Employee Ethical Behavior at PT Adi Satria Abadi

Based on regression analysis, the equation of regression line $Y = 20,785 + 0,227X_1$, correlation coefficient (R_{x_1y}) is 0,210 and coefficient of determination (R^2) is 0,044. R value of 0,210 > r_{table} of 0,159 with a significance level of 5%, it means that there was a positive influence of reward toward employee ethical behavior at PT Adi Satria Abadi. The t test performed shows that the value of t is 2,577 > t_{table} is 1,656 with a significance level of 5%, it means that there was a significant influence of reward toward employee ethical behavior at PT Adi Satria Abadi. Therefore, this research was able to prove the first hypothesis which states that “There is a positive and significant influence of reward toward employee ethical behavior at PT Adi Satria Abadi”.

Reward is an appreciation of both financial and nonfinancial given to someone in return for contributions that have been granted with the aim of improving the performance achieved. Reward will encourage employees to work better. The giving of fair and attractive rewards can create ethical behavior. The influence of good reward and with attitude and support from the leadership will be able to increase motivation and employee morale. The employee who are satisfied with the reward given by the company will demonstrate a positive attitude towards their work.

This is in accordance with this research which shows that reward has a positive and significant influence on employee ethical behavior.

The results of this research are accordance with research conducted by Beny Indra Putra (2015) entitled “Pengaruh Pengendalian Intern, Motivasi dan Reward Manajemen terhadap Perilaku Etis Karyawan (Studi Kasus PT Inti Sukses Garmino, Semarang)” which shows that reward management has a significant positive influence toward employee ethical behavior. It is shown from t_{count} value of 3,631 with a significance of $0,000 < 0,05$.

The results of this research are also in accordance with research conducted by Ni Putu Indah Jayanti and Ni Ketut Rusmini (2013) entitled “Pengaruh Pengendalian Intern, Motivasi, dan Reward Manajemen pada Perilaku Etis Konsultan PT Orindo Alam Ayu Cabang Bali” which shows that reward management has a positive influence on consultant ethical behavior. It is shown from the regression coefficient value of 0,268. The results of t test show t_{count} value of 2,273 $>$ t_{table} of 2,000, it can conclude that the reward management has a significant influence on ethical behavior. Furthermore, the results of this research support the research conducted by Ingrid Naude (2004) entitled “Factors Impacting on Ethical Behaviour in Organizations” which shows that reward system has an influence on ethical behavior in the organization.

The results of this research provide information that the possibility of unethical behavior due to lack of reward given by the company. Giving

fair and attractive reward can create ethical behavior. Therefore, companies need to pay attention to rewarding employees for employee ethical behavior can be increased. When employees behave ethically then the company will be easier in achieving company goals.

2. The influence of Work Environment toward Employee Ethical Behavior on PT Adi Satria Abadi

Based on regression analysis, the equation of regression line $Y = 21,452 + 0,203X_2$, correlation coefficient (R_{x_2y}) is 0,213 and coefficient of determination (R^2) is 0,046. R value of 0,213 $>$ r_{table} of 0,159 with a significance level of 5%, it means that there was a positive influence of work environment toward employee ethical behavior at PT Adi Satria Abadi. The t test performed shows that the value of t is 2,622 $>$ t_{table} is 1,656 with a significance level of 5%, it means that there was a significant influence of work environment toward employee ethical behavior at PT Adi Satria Abadi. Therefore, this research was able to prove the second hypothesis which states that “There is a positive and significant influence of work environment toward employee ethical behavior at PT Adi Satria Abadi”.

Work environment is everything that exists in the workplace both physical and nonphysical that can affect the employees in performing their tasks. Work environment can support the performance and actions of employees. Poor working conditions have the potential to cause employees to become sick easily, have difficulty concentrating, and

decreased employees to behave ethically at work. Conversely, the better the work environment then the employee behavior will be better anyway. If the work environment in a company can support and provide a sense of comfort to employees, then employees will be compelled to work well in accordance with ethics. This is in accordance with this research which shows that work environment has a positive and significant influence on employee ethical behavior.

The results of this research are accordance with research conducted by Yesvin Fujinta Br Barus (2015) entitled “Pengaruh Lingkungan Kerja, Budaya Organisasi dan Komitmen terhadap Perilaku Etis Pegawai Dinas Pasar Kabupaten Deli Serdang” which shows that work environment has a positive and significant influence toward employee ethical behavior. It is shown from t_{count} value of 3,207 > t_{table} of 2,009.

The results of this research are also in accordance with research conducted by Ameneh Malmir and Kumarth Fatollahpoor (2014) entitled “Factors Influencing the Ethical Behavior of Staff at Iran Insurance Company Chahar Mahal and Bakhtiari Based on AHP” which shows that environmental influential toward staff ethical behavior in the insurance company. Furthermore, the results of this research support the research conducted by Apinan Panjiang and Kasetchai Laeheem (2012) entitled “Factors Affecting Ethical Behavior of Financial Officers” which shows that work environment influences the ethical behavior of financial officers.

The results of this research provide information that the possibility of unethical behavior due to unfavorable work environment for employees. If the work environment is less attention it will bring negative impact and reduce the level of performance and ethical behavior of employees. When employees feel comfortable and there is support from the social environment, the employee will be encouraged to work well. Therefore, both companies and employees must create a good work environment, comfortable, and can support so that the performance and ethical behavior of employees can increase. The company will be easier to achieve their goals if employees behave ethically.

3. The influence of Work Motivation toward Employee Ethical Behavior at PT Adi Satria Abadi

Based on regression analysis, the equation of regression line $Y = 20,856 + 0,225X_3$, correlation coefficient (R_{x_3y}) is 0,199 and coefficient of determination (R^2) is 0,040. R value of 0,199 > r_{table} of 0,159 with a significance level of 5%, it means that there was a positive influence of work motivation toward employee ethical behavior at PT Adi Satria Abadi. The t test performed shows that the value of t is 2,437 > t_{table} is 1,656 with a significance level of 5%, it means that there was a significant influence of work motivation toward employee ethical behavior at PT Adi Satria Abadi. Therefore, this research was able to prove the third hypothesis which states that “There is a positive and significant influence

of work motivation toward employee ethical behavior at PT Adi Satria Abadi”.

Work motivation is a driving power that comes from inside and outside that will guide and encourage someone to work diligently according to the task that has been given to achieve the goal. Motivation can increase productivity, discipline, and can enhance the sense of responsibility of employees toward their duties. Work motivation that employees can create the appearance of a desire to work in line with the principles of ethics. Therefore, employees who have a high motivation to be truly in the works so that its performance improved and behave ethically. This is in accordance with this research which shows that the work motivation has a positive and significant influence toward employee ethical behavior.

The results of this research are accordance with research conducted by Beny Indra Putra (2015) entitled “Pengaruh Pengendalian Intern, Motivasi dan Reward Manajemen terhadap Perilaku Etis Karyawan (Studi Kasus PT Inti Sukses Garmindo, Semarang)” which shows that motivation has a significant positive influence toward employee ethical behavior. It is shown from t_{count} value of 3,128 with a significance of $0,002 < 0,05$.

The results of this research are also in accordance with research conducted by Daniel Nababan (2017) entitled “Pengaruh Motivasi Kerja dan Kompensasi terhadap Perilaku Etis Karyawan dalam Sistem

Penggajian dengan Gaya Kepemimpinan sebagai Variabel Moderating” which shows that work motivation has a significant influence toward employee ethical behavior in the payroll system. It is shown from t_{count} value of 1,988 with a significance of $0,03 < 0,05$.

Furthermore, the results of this research support the research conducted by Ni Putut Indah Jayanti and Ni Ketut Rusmini (2013) entitled “Pengaruh Pengendalian Intern, Motivasi, dan Reward Manajemen pada Perilaku Etis Konsultan PT Orindo Alam Ayu Cabang Bali” which shows that motivation has a positive influence on consultant ethical behavior. It is shown from the regression coefficient value of 0,246. The results of t test show t_{count} value of 2,656 $>$ t_{table} of 2,000, it can conclude that motivation has a significant influence on ethical behavior.

The results of this research provide information that the possibility of unethical behavior due to lack of work motivation owned by employees. If the employee's motivation is low then the employee will not be serious in working. The higher the motivation a person has and the motivation given by the company, the lower the unethical behavior. Therefore, employee motivation needs to be improved so that employee ethical behavior also increases. When employees behave ethically then the company will be easier in achieving company goals.

4. The influence of Reward, Work Environment, and Work Motivation simultaneously toward Employee Ethical Behavior at PT Adi Satria Abadi

Based on multiple regression analysis with three predictors, the equation of regression line $Y = 16,306 + 0,165X_1 + 0,181X_2 + 0,050X_3$, correlation coefficient ($R_{y(1,2,3)}$) is 0,285 and coefficient of determination (R^2) is 0,081. R value of 0,285 $>$ r_{table} of 0,159 with a significance level of 5%, it means that there was a positive influence of reward, work environment, and work motivation simultaneously toward employee ethical behavior at PT Adi Satria Abadi. The F test performed shows that the value of F is 4,191 $>$ F_{table} is 2,67 with a significance level of 5%, it means that there was a significant influence of reward, work environment, and work motivation toward employee ethical behavior at PT Adi Satria Abadi. Therefore, this research was able to prove the fourth hypothesis which states that “There is a positive and significant influence of reward, work environment, and work motivation toward employee ethical behavior at PT Adi Satria Abadi”.

The results of this research are accordance with research conducted by Beny Indra Putra (2015) entitled “Pengaruh Pengendalian Intern, Motivasi dan Reward Manajemen terhadap Perilaku Etis Karyawan (Studi Kasus PT Inti Sukses Garmindo, Semarang)” which shows that internal control, motivation, and management reward simultaneously have a significant positive influence toward employee ethical behavior. It is

shown from F_{count} value of 33,216 with a significance of $0,000 < 0,05$. Research by Beny Indra Putra (2015) can be said according to this research but in this research did not use internal control variable but work environment variable.

The results of this research are also in accordance with research conducted by Apinan Panjiang and Kasetchai Laeheem (2012) entitled “Factors Affecting Ethical Behavior of Financial Officers” which shows that psychological factors which consist of motivation, attitudes, and moral reasoning also work environment factor simultaneously influence the ethical behavior of financial officers. Research by Apinan Panjiang and Kasetchai Laeheem (2012) can be said according to this research but in this research did not use attitudes and moral reasoning variables but reward variable.

Furthermore, the results of this research support the research conducted by Ni Putut Indah Jayanti and Ni Ketut Rusmini (2013) entitled “Pengaruh Pengendalian Intern, Motivasi, dan Reward Manajemen pada Perilaku Etis Konsultan PT Orindo Alam Ayu Cabang Bali” which shows that internal control, motivation, and management reward simultaneously have a positive influence on consultant ethical behavior. It is shown from the value of $F_{\text{count}} > F_{\text{table}}$ ($55,213 > 2,72$) with significance $0,000 < 0,05$. Research by Ni Putut Indah Jayanti and Ni Ketut Rusmini (2013) can be said according to this research but in this

research did not use internal control variable but work environment variable.

Based on the results of the research that reward, work environment, and work motivation simultaneously have a positive and significant influence on employee ethical behavior. The amount of reward given by the company will influence the high employee ethical behavior. A good and supportive work environment will have an influence on the high level of employee ethical behavior. High employee motivation will influence the high employee ethical behavior. If all three factors are improved together then the employee ethical behavior will increase as well.

The results of this research provide information that the possibility of unethical behavior due to lack of reward from companies, less supportive work environment, and lack of employee motivation. Therefore, appropriate rewards, a conducive work environment, and employee work motivation need to be increased simultaneously by company and employees in order to increase employee ethical behavior.

E. Research Limitations

1. This research is limited to testing of several factors that influence employee ethical behavior that is the reward, work environment, and work motivation. In addition to these factors, there are many other factors that can influence employee ethical behavior but not examined in this research.

2. This research only took samples of some employees at PT Adi Satria Abadi, so the results of research is still in a small scope and cannot be generalized to other companies.
3. The research instruments uses only a few indicators, so it can not fully describe the variables studied.

CHAPTER V

CONCLUSION AND SUGGESTION

A. Conclusion

Based on the results of research and discussion, it can be concluded that:

1. There is a positive and significant influence of Reward toward Employee Ethical Behavior at PT Adi Satria Abadi. It can be shown by the value of the correlation coefficient (R_{x1y}) of 0,210; the determination coefficient (R^2) of 0,044; and t of 2,577.
2. There is a positive and significant influence of Work Environment toward Employee Ethical Behavior at PT Adi Satria Abadi. It can be shown by the value of the correlation coefficient (R_{x2y}) of 0,213; the determination coefficient (R^2) of 0,046; and t of 2,622.
3. There is a positive and significant influence of Work Motivation toward Employee Ethical Behavior at PT Adi Satria Abadi. It can be shown by the value of the correlation coefficient (R_{x3y}) of 0,199; the determination coefficient (R^2) of 0,040; and t of 2,437.
4. There is a positive and significant influence of Reward, Work Environment, and Work Motivation simultaneously toward Employee Ethical Behavior at PT Adi Satria Abadi. It can be shown by the value of the correlation coefficient ($R_{y(1,2,3)}$) of 0,285; the determination coefficient (R^2) of 0,081; and F of 4,191.

B. Suggestion

Based on the results of research and conclusion, it can be given suggestions as follows:

1. For PT Adi Satria Abadi

- a. Based on the research data, the company is expected to provide more benefits to employees so that the ethical behavior of employees can be increased. In addition, the company is also expected to provide an attractive reward and in accordance with the workload of employees so that employees will be more enthusiastic about work.
- b. Based on the research data, the company is expected to respond quickly suggestions and complaints from employees, especially related to the job, so that employees will feel comfortable in their work.
- c. Based on the research data, the company is expected to provide more motivation to employees so that employees are more enthusiastic in working and have a good work performance especially in the areas of their respective work.
- d. Based on the research data, the company is expected to pay attention to the employee's welfare if it will make policy. In addition, the company should be willing to accept suggestions and feedback from employees. If the employee is satisfied with the company's policy, the employee will obey the company's rules and behave ethically.

2. For Further Research

- a. The variables used in this research were very little, which is only three variables. Therefore, in future research is expected to add other variables related to employee ethical behavior, so as to provide a broader picture of what factors that influence employee ethical behavior in addition to reward, work environment, and work motivation.
- b. The questionnaire used in this research is still limited and the question is still inadequate. Therefore, in future research is expected to increase and improve the questions that contained in this research.

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APPENDICES

Appendix 1: Instruments Trial Test Questionnaire

KUESIONER PENELITIAN

Kepada Yth Bapak/Ibu/Saudara/Saudari responden,

Dalam rangka memenuhi tugas akhir skripsi saya di Program Studi Akuntansi Fakultas Ekonomi Universitas Negeri Yogyakarta, bersama ini saya memohon kesediaan Bapak/Ibu/Saudara/Saudari untuk menjadi responden penelitian saya yang berjudul “Pengaruh Penghargaan, Lingkungan Kerja, dan Motivasi Kerja terhadap Perilaku Etis Karyawan pada PT Adi Satria Abadi”.

Saya mohon bantuan Bapak/Ibu/Saudara/Saudari untuk mengisi kuesioner ini secara lengkap dan sesuai keadaan yang sebenarnya. Perlu diketahui bahwa semua informasi yang didapatkan ini akan menjadi bahan penelitian secara akademis dan akan dijamin kerahasiaannya. Keberhasilan penelitian ini sangat tergantung pada partisipasi Bapak/Ibu/Saudara/Saudari.

Atas kesediaan Bapak/Ibu/Saudara/Saudari dalam menjawab kuesioner ini, saya ucapkan terima kasih.

Hormat saya

Fatkhya Ainur Rahma

Identitas Responden

Isilah data di bawah ini dengan lengkap. Beri tanda checklist (√) pada pilihan jawaban yang sesuai menurut Bapak/Ibu/Saudara/Saudari.

Nama : _____ (boleh tidak diisi)

Jenis Kelamin : Laki-laki Perempuan

Umur : _____ tahun

Pendidikan terakhir: SD/Sederajat Diploma
 SMP/Sederajat Sarjana (S1)
 SMA/Sederajat Magister (S2)
 Lainnya

Lama bekerja : _____ tahun _____ bulan

Petunjuk Pengisian Kuesioner

1. Kuesioner ini semata-mata hanya untuk data penelitian dalam rangka penyusunan tugas akhir skripsi.
2. Pilih jawaban yang paling sesuai dengan keadaan yang sebenarnya, setiap nomor pernyataan hanya boleh diisi satu jawaban saja.
3. Tidak ada jawaban yang salah. Mohon usahakan agar menjawab setiap pernyataan dengan keyakinan tinggi sehingga tidak mengosongkan satu pun jawaban.

Bapak/Ibu/Saudara/Saudari responden cukup memberi tanda checklist (√) pada kolom yang tersedia, dengan keterangan sebagai berikut:

SS : Sangat Setuju

S : Setuju

TS : Tidak Setuju

STS : Sangat Tidak Setuju

Penghargaan

No.	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
1.	Gaji yang diberikan perusahaan sesuai dengan standar yang ada				
2.	Gaji yang saya terima sesuai dengan apa yang saya kerjakan				
3.	Untuk kerja lembur, akan diberikan insentif tambahan dari perusahaan				
4.	Insentif yang diberikan perusahaan sesuai dengan yang saya harapkan				
5.	Tunjangan yang diberikan perusahaan menambah semangat kerja				
6.	Tunjangan yang diberikan perusahaan tidak sesuai dengan harapan				
7.	Perusahaan pernah memberikan saya kesempatan untuk mengikuti pelatihan / Diklat / magang dalam peningkatan kemampuan				
8.	Perusahaan memberikan peluang yang merata kepada seluruh karyawan dalam memberikan promosi jabatan yang lebih tinggi				
9.	Atasan memuji saya pada saat kinerja saya bagus				
10.	Atasan selalu memberikan ucapan terima kasih atas hasil kerja karyawan				

Lingkungan Kerja

No.	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
1.	Penataan ruangan kerja memberikan saya kebebasan untuk bergerak				
2.	Saya merasa nyaman dengan kondisi ruang kerja saya				
3.	Saya mampu bekerja sama dengan rekan kerja				
4.	Hubungan antar karyawan di perusahaan berjalan dengan baik				
5.	Hubungan antara pimpinan dan karyawan di perusahaan berjalan dengan baik				
6.	Atasan tidak membantu saat saya mengalami kesulitan dalam bekerja				
7.	Perlengkapan kerja yang ada di perusahaan sesuai yang dibutuhkan karyawan				
8.	Peralatan kerja yang ada di perusahaan tersedia untuk mendukung kinerja karyawan				
9.	Perusahaan menyediakan kamar mandi yang bersih				
10.	Perusahaan merespon dengan cepat keluhan karyawan dalam bekerja				

Motivasi Kerja

No.	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
1.	Saya bertanggung jawab penuh terhadap pekerjaan saya				
2.	Saya menyelesaikan pekerjaan sesuai tanggung jawab saya				
3.	Saya berusaha agar produktivitas kerja saya melebihi teman kerja saya				
4.	Saya menyelesaikan pekerjaan yang tidak bisa diselesaikan orang lain				
5.	Saya tidak berusaha untuk mencapai prestasi terbaik dalam bekerja				
6.	Saya berusaha menjadi yang terbaik dalam bidang kerja saya				
7.	Saya bekerja untuk meningkatkan kualitas hidup				
8.	Saya bekerja untuk mendapatkan pengakuan di masyarakat				
9.	Saya tidak mudah menyerah apabila mengalami kesulitan dalam bekerja				
10.	Saya berusaha menyelesaikan tantangan yang dihadapi dalam bekerja				

Bapak/Ibu/Saudara/Saudari responden cukup memberi tanda checklist (√) pada kolom yang tersedia, dengan keterangan sebagai berikut:

SL : Selalu

SR : Sering

KK : Kadang-Kadang

TP : Tidak Pernah

Perilaku Etis Karyawan

No.	Pernyataan	Alternatif Jawaban			
		SL	SR	KK	TP
1.	Saya berperilaku sesuai norma yang berlaku di perusahaan				
2.	Saya berusaha memastikan bahwa apa yang saya lakukan tidak melanggar kode etik dalam bekerja				
3.	Saya melakukan pekerjaan sesuai dengan peraturan perusahaan				
4.	Saya bersikap sopan dan santun dalam berinteraksi dengan pimpinan dan rekan kerja				
5.	Saya berani mengakui kesalahan apabila melakukannya				
6.	Saya mengingatkan rekan kerja atau bahkan atasan apabila terjadi perilaku yang melanggar norma maupun etika dalam melaksanakan pekerjaan				
7.	Saya menjaga hubungan yang baik dengan masyarakat				
8.	Saya membicarakan kekurangan perusahaan apabila ada kebijakan atau keadaan yang kurang sesuai dari perusahaan				
9.	Saya menjaga privasi dan rahasia perusahaan dalam bekerja dimanapun berada				
10.	Saya memberikan informasi yang berhubungan dengan perusahaan hanya kepada orang yang berkepentingan dan berhak				

Appendix 2: Instruments Trial Test Data

Reward											
No	1	2	3	4	5	6	7	8	9	10	Total
1	3	3	3	4	3	4	3	3	4	3	33
2	3	3	3	3	3	4	3	3	3	3	31
3	4	3	3	3	3	4	3	3	4	4	34
4	4	3	3	3	3	4	3	3	4	4	34
5	4	3	3	3	1	1	3	3	4	4	29
6	3	3	4	3	3	4	4	3	4	3	34
7	3	3	4	4	3	4	3	3	4	3	34
8	4	3	3	3	3	2	1	3	4	4	30
9	3	3	4	3	3	4	4	3	3	4	34
10	4	4	4	4	4	4	3	3	4	4	38
11	3	3	3	3	4	4	3	3	3	4	33
12	3	3	3	3	3	4	3	3	3	3	31
13	4	3	3	4	4	4	2	4	4	4	36
14	3	3	3	4	3	4	3	3	4	3	33
15	4	3	3	4	4	4	2	4	4	4	36
16	4	3	3	4	4	4	2	4	4	4	36
17	4	3	3	3	3	4	3	3	3	4	33
18	4	3	3	4	4	4	2	4	4	4	36
19	4	3	3	4	4	4	2	4	4	4	36
20	4	3	3	4	4	4	2	4	4	4	36
21	4	3	3	4	4	4	2	4	4	4	36
22	4	3	3	4	4	4	2	4	4	4	36
23	3	3	3	3	4	2	4	3	3	3	31
24	4	4	4	4	4	4	4	3	4	3	38
25	3	3	3	3	3	4	3	3	4	3	32
26	4	4	4	4	4	4	3	3	4	4	38
27	4	4	4	4	4	4	3	3	4	4	38
28	3	3	4	3	3	4	3	4	3	3	33
29	3	3	4	3	3	4	3	4	3	3	33
30	3	3	3	4	3	4	3	3	3	3	32

Work Environment											
No	1	2	3	4	5	6	7	8	9	10	Total
1	3	3	3	4	4	4	3	3	3	4	34
2	3	3	4	3	4	4	4	4	4	4	37
3	3	3	3	3	4	2	3	3	3	3	30
4	3	3	3	4	3	4	3	3	3	3	32
5	3	3	3	4	3	4	3	3	3	4	33
6	3	3	4	3	3	4	4	3	3	4	34
7	3	3	4	4	3	4	4	4	4	4	37
8	4	4	4	4	4	4	2	4	4	4	38
9	3	4	3	3	3	4	3	3	3	3	32
10	3	3	4	3	4	4	3	4	4	3	35
11	3	3	3	3	4	4	3	3	3	4	33
12	3	3	3	3	3	4	4	3	3	3	32
13	4	4	4	4	4	4	2	4	4	4	38
14	3	3	4	3	3	4	3	4	3	3	33
15	4	4	4	4	4	4	2	4	4	4	38
16	4	4	4	4	4	4	2	4	4	4	38
17	4	3	4	3	3	4	3	3	3	3	33
18	4	4	4	4	4	4	3	4	4	4	39
19	4	4	4	4	4	4	3	4	4	4	39
20	4	4	4	4	4	4	3	4	4	4	39
21	4	4	4	4	4	4	3	4	4	4	39
22	4	4	4	4	4	4	2	4	4	4	38
23	4	3	3	4	3	4	3	3	3	3	33
24	4	3	3	3	4	4	4	3	4	3	35
25	3	3	3	3	1	1	3	3	3	3	26
26	3	4	4	3	3	4	3	3	3	3	33
27	3	3	4	3	4	4	3	4	4	3	35
28	3	3	4	3	4	4	3	3	4	3	34
29	3	3	3	4	3	4	3	3	4	3	33
30	3	3	3	4	4	4	4	3	3	3	34

Work Motivation											
No	1	2	3	4	5	6	7	8	9	10	Total
1	3	3	3	3	3	3	3	3	2	3	29
2	4	4	3	3	3	2	2	3	2	1	27
3	4	4	3	3	3	2	3	3	1	2	28
4	3	3	3	2	2	2	3	3	2	3	26
5	3	3	3	3	3	3	3	3	3	2	29
6	4	4	3	3	4	3	3	3	3	4	34
7	3	3	3	3	4	3	3	3	2	3	30
8	4	3	3	4	3	4	3	2	3	4	33
9	4	4	3	2	1	3	2	1	2	3	25
10	3	2	3	4	2	3	3	3	3	2	28
11	3	2	3	4	2	3	3	3	3	2	28
12	3	3	3	3	2	3	2	3	3	3	28
13	3	3	3	2	3	2	2	2	2	2	24
14	3	3	3	4	4	2	2	2	3	3	26
15	4	4	4	3	3	3	4	4	3	4	36
16	3	3	3	3	3	3	3	3	3	3	30
17	4	4	3	4	3	3	3	3	3	4	34
18	3	3	3	3	3	3	3	3	3	3	30
19	3	3	3	3	3	3	3	3	3	3	30
20	3	4	3	4	3	3	2	4	2	4	32
21	2	3	2	2	2	3	3	3	3	2	25
22	4	3	3	3	4	2	3	3	3	3	31
23	3	3	3	3	3	3	3	3	3	3	30
24	3	2	3	4	3	4	3	3	4	3	32
25	4	3	2	2	3	2	3	3	2	2	26
26	3	3	3	2	3	2	3	3	3	3	28
27	3	2	2	3	2	3	3	3	3	3	28
28	3	3	3	3	3	3	3	3	2	4	30
29	3	2	2	3	2	2	3	3	2	2	23
30	3	2	2	2	3	2	2	2	3	2	23

Employee Ethical Behavior											
No	1	2	3	4	5	6	7	8	9	10	Total
1	3	3	4	4	4	3	4	2	3	4	34
2	4	3	3	3	3	3	3	2	3	3	30
3	3	4	4	4	4	3	3	2	3	3	33
4	3	4	4	4	4	3	3	2	3	3	33
5	3	3	3	3	3	3	3	2	3	3	29
6	3	2	3	3	3	2	3	2	4	4	29
7	3	3	3	3	4	3	3	2	3	3	30
8	4	4	4	4	4	3	3	2	3	3	34
9	3	3	3	4	3	4	3	2	4	3	32
10	4	4	4	4	3	2	4	3	4	4	36
11	4	3	4	3	3	3	3	2	4	3	32
12	3	4	3	3	3	3	4	2	4	3	32
13	4	4	4	4	4	3	4	3	4	4	38
14	3	3	3	4	3	3	4	1	4	4	32
15	4	4	4	4	4	3	4	3	4	4	38
16	4	4	4	4	4	3	4	3	4	4	38
17	3	4	3	3	3	4	4	1	3	3	31
18	4	4	4	4	4	3	4	3	4	4	38
19	4	4	4	4	4	3	4	3	4	4	38
20	4	4	4	4	4	3	4	3	4	4	38
21	4	4	4	4	4	3	4	3	4	4	38
22	4	4	4	4	4	3	4	3	4	4	38
23	3	3	3	4	4	3	3	1	3	3	30
24	3	3	4	4	3	4	4	1	4	4	34
25	3	3	4	4	3	3	3	2	3	3	31
26	3	3	4	4	3	4	4	1	4	4	34
27	4	4	4	4	3	2	4	3	4	4	36
28	3	4	3	3	3	4	3	2	4	3	32
29	3	3	4	3	3	3	3	2	3	3	30
30	3	3	3	4	3	3	3	1	4	4	31

Appendix 3: The Result of Validity and Reliability Test

The Result of Validity Test X1 (Reward)

		Correlations										
		ph1	ph2	ph3	ph4	ph5	ph6	ph7	ph8	ph9	ph10	Total
ph1	Pearson Correlation	1	,343	-,161	,396*	,325	-,097	-,536**	,333	,602**	,796**	,546**
	Sig. (2-tailed)		,064	,394	,031	,080	,610	,002	,072	,000	,000	,002
	N	30	30	30	30	30	30	30	30	30	30	30
ph2	Pearson Correlation	,343	1	,599**	,367*	,355	,128	,251	-,277	,257	,120	,624**
	Sig. (2-tailed)	,064		,000	,046	,054	,501	,180	,138	,171	,527	,000
	N	30	30	30	30	30	30	30	30	30	30	30
ph3	Pearson Correlation	-,161	,599**	1	,029	,044	,213	,497**	-,154	-,048	-,208	,383*
	Sig. (2-tailed)	,394	,000		,878	,818	,257	,005	,416	,803	,270	,037
	N	30	30	30	30	30	30	30	30	30	30	30
ph4	Pearson Correlation	,396*	,367*	,029	1	,564**	,349	-,361*	,378*	,554**	,191	,711**
	Sig. (2-tailed)	,031	,046	,878		,001	,059	,050	,039	,001	,312	,000
	N	30	30	30	30	30	30	30	30	30	30	30
ph5	Pearson Correlation	,325	,355	,044	,564**	1	,477**	-,258	,426*	,175	,287	,752**
	Sig. (2-tailed)	,080	,054	,818	,001		,008	,169	,019	,354	,124	,000
	N	30	30	30	30	30	30	30	30	30	30	30
ph6	Pearson Correlation	-,097	,128	,213	,349	,477**	1	,040	,231	-,010	-,076	,573**
	Sig. (2-tailed)	,610	,501	,257	,059	,008		,835	,220	,957	,690	,001
	N	30	30	30	30	30	30	30	30	30	30	30
ph7	Pearson Correlation	-,536**	,251	,497**	-,361*	-,258	,040	1	-,604**	-,394*	-,523**	-,121
	Sig. (2-tailed)	,002	,180	,005	,050	,169	,835		,000	,031	,003	,524
	N	30	30	30	30	30	30	30	30	30	30	30
ph8	Pearson Correlation	,333	-,277	-,154	,378*	,426*	,231	-,604**	1	,154	,289	,368*
	Sig. (2-tailed)	,072	,138	,416	,039	,019	,220	,000		,416	,122	,045
	N	30	30	30	30	30	30	30	30	30	30	30
ph9	Pearson Correlation	,602**	,257	-,048	,554**	,175	-,010	-,394*	,154	1	,356	,484**
	Sig. (2-tailed)	,000	,171	,803	,001	,354	,957	,031	,416		,053	,007
	N	30	30	30	30	30	30	30	30	30	30	30
ph10	Pearson Correlation	,796**	,120	-,208	,191	,287	-,076	-,523**	,289	,356	1	,408*
	Sig. (2-tailed)	,000	,527	,270	,312	,124	,690	,003	,122	,053		,025
	N	30	30	30	30	30	30	30	30	30	30	30
Total	Pearson Correlation	,546**	,624**	,383*	,711**	,752**	,573**	-,121	,368*	,484**	,408*	1
	Sig. (2-tailed)	,002	,000	,037	,000	,000	,001	,524	,045	,007	,025	
	N	30	30	30	30	30	30	30	30	30	30	30

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

The Result of Validity Test X2 (Work Environment)

Correlations

		Ik1	Ik2	Ik3	Ik4	Ik5	Ik6	Ik7	Ik8	Ik9	Ik10	Total
Ik1	Pearson Correlation	1	,649**	,389*	,491**	,366*	,214	-,495**	,464**	,491**	,408*	,654**
	Sig. (2-tailed)		,000	,034	,006	,047	,257	,005	,010	,006	,025	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Ik2	Pearson Correlation	,649**	1	,480**	,434*	,323	,199	-,614**	,536**	,434*	,484**	,638**
	Sig. (2-tailed)	,000		,007	,016	,081	,291	,000	,002	,016	,007	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Ik3	Pearson Correlation	,389*	,480**	1	,055	,345	,321	-,293	,764**	,600**	,408*	,681**
	Sig. (2-tailed)	,034	,007		,775	,062	,084	,117	,000	,000	,025	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Ik4	Pearson Correlation	,491**	,434*	,055	1	,246	,280	-,390*	,339	,330	,535**	,550**
	Sig. (2-tailed)	,006	,016	,775		,190	,134	,033	,067	,075	,002	,002
	N	30	30	30	30	30	30	30	30	30	30	30
Ik5	Pearson Correlation	,366*	,323	,345	,246	1	,521**	-,208	,452*	,545**	,398*	,719**
	Sig. (2-tailed)	,047	,081	,062	,190		,003	,269	,012	,002	,029	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Ik6	Pearson Correlation	,214	,199	,321	,280	,521**	1	,014	,245	,280	,262	,616**
	Sig. (2-tailed)	,257	,291	,084	,134	,003		,940	,192	,134	,162	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Ik7	Pearson Correlation	-,495**	-,614**	-,293	-,390*	-,208	,014	1	-,383*	-,280	-,276	-,285
	Sig. (2-tailed)	,005	,000	,117	,033	,269	,940		,037	,134	,140	,127
	N	30	30	30	30	30	30	30	30	30	30	30
Ik8	Pearson Correlation	,464**	,536**	,764**	,339	,452*	,245	-,383*	1	,741**	,535**	,782**
	Sig. (2-tailed)	,010	,002	,000	,067	,012	,192	,037		,000	,002	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Ik9	Pearson Correlation	,491**	,434*	,600**	,330	,545**	,280	-,280	,741**	1	,401*	,769**
	Sig. (2-tailed)	,006	,016	,000	,075	,002	,134	,134	,000		,028	,000
	N	30	30	30	30	30	30	30	30	30	30	30
Ik10	Pearson Correlation	,408*	,484**	,408*	,535**	,398*	,262	-,276	,535**	,401*	1	,697**
	Sig. (2-tailed)	,025	,007	,025	,002	,029	,162	,140	,002	,028		,000
	N	30	30	30	30	30	30	30	30	30	30	30
Total	Pearson Correlation	,654**	,638**	,681**	,550**	,719**	,616**	-,285	,782**	,769**	,697**	1
	Sig. (2-tailed)	,000	,000	,000	,002	,000	,000	,127	,000	,000	,000	
	N	30	30	30	30	30	30	30	30	30	30	30

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

The Result of Validity Test X3 (Work Motivation)

Correlations

		mk1	mk2	mk3	mk4	mk5	mk6	mk7	mk8	mk9	mk10	Total
mk1	Pearson Correlation	1	,568**	,315	,095	,221	-,098	,082	-,098	-,223	,195	,384*
	Sig. (2-tailed)		,001	,090	,616	,240	,605	,666	,605	,237	,301	,036
	N	30	30	30	30	30	30	30	30	30	30	30
mk2	Pearson Correlation	,568**	1	,491**	-,074	,234	-,065	-,085	,093	-,389*	,337	,400*
	Sig. (2-tailed)	,001		,006	,697	,214	,734	,654	,625	,034	,069	,029
	N	30	30	30	30	30	30	30	30	30	30	30
mk3	Pearson Correlation	,315	,491**	1	,343	,265	,263	,197	,185	,069	,435*	,636**
	Sig. (2-tailed)	,090	,006		,064	,157	,160	,297	,327	,718	,016	,000
	N	30	30	30	30	30	30	30	30	30	30	30
mk4	Pearson Correlation	,095	-,074	,343	1	,213	,511**	,102	,237	,323	,314	,549**
	Sig. (2-tailed)	,616	,697	,064		,258	,004	,590	,208	,082	,092	,002
	N	30	30	30	30	30	30	30	30	30	30	30
mk5	Pearson Correlation	,221	,234	,265	,213	1	-,113	,102	,183	,094	,260	,437*
	Sig. (2-tailed)	,240	,214	,157	,258		,553	,592	,333	,623	,166	,016
	N	30	30	30	30	30	30	30	30	30	30	30
mk6	Pearson Correlation	-,098	-,065	,263	,511**	-,113	1	,293	,182	,487**	,498**	,602**
	Sig. (2-tailed)	,605	,734	,160	,004	,553		,116	,336	,008	,005	,000
	N	30	30	30	30	30	30	30	30	30	30	30
mk7	Pearson Correlation	,082	-,085	,197	,102	,102	,293	1	,476**	,208	,270	,516**
	Sig. (2-tailed)	,666	,654	,297	,590	,592	,116		,008	,269	,149	,003
	N	30	30	30	30	30	30	30	30	30	30	30
mk8	Pearson Correlation	-,098	,093	,185	,237	,183	,182	,476**	1	,137	,231	,540**
	Sig. (2-tailed)	,605	,625	,327	,208	,333	,336	,008		,471	,219	,002
	N	30	30	30	30	30	30	30	30	30	30	30
mk9	Pearson Correlation	-,223	-,389*	,069	,323	,094	,487**	,208	,137	1	,224	,352
	Sig. (2-tailed)	,237	,034	,718	,082	,623	,006	,269	,471		,233	,056
	N	30	30	30	30	30	30	30	30	30	30	30
mk10	Pearson Correlation	,195	,337	,435*	,314	,260	,498**	,270	,231	,224	1	,734**
	Sig. (2-tailed)	,301	,069	,016	,092	,166	,005	,149	,219	,233		,000
	N	30	30	30	30	30	30	30	30	30	30	30
Total	Pearson Correlation	,384*	,400*	,636**	,549**	,437*	,602**	,516**	,540**	,352	,734**	1
	Sig. (2-tailed)	,036	,029	,000	,002	,016	,000	,003	,002	,056	,000	
	N	30	30	30	30	30	30	30	30	30	30	30

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

The Result of Validity Test Y (Employee Ethical Behavior)

Correlations

		pe1	pe2	pe3	pe4	pe5	pe6	pe7	pe8	pe9	pe10	Total
pe1	Pearson Correlation	1	,538**	,526**	,279	,396*	-,377*	,413*	,774**	,386*	,413*	,746**
	Sig. (2-tailed)		,002	,003	,136	,031	,040	,023	,000	,035	,023	,000
	N	30	30	30	30	30	30	30	30	30	30	30
pe2	Pearson Correlation	,538**	1	,430*	,323	,475**	,000	,475**	,577**	,184	,119	,708**
	Sig. (2-tailed)	,002		,018	,082	,008	1,000	,008	,001	,329	,532	,000
	N	30	30	30	30	30	30	30	30	30	30	30
pe3	Pearson Correlation	,526**	,430*	1	,558**	,434*	-,171	,397*	,527**	,139	,397*	,705**
	Sig. (2-tailed)	,003	,018		,001	,016	,366	,030	,003	,465	,030	,000
	N	30	30	30	30	30	30	30	30	30	30	30
pe4	Pearson Correlation	,279	,323	,558**	1	,467**	-,057	,408*	,223	,257	,554**	,643**
	Sig. (2-tailed)	,136	,082	,001		,009	,766	,025	,236	,171	,001	,000
	N	30	30	30	30	30	30	30	30	30	30	30
pe5	Pearson Correlation	,396*	,475**	,434*	,467**	1	-,122	,205	,478**	-,120	,205	,578**
	Sig. (2-tailed)	,031	,008	,016	,009		,521	,276	,008	,527	,276	,001
	N	30	30	30	30	30	30	30	30	30	30	30
pe6	Pearson Correlation	-,377*	,000	-,171	-,057	-,122	1	-,009	-,477**	-,036	-,270	-,109
	Sig. (2-tailed)	,040	1,000	,366	,766	,521		,964	,008	,850	,150	,565
	N	30	30	30	30	30	30	30	30	30	30	30
pe7	Pearson Correlation	,413*	,475**	,397*	,408*	,205	-,009	1	,360	,536**	,732**	,743**
	Sig. (2-tailed)	,023	,008	,030	,025	,276	,964		,051	,002	,000	,000
	N	30	30	30	30	30	30	30	30	30	30	30
pe8	Pearson Correlation	,774**	,577**	,527**	,223	,478**	-,477**	,360	1	,334	,360	,732**
	Sig. (2-tailed)	,000	,001	,003	,236	,008	,008	,051		,071	,051	,000
	N	30	30	30	30	30	30	30	30	30	30	30
pe9	Pearson Correlation	,386*	,184	,139	,257	-,120	-,036	,536**	,334	1	,675**	,551**
	Sig. (2-tailed)	,035	,329	,465	,171	,527	,850	,002	,071		,000	,002
	N	30	30	30	30	30	30	30	30	30	30	30
pe10	Pearson Correlation	,413*	,119	,397*	,554**	,205	-,270	,732**	,360	,675**	1	,679**
	Sig. (2-tailed)	,023	,532	,030	,001	,276	,150	,000	,051	,000		,000
	N	30	30	30	30	30	30	30	30	30	30	30
Total	Pearson Correlation	,746**	,708**	,705**	,643**	,578**	-,109	,743**	,732**	,551**	,679**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,001	,565	,000	,000	,002	,000	
	N	30	30	30	30	30	30	30	30	30	30	30

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

The Result of Reliability Test X1 (Reward)

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded ^a	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,722	9

The Result of Reliability Test X2 (Work Environment)

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded ^a	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,857	9

The Result of Reliability Test X3 (Work Motivation)

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded ^a	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,701	9

The Result of Reliability Test Y (Employee Ethical Behavior)

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded ^a	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,856	9

Appendix 4: Research Questionnaire

KUESIONER PENELITIAN

Kepada Yth Bapak/Ibu/Saudara/Saudari responden,

Dalam rangka memenuhi tugas akhir skripsi saya di Program Studi Akuntansi Fakultas Ekonomi Universitas Negeri Yogyakarta, bersama ini saya memohon kesediaan Bapak/Ibu/Saudara/Saudari untuk menjadi responden penelitian saya yang berjudul “Pengaruh Penghargaan, Lingkungan Kerja, dan Motivasi Kerja terhadap Perilaku Etis Karyawan pada PT Adi Satria Abadi”.

Saya mohon bantuan Bapak/Ibu/Saudara/Saudari untuk mengisi kuesioner ini secara lengkap dan sesuai keadaan yang sebenarnya. Perlu diketahui bahwa semua informasi yang didapatkan ini akan menjadi bahan penelitian secara akademis dan akan dijamin kerahasiaannya. Keberhasilan penelitian ini sangat tergantung pada partisipasi Bapak/Ibu/Saudara/Saudari.

Atas kesediaan Bapak/Ibu/Saudara/Saudari dalam menjawab kuesioner ini, saya ucapkan terima kasih.

Hormat saya

Fatkhya Ainur Rahma

Identitas Responden

Isilah data di bawah ini dengan lengkap. Beri tanda checklist (√) pada pilihan jawaban yang sesuai menurut Bapak/Ibu/Saudara/Saudari.

Nama : _____ (boleh tidak diisi)

Jenis Kelamin : Laki-laki Perempuan

Umur : _____ tahun

Pendidikan terakhir: SD/Sederajat Diploma
 SMP/Sederajat Sarjana (S1)
 SMA/Sederajat Magister (S2)
 Lainnya

Lama bekerja : _____ tahun _____ bulan

Petunjuk Pengisian Kuesioner

1. Kuesioner ini semata-mata hanya untuk data penelitian dalam rangka penyusunan tugas akhir skripsi.
2. Pilih jawaban yang paling sesuai dengan keadaan yang sebenarnya, setiap nomor pernyataan hanya boleh diisi satu jawaban saja.
3. Tidak ada jawaban yang salah. Mohon usahakan agar menjawab setiap pernyataan dengan keyakinan tinggi sehingga tidak mengosongkan satu pun jawaban.

Bapak/Ibu/Saudara/Saudari responden cukup memberi tanda checklist (√) pada kolom yang tersedia, dengan keterangan sebagai berikut:

SS : Sangat Setuju

S : Setuju

TS : Tidak Setuju

STS : Sangat Tidak Setuju

Penghargaan

No.	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
1.	Gaji yang diberikan perusahaan sesuai dengan standar yang ada				
2.	Gaji yang saya terima sesuai dengan apa yang saya kerjakan				
3.	Untuk kerja lembur, akan diberikan insentif tambahan dari perusahaan				
4.	Insentif yang diberikan perusahaan sesuai dengan yang saya harapkan				
5.	Tunjangan yang diberikan perusahaan menambah semangat kerja				
6.	Tunjangan yang diberikan perusahaan tidak sesuai dengan harapan				
7.	Perusahaan memberikan peluang yang merata kepada seluruh karyawan dalam memberikan promosi jabatan yang lebih tinggi				
8.	Atasan memuji saya pada saat kinerja saya bagus				
9.	Atasan selalu memberikan ucapan terima kasih atas hasil kerja karyawan				

Lingkungan Kerja

No.	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
1.	Penataan ruangan kerja memberikan saya kebebasan untuk bergerak				
2.	Saya merasa nyaman dengan kondisi ruang kerja saya				
3.	Saya mampu bekerja sama dengan rekan kerja				
4.	Hubungan antar karyawan di perusahaan berjalan dengan baik				
5.	Hubungan antara pimpinan dan karyawan di perusahaan berjalan dengan baik				
6.	Atasan tidak membantu saat saya mengalami kesulitan dalam bekerja				
7.	Peralatan kerja yang ada di perusahaan tersedia untuk mendukung kinerja karyawan				
8.	Perusahaan menyediakan kamar mandi yang bersih				
9.	Perusahaan merespon dengan cepat keluhan karyawan dalam bekerja				

Motivasi Kerja

No.	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
1.	Saya bertanggung jawab penuh terhadap pekerjaan saya				
2.	Saya menyelesaikan pekerjaan sesuai tanggung jawab saya				
3.	Saya berusaha agar produktivitas kerja saya melebihi teman kerja saya				
4.	Saya menyelesaikan pekerjaan yang tidak bisa diselesaikan orang lain				
5.	Saya tidak berusaha untuk mencapai prestasi terbaik dalam bekerja				
6.	Saya berusaha menjadi yang terbaik dalam bidang kerja saya				
7.	Saya bekerja untuk meningkatkan kualitas hidup				
8.	Saya bekerja untuk mendapatkan pengakuan di masyarakat				
9.	Saya berusaha menyelesaikan tantangan yang dihadapi dalam bekerja				

Bapak/Ibu/Saudara/Saudari responden cukup memberi tanda checklist (√) pada kolom yang tersedia, dengan keterangan sebagai berikut:

SL : Selalu

SR : Sering

KK : Kadang-Kadang

TP : Tidak Pernah

Perilaku Etis Karyawan

No.	Pernyataan	Alternatif Jawaban			
		SL	SR	KK	TP
1.	Saya berperilaku sesuai norma yang berlaku di perusahaan				
2.	Saya berusaha memastikan bahwa apa yang saya lakukan tidak melanggar kode etik dalam bekerja				
3.	Saya melakukan pekerjaan sesuai dengan peraturan perusahaan				
4.	Saya bersikap sopan dan santun dalam berinteraksi dengan pimpinan dan rekan kerja				
5.	Saya berani mengakui kesalahan apabila melakukannya				
6.	Saya menjaga hubungan yang baik dengan masyarakat				
7.	Saya membicarakan kekurangan perusahaan apabila ada kebijakan atau keadaan yang kurang sesuai dari perusahaan				
8.	Saya menjaga privasi dan rahasia perusahaan dalam bekerja dimanapun berada				
9.	Saya memberikan informasi yang berhubungan dengan perusahaan hanya kepada orang yang berkepentingan dan berhak				

Appendix 5: Respondents Data

No Responden	Jenis Kelamin	Usia	Pendidikan	Lama Kerja
1	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
2	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
3	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
4	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
5	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
6	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
7	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
8	Pria	31-40 tahun	SMA/SMK	6-10 tahun
9	Pria	21-30 tahun	SMA/SMK	0-5 tahun
10	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
11	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
12	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
13	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
14	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
15	Wanita	31-40 tahun	SMA/SMK	11-15 tahun
16	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
17	Pria	41-50 tahun	SMA/SMK	11-15 tahun
18	Wanita	41-50 tahun	SMA/SMK	11-15 tahun
19	Wanita	31-40 tahun	SMA/SMK	11-15 tahun
20	Wanita	31-40 tahun	SMA/SMK	11-15 tahun
21	Wanita	31-40 tahun	SMP	11-15 tahun
22	Wanita	41-50 tahun	SMA/SMK	11-15 tahun
23	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
24	Pria	31-40 tahun	SMA/SMK	11-15 tahun
25	Wanita	41-50 tahun	SMA/SMK	6-10 tahun
26	Pria	31-40 tahun	SMA/SMK	6-10 tahun
27	Wanita	31-40 tahun	SMA/SMK	0-5 tahun
28	Wanita	41-50 tahun	SMA/SMK	11-15 tahun
29	Pria	21-30 tahun	SMA/SMK	6-10 tahun
30	Pria	21-30 tahun	SMA/SMK	0-5 tahun
31	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
32	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
33	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
34	Pria	21-30 tahun	SMA/SMK	0-5 tahun
35	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
36	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
37	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
38	Pria	31-40 tahun	SMA/SMK	6-10 tahun
39	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
40	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
41	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
42	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
43	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
44	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
45	Pria	21-30 tahun	SMA/SMK	0-5 tahun

46	Wanita	41-50 tahun	SMP	11-15 tahun
47	Pria	31-40 tahun	SMA/SMK	6-10 tahun
48	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
49	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
50	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
51	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
52	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
53	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
54	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
55	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
56	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
57	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
58	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
59	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
60	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
61	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
62	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
63	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
64	Pria	31-40 tahun	SMA/SMK	11-15 tahun
65	Wanita	41-50 tahun	SMP	11-15 tahun
66	Pria	41-50 tahun	SMA/SMK	11-15 tahun
67	Wanita	31-40 tahun	SMA/SMK	11-15 tahun
68	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
69	Pria	21-30 tahun	SMA/SMK	0-5 tahun
70	Pria	21-30 tahun	SMA/SMK	0-5 tahun
71	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
72	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
73	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
74	Pria	21-30 tahun	SMA/SMK	0-5 tahun
75	Pria	21-30 tahun	SMA/SMK	6-10 tahun
76	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
77	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
78	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
79	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
80	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
81	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
82	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
83	Wanita	31-40 tahun	SMA/SMK	11-15 tahun
84	Wanita	41-50 tahun	SMA/SMK	11-15 tahun
85	Wanita	41-50 tahun	SMA/SMK	11-15 tahun
86	Wanita	41-50 tahun	SMA/SMK	11-15 tahun
87	Wanita	31-40 tahun	SMA/SMK	11-15 tahun
88	Pria	41-50 tahun	SMP	11-15 tahun
89	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
90	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
91	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
92	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
93	Wanita	21-30 tahun	SMA/SMK	6-10 tahun

94	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
95	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
96	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
97	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
98	Wanita	41-50 tahun	SMA/SMK	11-15 tahun
99	Wanita	41-50 tahun	SMA/SMK	11-15 tahun
100	Wanita	31-40 tahun	SMA/SMK	11-15 tahun
101	Wanita	31-40 tahun	SMA/SMK	11-15 tahun
102	Wanita	41-50 tahun	SMA/SMK	11-15 tahun
103	Wanita	31-40 tahun	SMP	11-15 tahun
104	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
105	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
106	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
107	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
108	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
109	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
110	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
111	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
112	Wanita	31-40 tahun	SMA/SMK	6-10 tahun
113	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
114	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
115	Wanita	21-30 tahun	SMA/SMK	6-10 tahun
116	Wanita	21-30 tahun	Diploma	0-5 tahun
117	Pria	31-40 tahun	SMA/SMK	6-10 tahun
118	Pria	31-40 tahun	SMA/SMK	6-10 tahun
119	Pria	31-40 tahun	Sarjana	6-10 tahun
120	Wanita	31-40 tahun	Sarjana	6-10 tahun
121	Wanita	>50 tahun	SMP	>15 tahun
122	Wanita	31-40 tahun	Sarjana	6-10 tahun
123	Pria	31-40 tahun	Sarjana	6-10 tahun
124	Pria	21-30 tahun	Diploma	0-5 tahun
125	Wanita	21-30 tahun	Diploma	6-10 tahun
126	Pria	21-30 tahun	Diploma	6-10 tahun
127	Wanita	21-30 tahun	Diploma	0-5 tahun
128	Wanita	21-30 tahun	Sarjana	0-5 tahun
129	Pria	21-30 tahun	SMA/SMK	0-5 tahun
130	Wanita	31-40 tahun	Diploma	11-15 tahun
131	Wanita	21-30 tahun	SMA/SMK	0-5 tahun
132	Pria	>50 tahun	SMA/SMK	>15 tahun
133	Pria	41-50 tahun	SMA/SMK	11-15 tahun
134	Pria	31-40 tahun	SMA/SMK	6-10 tahun
135	Wanita	31-40 tahun	SMP	11-15 tahun
136	Pria	31-40 tahun	Diploma	6-10 tahun
137	Wanita	41-50 tahun	SMA/SMK	11-15 tahun
138	Pria	21-30 tahun	SMA/SMK	6-10 tahun
139	Pria	31-40 tahun	SMA/SMK	6-10 tahun
140	Wanita	>50 tahun	SMP	>15 tahun
141	Pria	31-40 tahun	SMA/SMK	6-10 tahun

142	Wanita	31-40 tahun	SMP	6-10 tahun
143	Pria	41-50 tahun	SMA/SMK	11-15 tahun
144	Pria	21-30 tahun	Diploma	0-5 tahun
145	Pria	21-30 tahun	Diploma	0-5 tahun
146	Wanita	21-30 tahun	Diploma	0-5 tahun

Appendix 6: Research Data

Reward										
No	1	2	3	4	5	6	7	8	9	Total
1	3	3	3	4	4	4	3	4	4	32
2	3	2	2	3	2	2	3	2	2	21
3	3	2	2	3	3	2	2	2	2	21
4	3	2	2	3	2	2	2	2	2	20
5	4	3	3	3	3	4	3	3	4	30
6	3	2	2	3	2	3	3	2	2	22
7	3	2	2	3	2	3	3	4	3	25
8	3	2	2	3	2	2	3	2	2	21
9	4	2	2	3	2	3	3	2	2	23
10	4	3	2	2	3	2	3	3	2	24
11	3	3	3	3	3	4	3	3	3	28
12	3	2	3	3	2	3	3	3	3	25
13	3	2	2	3	2	2	2	2	2	20
14	3	2	3	2	2	2	2	2	2	20
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17	4	4	3	4	3	4	4	3	4	33
18	3	2	2	3	2	2	2	2	2	20
19	3	4	2	2	3	2	3	3	2	24
20	4	3	3	3	1	1	3	4	4	26
21	4	3	3	3	3	4	3	4	4	31
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23	3	2	2	2	2	2	2	2	2	19
24	3	2	2	3	2	3	4	2	2	23
25	4	3	2	2	3	2	3	3	2	24
26	4	3	3	3	3	4	3	4	4	31
27	4	3	3	3	4	3	4	4	4	32
28	3	3	3	2	3	2	2	2	2	22
29	4	4	3	2	1	3	2	1	3	23
30	4	3	3	4	4	4	4	4	4	34
31	3	3	3	4	4	4	4	4	4	33
32	4	3	3	3	1	1	3	4	4	26
33	3	3	4	3	3	4	4	4	4	32
34	3	3	3	3	3	3	3	2	3	26
35	3	3	2	2	3	3	3	3	4	26
36	3	3	3	3	3	3	3	3	2	26
37	3	3	4	4	3	4	3	4	4	32
38	3	3	3	3	3	4	3	3	3	28
39	3	3	3	2	3	2	2	2	2	22
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42	4	4	4	3	3	3	4	4	4	33
43	3	2	2	2	3	2	2	2	2	20
44	4	4	4	3	3	3	3	3	3	30

45	3	3	3	3	2	2	2	2	2	22
46	2	3	3	3	2	2	2	2	2	21
47	4	4	3	3	4	3	4	3	4	32
48	4	3	3	3	3	2	3	4	4	29
49	3	3	4	4	3	4	3	4	3	31
50	3	3	3	3	3	4	3	4	3	29
51	3	2	2	2	3	2	2	2	2	20
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56	3	3	3	4	3	3	3	3	3	28
57	4	4	3	3	4	4	4	3	4	33
58	3	2	2	3	2	3	3	4	3	25
59	4	4	4	3	3	3	4	4	4	33
60	3	2	2	2	2	2	2	2	2	19
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66	3	3	3	4	3	4	3	4	3	30
67	3	2	2	2	3	2	2	2	2	20
68	3	2	2	2	4	2	2	2	2	21
69	3	3	3	3	3	2	3	3	3	26
70	3	2	2	2	3	2	2	2	1	19
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72	3	2	2	3	3	3	3	3	3	25
73	4	3	3	2	2	3	2	1	3	23
74	4	4	3	3	4	3	3	4	4	32
75	3	4	3	3	3	4	3	4	4	31
76	3	3	2	3	2	2	3	3	3	24
77	3	3	4	3	3	4	3	4	3	30
78	3	3	4	3	3	4	3	3	4	30
79	3	3	3	3	4	4	3	3	4	30
80	3	3	3	3	4	4	3	3	3	29
81	4	3	4	4	4	3	3	4	4	33
82	3	3	3	3	2	3	3	3	3	26
83	3	3	3	2	2	3	2	2	3	23
84	4	4	4	3	3	3	4	4	4	33
85	3	3	3	2	2	3	2	2	3	23
86	3	3	3	3	3	3	3	2	3	26
87	3	3	3	3	4	2	3	3	3	27
88	3	3	3	3	3	3	3	2	2	25
89	3	3	3	3	3	2	3	3	3	26
90	3	3	3	3	4	4	3	3	3	29
91	3	3	3	4	3	4	3	4	3	30
92	3	3	3	3	3	4	3	3	3	28

93	4	4	3	3	2	2	3	3	3	27
94	4	4	4	4	3	3	3	4	3	32
95	3	3	3	3	3	3	3	3	3	27
96	3	3	3	3	4	4	3	4	3	30
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98	3	3	3	3	4	2	3	3	3	27
99	3	3	3	2	2	2	2	3	3	23
100	3	3	3	3	3	4	3	4	4	30
101	3	3	3	3	4	4	3	4	3	30
102	3	3	3	3	4	3	2	3	3	27
103	4	4	4	3	3	3	3	4	4	32
104	3	3	3	3	3	3	3	3	3	27
105	3	3	3	3	3	3	3	3	3	27
106	4	4	3	3	4	4	3	3	3	31
107	3	3	2	3	4	2	3	3	3	26
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113	3	4	3	3	3	4	3	4	3	30
114	3	3	3	3	4	4	4	3	3	30
115	3	3	3	2	3	3	3	3	3	26
116	3	3	3	2	2	2	3	2	2	22
117	3	3	3	3	3	3	3	3	3	27
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119	3	3	3	3	3	3	3	2	2	25
120	3	4	2	3	3	3	3	3	3	27
121	3	3	4	3	3	3	4	4	4	31
122	4	4	3	3	3	2	3	3	2	27
123	4	4	3	3	3	2	3	3	3	28
124	3	3	4	3	3	4	3	4	3	30
125	2	3	2	2	2	3	3	3	2	22
126	4	4	4	3	3	2	2	3	3	28
127	4	3	3	2	3	3	3	3	3	27
128	3	3	3	2	3	3	4	3	3	27
129	3	3	2	3	2	2	3	3	3	24
130	3	2	3	4	2	3	3	3	2	25
131	3	3	2	3	2	3	3	2	3	24
132	3	3	3	3	4	3	4	3	2	28
133	3	2	2	2	3	2	3	2	2	21
134	3	2	3	4	2	3	3	3	2	25
135	3	3	3	3	3	3	3	3	3	27
136	3	2	3	4	2	3	3	3	2	25
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138	3	3	3	2	2	2	3	3	3	24
139	3	3	3	3	3	3	3	3	3	27
140	3	3	3	3	4	4	3	4	4	31

141	3	3	3	3	4	3	4	3	2	28
142	3	2	3	4	3	3	2	3	2	25
143	3	3	3	2	2	2	2	3	3	23
144	3	2	3	3	3	3	3	3	2	25
145	4	4	3	3	3	3	3	4	3	30
146	3	3	3	3	2	3	2	3	3	25
Total	472	433	426	427	424	428	431	441	426	3908
Average	3,23	2,96	2,91	2,92	2,90	2,93	2,95	3,02	2,91	26,76

Work Environment										
No	1	2	3	4	5	6	7	8	9	Total
1	3	3	4	4	4	4	4	4	4	34
2	3	3	3	3	4	2	3	3	3	27
3	3	3	3	3	4	2	3	3	3	27
4	3	3	3	3	1	1	3	3	3	23
5	3	4	2	2	3	2	3	3	2	24
6	3	3	3	3	2	2	3	3	4	26
7	3	3	3	2	3	2	2	2	2	22
8	2	1	2	2	2	2	2	2	2	17
9	3	3	3	3	2	2	2	4	4	26
10	3	2	2	3	2	3	4	2	2	23
11	3	2	2	1	2	2	2	2	2	18
12	3	3	4	3	4	4	4	4	3	32
13	3	2	3	3	2	2	2	3	3	23
14	3	2	2	2	2	2	2	2	2	19
15	3	3	3	3	3	3	3	3	3	27
16	3	3	2	3	3	2	3	3	2	24
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18	3	3	3	3	4	2	3	3	3	27
19	3	2	2	2	3	2	2	2	2	20
20	2	2	2	2	3	2	3	2	2	20
21	2	2	2	2	3	3	3	2	2	21
22	3	3	4	4	3	4	4	4	4	33
23	4	3	3	3	2	2	3	3	3	26
24	2	2	2	2	2	2	3	2	3	20
25	3	3	4	3	4	4	4	4	3	32
26	3	2	2	2	3	3	3	2	2	22
27	3	2	3	2	3	2	2	2	2	21
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34	3	3	3	3	4	4	4	4	4	32
35	3	2	2	3	3	2	3	3	2	23
36	3	3	3	4	3	4	3	3	3	29

37	2	2	2	2	2	2	1	2	2	17
38	4	4	4	3	4	4	3	3	3	32
39	3	3	2	3	3	2	3	3	2	24
40	4	3	3	3	2	2	3	3	3	26
41	4	4	4	3	3	3	4	4	4	33
42	3	4	3	3	4	4	3	4	4	32
43	2	2	2	2	2	2	2	2	1	17
44	3	2	3	4	2	3	3	3	2	25
45	3	3	3	3	3	3	3	3	3	27
46	3	3	3	2	2	2	3	3	3	24
47	4	4	4	3	3	4	3	3	4	32
48	3	2	3	2	2	2	2	3	3	22
49	3	2	3	2	2	2	3	3	2	22
50	3	3	3	3	3	3	3	2	2	25
51	3	2	2	2	4	2	2	2	2	21
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55	3	2	2	3	3	3	3	3	3	25
56	3	3	3	3	1	1	3	3	3	23
57	3	2	2	2	4	2	2	2	2	21
58	3	2	3	3	3	3	3	3	3	26
59	3	2	2	2	2	2	2	3	2	20
60	4	3	3	2	2	3	2	1	3	23
61	2	2	2	2	2	2	2	2	2	18
62	3	3	3	3	3	4	3	3	3	28
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67	3	3	3	3	2	2	3	3	2	24
68	3	3	3	3	2	2	3	2	2	23
69	4	4	4	4	3	4	3	4	4	34
70	3	4	3	3	3	4	1	3	3	27
71	3	3	3	3	3	3	2	3	3	26
72	3	2	2	2	4	2	2	2	2	21
73	3	2	3	3	3	2	3	3	3	25
74	4	3	3	3	3	3	3	3	3	28
75	4	3	2	2	3	2	3	3	2	24
76	2	2	2	2	2	2	2	2	2	18
77	3	2	2	3	2	3	4	2	2	23
78	3	3	4	3	3	3	3	3	3	28
79	3	3	3	3	3	4	3	3	3	28
80	3	3	4	4	3	4	3	4	4	32
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82	3	2	3	3	3	2	2	2	2	22
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88	3	3	4	3	3	4	4	4	3	31
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102	3	3	3	4	3	3	3	3	3	28
103	3	3	4	4	3	3	3	3	3	29
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106	3	4	3	3	3	3	3	3	4	29
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143	4	3	3	3	4	3	3	3	3	29
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145	3	3	4	3	4	4	3	3	3	30
146	3	3	4	4	3	4	4	4	4	33
Total	457	420	439	437	434	429	432	430	418	3896
Average	3,13	2,87	3,00	2,99	2,97	2,93	2,95	2,94	2,86	26,68

Work Motivation										
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8	3	2	2	3	2	2	3	2	2	21
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12	3	2	2	3	2	3	3	4	3	25
13	3	3	3	3	3	3	3	3	4	28
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23	3	2	2	2	2	2	2	2	2	19
24	3	3	3	4	4	2	2	2	3	23
25	4	4	3	3	3	2	2	3	1	25
26	3	3	3	4	4	3	4	4	4	32
27	4	3	3	3	4	4	4	3	3	31
28	3	3	3	2	3	2	2	2	2	22

29	4	4	3	2	1	3	2	1	3	23
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31	3	3	3	4	4	3	4	4	4	32
32	3	3	3	3	3	3	3	2	3	26
33	4	4	4	3	3	3	4	4	4	33
34	3	3	3	3	3	3	3	2	3	26
35	3	3	2	2	3	3	3	3	4	26
36	4	3	4	3	3	3	2	4	3	29
37	3	3	3	3	4	3	3	3	3	28
38	3	3	3	3	3	4	3	4	3	29
39	3	3	3	2	3	2	2	2	2	22
40	3	3	3	3	3	2	3	3	3	26
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42	4	4	4	3	3	3	4	4	4	33
43	2	2	2	2	3	2	3	2	2	20
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45	3	2	2	2	2	3	2	3	3	22
46	2	2	2	2	3	2	3	2	3	21
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63	4	4	3	3	3	3	3	3	4	30
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67	3	2	2	2	3	2	2	2	2	20
68	3	2	2	2	3	2	2	2	3	21
69	3	3	3	4	4	2	2	2	3	26
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71	3	3	3	3	4	3	4	3	2	28
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75	4	3	3	3	4	4	4	3	3	31
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79	4	3	3	4	3	4	3	2	4	30
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87	3	3	3	3	3	3	3	3	3	27
88	3	3	3	3	2	3	2	3	3	25
89	3	3	3	3	3	3	2	3	3	26
90	4	4	3	4	3	3	3	3	4	31
91	4	3	3	3	4	4	3	3	3	30
92	3	3	3	3	4	3	4	3	2	28
93	3	3	3	3	3	3	3	3	3	27
94	3	4	3	3	3	4	3	3	3	29
95	3	3	3	3	3	3	3	3	3	27
96	3	3	3	3	3	4	4	4	3	30
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99	4	4	3	2	1	3	2	1	3	23
100	3	3	3	3	3	3	3	3	3	27
101	3	3	3	3	3	4	4	4	3	30
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103	4	4	4	3	3	3	3	4	4	32
104	4	4	3	3	3	2	3	3	2	27
105	3	3	3	3	3	3	3	3	3	27
106	4	4	3	3	4	3	3	3	4	31
107	3	3	3	4	4	2	2	2	3	26
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110	1	3	4	3	4	3	2	4	3	27
111	3	3	3	2	3	2	2	2	2	22
112	4	3	4	3	4	2	3	3	4	30
113	3	3	3	3	4	3	3	3	3	28
114	4	4	3	3	3	3	3	3	4	30
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123	4	3	3	2	3	3	3	3	3	27
124	4	3	4	3	4	2	3	3	4	30

125	3	3	2	3	2	3	3	2	3	24
126	3	3	3	3	4	3	4	3	2	28
127	1	3	4	3	4	3	2	4	3	27
128	4	3	3	3	4	2	3	3	3	28
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133	3	2	3	2	3	2	2	2	2	21
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137	3	3	3	3	3	3	3	3	3	27
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145	2	3	3	3	3	3	2	3	3	25
146	3	2	3	4	2	3	3	3	2	25
Total	474	436	431	427	440	418	425	421	437	3906
Average	3,24	2,98	2,95	2,92	3,01	2,86	2,91	2,88	2,99	26,75

Employee Ethical Behavior										
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6	3	3	3	2	2	2	3	3	3	24
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8	3	3	3	2	3	2	3	3	3	25
9	4	4	3	2	1	3	2	1	3	23
10	2	2	2	2	2	2	2	2	1	17
11	3	3	3	3	3	3	2	3	3	26
12	4	4	4	4	3	4	3	4	4	34
13	2	2	2	2	2	2	2	2	2	18
14	3	2	2	2	4	2	2	2	2	21
15	3	2	2	2	2	2	2	2	2	19
16	4	4	4	4	3	4	3	4	4	34
17	4	4	3	2	1	3	2	1	3	23
18	4	4	3	3	3	2	2	3	1	25
19	3	3	3	2	2	3	2	2	3	23
20	3	3	3	3	3	3	2	3	3	26

21	3	3	3	2	3	3	2	2	3	24
22	2	2	2	2	2	2	2	2	2	18
23	4	4	4	4	4	3	2	3	4	32
24	3	2	2	2	3	2	2	2	2	20
25	4	4	4	4	3	4	3	4	4	34
26	3	3	3	3	2	2	3	3	2	24
27	2	2	2	3	2	3	4	2	2	22
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29	3	2	3	4	2	3	3	3	2	25
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31	3	3	4	3	3	3	1	3	3	26
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66	4	4	3	4	4	3	1	4	4	31
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69	3	3	4	4	3	4	1	4	4	30
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76	3	4	4	4	4	3	2	3	3	30
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79	3	3	3	4	4	3	1	3	3	27
80	4	4	4	3	3	4	2	4	3	31
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125	4	3	2	2	3	2	3	3	2	24
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133	4	4	4	4	3	3	2	3	3	30
134	3	3	3	3	4	4	1	4	3	28
135	4	4	4	3	4	3	1	4	3	30
136	4	3	3	4	4	4	4	4	4	34
137	3	3	3	4	4	3	1	3	4	28
138	3	3	3	3	4	3	2	3	3	27
139	3	4	3	3	3	3	2	4	3	28
140	4	4	4	3	4	3	2	4	3	31
141	3	3	3	4	3	3	1	3	4	27
142	3	3	3	4	4	3	2	4	4	30
143	4	4	4	3	3	3	2	3	4	30
144	3	3	3	3	3	3	3	3	2	26
145	3	3	4	3	3	3	1	4	3	27
146	3	3	3	3	3	3	2	3	4	27
Total	476	449	449	451	442	432	320	451	449	3922
Average	3,26	3,07	3,07	3,08	3,02	2,95	2,19	3,08	3,07	26,86

Appendix 7: The Result of Characteristic Test of Respondents

Statistics

		Jenis Kelamin	Usia	Pendidikan Terakhir	Lama Kerja
N	Valid	146	146	146	146
	Missing	0	0	0	0

Jenis Kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Pria	35	24,0	24,0	24,0
	Wanita	111	76,0	76,0	100,0
Total		146	100,0	100,0	

Usia

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	21-30 tahun	77	52,7	52,7	52,7
	31-40 tahun	48	32,9	32,9	85,6
	41-50 tahun	18	12,3	12,3	97,9
	>50 tahun	3	2,1	2,1	100,0
Total		146	100,0	100,0	

Pendidikan Terakhir

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SMP	9	6,2	6,2	6,2
	SMA/SMK	122	83,6	83,6	89,7
	Diploma	10	6,8	6,8	96,6
	Sarjana	5	3,4	3,4	100,0
	Total	146	100,0	100,0	

Lama Kerja

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0-5 tahun	52	35,6	35,6	35,6
	6-10 tahun	60	41,1	41,1	76,7
	11-15 tahun	31	21,2	21,2	97,9
	>15 tahun	3	2,1	2,1	100,0
	Total	146	100,0	100,0	

Appendix 8: Frequency and Tendency Distribution Data

1. Description of Data

Statistics

		Penghargaan	Lingkungan Kerja	Motivasi Kerja	Perilaku Etis Karyawan
N	Valid	146	146	146	146
	Missing	0	0	0	0
Mean		26,7671	26,6849	26,7534	26,8630
Std. Error of Mean		,32002	,36430	,30668	,34606
Median		27,0000	27,0000	27,0000	27,0000
Mode		30,00	28,00 ^a	27,00	27,00 ^a
Std. Deviation		3,86682	4,40181	3,70566	4,18145
Variance		14,952	19,376	13,732	17,485
Range		15,00	18,00	14,00	17,00
Minimum		19,00	17,00	19,00	17,00
Maximum		34,00	35,00	33,00	34,00
Sum		3908,00	3896,00	3906,00	3922,00

a. Multiple modes exist. The smallest value is shown

Perilaku Etis Karyawan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	17,00	2	1,4	1,4	1,4
	18,00	2	1,4	1,4	2,7
	19,00	3	2,1	2,1	4,8
	20,00	6	4,1	4,1	8,9
	21,00	5	3,4	3,4	12,3
	22,00	7	4,8	4,8	17,1
	23,00	9	6,2	6,2	23,3
	24,00	8	5,5	5,5	28,8
	25,00	10	6,8	6,8	35,6
	26,00	10	6,8	6,8	42,5
	27,00	14	9,6	9,6	52,1
	28,00	13	8,9	8,9	61,0
	29,00	14	9,6	9,6	70,5
	30,00	12	8,2	8,2	78,8
	31,00	13	8,9	8,9	87,7
	32,00	5	3,4	3,4	91,1
	33,00	6	4,1	4,1	95,2
	34,00	7	4,8	4,8	100,0
Total		146	100,0	100,0	

Penghargaan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	19,00	3	2,1	2,1	2,1
	20,00	7	4,8	4,8	6,8
	21,00	8	5,5	5,5	12,3
	22,00	7	4,8	4,8	17,1
	23,00	8	5,5	5,5	22,6
	24,00	8	5,5	5,5	28,1
	25,00	12	8,2	8,2	36,3
	26,00	13	8,9	8,9	45,2
	27,00	16	11,0	11,0	56,2
	28,00	14	9,6	9,6	65,8
	29,00	6	4,1	4,1	69,9
	30,00	17	11,6	11,6	81,5
	31,00	8	5,5	5,5	87,0
	32,00	9	6,2	6,2	93,2
	33,00	9	6,2	6,2	99,3
	34,00	1	,7	,7	100,0
Total		146	100,0	100,0	

Lingkungan Kerja

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	17,00	3	2,1	2,1	2,1
	18,00	3	2,1	2,1	4,1
	19,00	2	1,4	1,4	5,5
	20,00	5	3,4	3,4	8,9
	21,00	7	4,8	4,8	13,7
	22,00	8	5,5	5,5	19,2
	23,00	9	6,2	6,2	25,3
	24,00	11	7,5	7,5	32,9
	25,00	11	7,5	7,5	40,4
	26,00	10	6,8	6,8	47,3
	27,00	10	6,8	6,8	54,1
	28,00	12	8,2	8,2	62,3
	29,00	10	6,8	6,8	69,2
	30,00	11	7,5	7,5	76,7
	31,00	12	8,2	8,2	84,9
	32,00	9	6,2	6,2	91,1
	33,00	7	4,8	4,8	95,9
	34,00	3	2,1	2,1	97,9
	35,00	3	2,1	2,1	100,0
Total		146	100,0	100,0	

Motivasi Kerja

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	19,00	3	2,1	2,1	2,1
	20,00	6	4,1	4,1	6,2
	21,00	7	4,8	4,8	11,0
	22,00	7	4,8	4,8	15,8
	23,00	8	5,5	5,5	21,2
	24,00	8	5,5	5,5	26,7
	25,00	13	8,9	8,9	35,6
	26,00	14	9,6	9,6	45,2
	27,00	16	11,0	11,0	56,2
	28,00	14	9,6	9,6	65,8
	29,00	10	6,8	6,8	72,6
	30,00	15	10,3	10,3	82,9
	31,00	9	6,2	6,2	89,0
	32,00	8	5,5	5,5	94,5
	33,00	8	5,5	5,5	100,0
	Total	146	100,0	100,0	

2. The Calculation of Frequency Distribution

a. Employee Ethical Behavior Variable

1) Specify the number of interval class

$$\begin{aligned}
 \text{Total of interval class (K)} &= 1 + 3,3 \log n \\
 &= 1 + 3,3 \log 146 \\
 &= 1 + 7,142 \\
 &= 8,142 \text{ rounded to } 8
 \end{aligned}$$

2) Calculate the range of data

$$\begin{aligned}
 \text{Range of data (R)} &= (\text{Maximum score} - \text{Minimum score}) + 1 \\
 &= (34 - 17) + 1 \\
 &= 18
 \end{aligned}$$

3) Specify the length of the class

$$\begin{aligned}
 \text{Length of class (P)} &= \frac{\text{Range of data}}{\text{Total of interval class}} \\
 &= \frac{18}{8} \\
 &= 2,25 \text{ rounded to } 3
 \end{aligned}$$

b. Reward Variable

- 1) Specify the number of interval class

$$\begin{aligned}\text{Total of interval class (K)} &= 1 + 3,3 \log n \\ &= 1 + 3,3 \log 146 \\ &= 1 + 7,142 \\ &= 8,142 \text{ rounded to } 8\end{aligned}$$

- 2) Calculate the range of data

$$\begin{aligned}\text{Range of data (R)} &= (\text{Maximum score} - \text{Minimum score}) + 1 \\ &= (34 - 19) + 1 \\ &= 16\end{aligned}$$

- 3) Specify the length of the class

$$\begin{aligned}\text{Length of class (P)} &= \frac{\text{Range of data}}{\text{Total of interval class}} \\ &= \frac{16}{8} \\ &= 2\end{aligned}$$

c. Work Environment Variable

- 1) Specify the number of interval class

$$\begin{aligned}\text{Total of interval class (K)} &= 1 + 3,3 \log n \\ &= 1 + 3,3 \log 146 \\ &= 1 + 7,142 \\ &= 8,142 \text{ rounded to } 8\end{aligned}$$

- 2) Calculate the range of data

$$\begin{aligned}\text{Range of data (R)} &= (\text{Maximum score} - \text{Minimum score}) + 1 \\ &= (35 - 17) + 1 \\ &= 19\end{aligned}$$

- 3) Specify the length of the class

$$\begin{aligned}\text{Length of class (P)} &= \frac{\text{Range of data}}{\text{Total of interval class}} \\ &= \frac{19}{8} \\ &= 2,375 \text{ rounded to } 3\end{aligned}$$

d. Work Motivation Variable

1) Specify the number of interval class

$$\begin{aligned}\text{Total of interval class (K)} &= 1 + 3,3 \log n \\ &= 1 + 3,3 \log 146 \\ &= 1 + 7,142 \\ &= 8,142 \text{ rounded to } 8\end{aligned}$$

2) Calculate the range of data

$$\begin{aligned}\text{Range of data (R)} &= (\text{Maximum score} - \text{Minimum score}) + 1 \\ &= (33 - 19) + 1 \\ &= 15\end{aligned}$$

3) Specify the length of the class

$$\begin{aligned}\text{Length of class (P)} &= \frac{\text{Range of data}}{\text{Total of interval class}} \\ &= \frac{15}{8} \\ &= 1,875 \text{ rounded to } 2\end{aligned}$$

3. The Calculation of Variable Tendency

a. Employee Ethical Behavior Variable

1) Maximum score = $9 \times 4 = 36$

Minimum score = $9 \times 1 = 9$

$$\begin{aligned}\text{Ideal mean (Mi)} &= \frac{1}{2} (\text{Maximum score} + \text{Minimum score}) \\ &= \frac{1}{2} (36 + 9) \\ &= 22,5\end{aligned}$$

$$\begin{aligned}\text{Ideal deviation standard (SDi)} &= \frac{1}{6} (\text{Maximum score} - \text{Minimum score}) \\ &= \frac{1}{6} (36 - 9) \\ &= 4,5\end{aligned}$$

2) Specify the category

$$\begin{aligned}\text{a) High} &= > \{Mi + 1(SDi)\} \\ &= > \{22,5 + 1(4,5)\} \\ &= > 27\end{aligned}$$

$$\begin{aligned}\text{b) Medium} &= \{Mi - 1(SDi)\} \text{ s/d } \{Mi + 1(SDi)\} \\ &= \{22,5 - 1(4,5)\} \text{ s/d } \{22,5 + 1(4,5)\} \\ &= 18 \text{ s/d } 27\end{aligned}$$

$$\begin{aligned}
\text{c) Low} &= < \{Mi - 1(SDi)\} \\
&= < \{22,5 - 1(4,5)\} \\
&= < 18
\end{aligned}$$

b. Reward Variable

$$1) \text{ Maximum score} = 9 \times 4 = 36$$

$$\text{Minimum score} = 9 \times 1 = 9$$

$$\begin{aligned}
\text{Ideal mean (Mi)} &= \frac{1}{2} (\text{Maximum score} + \text{Minimum score}) \\
&= \frac{1}{2} (36 + 9) \\
&= 22,5
\end{aligned}$$

$$\begin{aligned}
\text{Ideal deviation standard (SDi)} &= \frac{1}{6} (\text{Maximum score} - \text{Minimum score}) \\
&= \frac{1}{6} (36 - 9) \\
&= 4,5
\end{aligned}$$

2) Specify the category

$$\begin{aligned}
\text{a) High} &= > \{Mi + 1(SDi)\} \\
&= > \{22,5 + 1(4,5)\} \\
&= > 27
\end{aligned}$$

$$\begin{aligned}
\text{b) Medium} &= \{Mi - 1(SDi)\} \text{ s/d } \{Mi + 1(SDi)\} \\
&= \{22,5 - 1(4,5)\} \text{ s/d } \{22,5 + 1(4,5)\} \\
&= 18 \text{ s/d } 27
\end{aligned}$$

$$\begin{aligned}
\text{c) Low} &= < \{Mi - 1(SDi)\} \\
&= < \{22,5 - 1(4,5)\} \\
&= < 18
\end{aligned}$$

c. Work Environment Variable

$$1) \text{ Maximum score} = 9 \times 4 = 36$$

$$\text{Minimum score} = 9 \times 1 = 9$$

$$\begin{aligned}
\text{Ideal mean (Mi)} &= \frac{1}{2} (\text{Maximum score} + \text{Minimum score}) \\
&= \frac{1}{2} (36 + 9) \\
&= 22,5
\end{aligned}$$

$$\begin{aligned}
\text{Ideal deviation standard (SDi)} &= \frac{1}{6} (\text{Maximum score} - \text{Minimum score}) \\
&= \frac{1}{6} (36 - 9) \\
&= 4,5
\end{aligned}$$

2) Specify the category

a) High $= > \{Mi + 1(SDi)\}$

$$= > \{22,5 + 1(4,5)\}$$

$$= > 27$$

b) Medium $= \{Mi - 1(SDi)\} \text{ s/d } \{Mi + 1(SDi)\}$

$$= \{22,5 - 1(4,5)\} \text{ s/d } \{22,5 + 1(4,5)\}$$

$$= 18 \text{ s/d } 27$$

c) Low $= < \{Mi - 1(SDi)\}$

$$= < \{22,5 - 1(4,5)\}$$

$$= < 18$$

d. Work Motivation Variable

1) Maximum score $= 9 \times 4 = 36$

Minimum score $= 9 \times 1 = 9$

Ideal mean (Mi) $= \frac{1}{2} (\text{Maximum score} + \text{Minimum score})$

$$= \frac{1}{2} (36 + 9)$$

$$= 22,5$$

Ideal deviation standard (SDi) $= \frac{1}{6} (\text{Maximum score} - \text{Minimum score})$

$$= \frac{1}{6} (36 - 9)$$

$$= 4,5$$

2) Specify the category

a) High $= > \{Mi + 1(SDi)\}$

$$= > \{22,5 + 1(4,5)\}$$

$$= > 27$$

b) Medium $= \{Mi - 1(SDi)\} \text{ s/d } \{Mi + 1(SDi)\}$

$$= \{22,5 - 1(4,5)\} \text{ s/d } \{22,5 + 1(4,5)\}$$

$$= 18 \text{ s/d } 27$$

c) Low $= < \{Mi - 1(SDi)\}$

$$= < \{22,5 - 1(4,5)\}$$

$$= < 18$$

Appendix 9: The Result of Normality Test

One-Sample Kolmogorov-Smirnov Test

		Penghargaan	Lingkungan Kerja	Motivasi Kerja	Perilaku Etis Karyawan
N		146	146	146	146
Normal Parameters ^{a,b}	Mean	26,7671	26,6849	26,7534	26,8630
	Std. Deviation	3,86682	4,40181	3,70566	4,18145
Most Extreme Differences	Absolute	,100	,083	,083	,088
	Positive	,062	,058	,058	,055
	Negative	-,100	-,083	-,083	-,088
Kolmogorov-Smirnov Z		1,206	,997	1,009	1,068
Asymp. Sig. (2-tailed)		,109	,273	,261	,204

a. Test distribution is Normal.

b. Calculated from data.

Appendix 10: The Result of Linearity Test

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Perilaku Etis Karyawan * Penghargaan	Between Groups	(Combined)	427,420	15	28,495	1,757	,048
		Linearity	111,804	1	111,804	6,895	,010
		Deviation from Linearity	315,616	14	22,544	1,390	,167
	Within Groups		2107,840	130	16,214		
Total			2535,260	145			

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Perilaku Etis Karyawan * Lingkungan Kerja	Between Groups	(Combined)	535,188	18	29,733	1,888	,022
		Linearity	115,521	1	115,521	7,335	,008
		Deviation from Linearity	419,667	17	24,686	1,568	,082
	Within Groups		2000,073	127	15,749		
Total			2535,260	145			

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Perilaku Etis Karyawan * Motivasi Kerja	Between Groups	(Combined)	354,423	14	25,316	1,521	,112
		Linearity	100,381	1	100,381	6,030	,015
		Deviation from Linearity	254,043	13	19,542	1,174	,306
	Within Groups		2180,837	131	16,648		
Total			2535,260	145			

Appendix 11: The Result of Multicollinearity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	16,306	3,041		5,363	,000		
	Penghargaan	,165	,159	,152	1,034	,303	,299	3,346
	Lingkungan Kerja	,181	,077	,190	2,340	,021	,979	1,022
	Motivasi Kerja	,050	,167	,044	,298	,766	,296	3,376

a. Dependent Variable: Perilaku Etis Karyawan

Appendix 12: The Result of Heteroscedasticity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,100	1,794		2,842	,005
	Penghargaan	-,179	,094	-,288	-1,904	,059
	Lingkungan Kerja	-,011	,046	-,020	-,243	,808
	Motivasi Kerja	,119	,098	,184	1,208	,229

a. Dependent Variable: RES2

Appendix 13: The Result of Hypothesis Test

The Result of Hypothesis Test 1 Reward toward Employee Ethical Behavior

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Penghargaan ^b	.	Enter

a. Dependent Variable: Perilaku Etis Karyawan

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,210 ^a	,044	,037	4,10238

a. Predictors: (Constant), Penghargaan

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	111,804	1	111,804	6,643	,011 ^b
	Residual	2423,456	144	16,830		
	Total	2535,260	145			

a. Dependent Variable: Perilaku Etis Karyawan

b. Predictors: (Constant), Penghargaan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20,785	2,383		8,723	,000
	Penghargaan	,227	,088	,210	2,577	,011

a. Dependent Variable: Perilaku Etis Karyawan

The Result of Hypothesis Test 2 Work Environment toward Employee Ethical Behavior

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Lingkungan Kerja ^b	.	Enter

a. Dependent Variable: Perilaku Etis Karyawan

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,213 ^a	,046	,039	4,09924

a. Predictors: (Constant), Lingkungan Kerja

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	115,521	1	115,521	6,875	,010 ^b
	Residual	2419,739	144	16,804		
	Total	2535,260	145			

a. Dependent Variable: Perilaku Etis Karyawan

b. Predictors: (Constant), Lingkungan Kerja

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	21,452	2,091		10,257	,000
	Lingkungan Kerja	,203	,077	,213	2,622	,010

a. Dependent Variable: Perilaku Etis Karyawan

The Result of Hypothesis Test 3 Work Motivation toward Employee Ethical Behavior

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Motivasi Kerja ^b	.	Enter

a. Dependent Variable: Perilaku Etis Karyawan

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,199 ^a	,040	,033	4,11204

a. Predictors: (Constant), Motivasi Kerja

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	100,381	1	100,381	5,937	,016 ^b
	Residual	2434,880	144	16,909		
	Total	2535,260	145			

a. Dependent Variable: Perilaku Etis Karyawan

b. Predictors: (Constant), Motivasi Kerja

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20,856	2,489		8,380	,000
	Motivasi Kerja	,225	,092	,199	2,437	,016

a. Dependent Variable: Perilaku Etis Karyawan

The Result of Hypothesis Test 4
Reward, Work Environment, and Work Motivation toward Employee Ethical Behavior

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Motivasi Kerja, Lingkungan Kerja, Penghargaan ^b		Enter

a. Dependent Variable: Perilaku Etis Karyawan

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,285 ^a	,081	,062	4,04992

a. Predictors: (Constant), Motivasi Kerja, Lingkungan Kerja, Penghargaan

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	206,197	3	68,732	4,191	,007 ^b
	Residual	2329,064	142	16,402		
	Total	2535,260	145			

a. Dependent Variable: Perilaku Etis Karyawan

b. Predictors: (Constant), Motivasi Kerja, Lingkungan Kerja, Penghargaan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16,306	3,041		5,363	,000
	Penghargaan	,165	,159	,152	1,034	,303
	Lingkungan Kerja	,181	,077	,190	2,340	,021
	Motivasi Kerja	,050	,167	,044	,298	,766

a. Dependent Variable: Perilaku Etis Karyawan

Appendix 14: Research Permission Letter

KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
UNIVERSITAS NEGERI YOGYAKARTA
FAKULTAS EKONOMI

Alamat : Jalan Colombo Nomor 1 Yogyakarta 55281
Telepon (0274) 554902, 586168 pesawat 817, Fax (0274) 554902
Laman: fe.uny.ac.id E-mail: fe@uny.ac.id


Nomor : 708/UN34.18/PP.07/02/2018 13 Maret 2018
Lamp. : 1 Bendel Proposal
Hal : **Ijin Penelitian**

Yth . PT Adi Satria Abadi
Jl. Laksda Adi Sucipto Km 11 Sidokerto RT 03 RW 01 Purwomartani Kalasan
Sleman Yogyakarta

Kami sampaikan dengan hormat, bahwa mahasiswa tersebut di bawah ini:

Nama : Fatkhiya Ainur Rahma
NIM : 14812141011
Program Studi : Akuntansi - S1
Judul Tugas Akhir : Pengaruh Penghargaan, Lingkungan Kerja, dan Motivasi Kerja terhadap Perilaku Etis Karyawan pada PT Adi Satria Abadi
Tujuan : Memohon ijin mencari data untuk penulisan Tugas Akhir Skripsi
Waktu Penelitian : Senin - Sabtu, 19 Maret - 12 Mei 2018

Untuk dapat terlaksananya maksud tersebut, kami mohon dengan hormat Bapak/Ibu berkenan memberi izin dan bantuan seperlunya.
Demikian atas perhatian dan kerjasamanya kami sampaikan terima kasih.

Wakil Dekan I

Prof. Sukirno, S.Pd., M.Si., Ph.D.
NIP. 196904141994031002

Tembusan :
1. Sub. Bagian Pendidikan dan Kemahasiswaan ;
2. Mahasiswa yang bersangkutan.



PT. ADI SATRIA ABADI
LEATHER & LEATHER GOODS MANUFACTURING

JL. Laksda Adisucipto Km. 11 Ds. Sidokerto RT.03 / Rw. 01 Purwomartani, Kalasan, Sleman,
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SURAT KETERANGAN
193/ASA-MHS/IV/2018

Bersama ini kami menerangkan bahwa :

Nama : Fatkhiya Ainur Rahma
NIM : 14812141011
Fakultas : Ekonomi
UNIVERSITAS NEGERI YOGYAKARTA

Judul Sekripsi : Pengaruh Penghargaan Lingkungan Kerja Terhadap
PrilakuEtis Karyawan Pada PT. Adi Satria Abadi

Dengan ini kami memberitahukan bahwa nama yang tersebut di atas telah melakukan
Penelitian Sekripsi di Perusahaan Sbb :

Nama : PT. ADI SATRIA ABADI
Alamat : JL. Laksda Adisucipto Km.11, dusun Sidokerto Rt. 03 Rw.
01 Purwomartani Kalasan Sleman Yogyakarta.

Demikian surat keterangan ini kami buat, agar dapat dipergunakan sebagaimana
mestinya

Yogyakarta, 20 April 2018


Agung Kuncoro
Kepala Cabang