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# PROCEEDING

## International Conference on Accounting, Business & Economics

December 10<sup>th</sup>-11<sup>th</sup>, 2015

Inna Garuda Hotel  
Yogyakarta, Indonesia



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## Introduction

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The International Conference of Accounting, Business and Economics is event organised by the Faculty of Economics, Universitas Islam Indonesia in cooperation with the University Putra Malaysia and the University Sains Islam Malaysia. The conference is an annual event organised by these universities to promote collaboration, networking and knowledge sharing.

In addition to parallel sessions that enable all participants to engage in academic conversation, the conference organises keynote speeches delivered by experts in the field, echoing the conference theme of 'Promoting Economic Growth Through Good Governance, Transparency and Accountability'. These speeches serve as a forum for participants to get closer to understanding the current state of knowledge in relation to the themes. In short, this conference is an excellent event where academics, business practitioners and other interested parties can share their knowledge and experience.

## Welcome message from the Conference Chair

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On behalf of the International Conference of Accounting, Business and Economics, it is my pleasure and privilege to welcome to Yogyakarta all the distinguished participants of this event.

The main purpose of this conference is to exchange ideas, knowledge and experience. Thus, it is now time for us to discuss our mutual interest with participants hailing from different universities and countries.

Transparency and accountability are critical for the efficient functioning of a national economy and the promotion of economic development. These two issues have been major concerns for many development agents, as they require further exploration before they are fully implemented. This event is a good forum for all interested parties to get involved in designing ideal policies for promoting transparency and accountability; it is hoped that all participants will benefit from their involvement in this conference.

It is gratifying to note that the topic of the conference covers a wide range of very interesting items relating to the theme. This means that there are a large number of experts from different countries excited about the theme of this conference, who are keen to share their ideas. This year, the conference has attracted participants from a number of countries, including Malaysia, Thailand and Australia indicating the enthusiasm of the participants of this event.

I would also like to express my gratitude to all organising committee members, keynote speaker, editors, reviewers and participants for their contributions. This conference would not have been possible without their support. Last but not least, I would like to invite all conference delegates to take the opportunity during your stay in Yogyakarta to explore the city, which is not only popular as a city of culture and education but also well known because its people, who are very warm and welcoming to visitors.

**Anjar Priyono, Ph.D**  
Conference Chair

## Message from the Dean, Faculty of Economics Universitas Islam Indonesia

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It gives me great pleasure to extend to you all a very warm welcome to the International Conference of Accounting, Business and Economics in Yogyakarta, Indonesia. It is a great honour for the Faculty of Economics, Universitas Islam Indonesia to host this conference.

On behalf of the Faculty, I would like also to say how grateful we are to all our conference partners, including the University Sains Islam Malaysia, the University Putra Malaysia and *Ikatan Akuntan Indonesia* (the Indonesian Institute of Accountants), who have accepted our invitation to collaborate on organising this conference.

This year, the theme of this conference is 'Promoting Economic Growth Through Good Governance, Transparency and Accountability'. Without doubt, this is a theme that it is timely to address, and this conference is desperately needed by all parties concerned with economic development: business, government, policy makers and academia should all work together to address this issue. I am convinced that all participants will benefit from this conference and will make a valuable contribution to the development of the fields related to the theme.

I would also like to express my sincere congratulations and gratitude to the committee members. This conference would not have been possible without their hard work, persistence and creativity. Finally, I hope that you all enjoy the conference, build strong professional networks and gain invaluable knowledge, as well as have a pleasant stay in Yogyakarta. Thank you.

**Dr. D. Agus Hardjito**

Dean

Faculty of Economics

Universitas Islam Indonesia



## **Internal control, motivation, locus of control of ethics behavior pangkalan pertamina: scarcity lpg 3 kg evidence from indonesia**

**Anny Widiasmara**

STIE Dharma Iswara Madiun

**Herman Ahmadi**

STIE Dharma Iswara Madiun

### **Abstract**

This study aims to determine how the effect of internal control, motivation and locus of control on ethical behavior pangkalan pertamina in the Firms " Hero Gas Jaya " Region VII in Ponorogo when the scarcity of LPG 3kg. Using secondary data and primary data. Sampling method used is purposive sampling, and data that meet the criteria as much as 86 samples. Data were collected using a questionnaire. Multiple linear regression analysis is a technique of data analysis used in this study. Results of this study indicate internal control variables, motivation, and locus of control significantly influence the ethical behavior of pangkalan as Agent pertamina in the Firms " Hero Gas jaya " region VII in Ponorogo

Keywords : internal control , motivation , locus of control , ethical behavior

### **INTRODUCTION**

The dynamics of growth in the industrial sector that is strategically very interesting to learn where the competition is very tight and global as well, the company is required to provide more innovative products and superior to its rivals in the form of goods and services through a way of introducing their products both goods and services known to the public in order to increase sales

Business Firms success is determined by how the Firms is using and integrating the existing capabilities within the company, among others such as existing resources and systems. The same Agent pertamina in the Firms " Hero Gas jaya " region VII in Ponorogo has had the system as well as adequate resources as the distribution channel LPG 3 kg PSO (subsidized) and LPG Non PSO (non-subsidized) 12 kg, 50 kg, bulk which has approximately 86 pangkalan Pertamina

One way of achieving the firms goal is to use a good strategy, a firms should also behave ethically although ethical behavior into one of the challenges is quite difficult. Ethics and ethical behavior is a very high priority for companies today (Lere, 2007). Ethical behavior is something that is morally acceptable as 'good' and 'right' as opposed to 'bad' or 'wrong' in the regulations in particular (Chen and Ni, 2010).

Ethical behavior within the firms can be made with the internal control that management has an important role in the organization to minimize the occurrence of fraud and *internal controls will effectively close the possibility of unethical behavior (Fauwzi, 2011)*. Unethical behavior can occur at various levels of the company due to the motivation of the self and also because of the opportunity to act in unethical behavior, but the internal control Agent pertamina in the Firms " Hero Gas jaya " region VII in Ponorogo good, will create the ethical behavior of pangkalan pertamina

Another factor that can influence ethical behavior is the motivation. Need the support of the agent management Pertamina. "Hero Gas Jaya" Firms in Ponorogo region VII the pangkalan to motivate them feel cared for and cared about as part of the firms , and so pangkalan can behave ethically in carrying out its sales. Very good motivation helps bases are comfortable in

conducting sales of industrial distribution .Where Liquid Petroleum Gas (LPG), which is currently a lot of attention, especially after such a conversion program from kerosene to LPG in 2007.

Locus of control (LoC) is a concept that was first proposed by Rotter (1966) .Locus of control a person's perspective on an event, where a person is unable or unwilling to control the events that happened to him(Rotter, 1966). Jones and Kavanagh (1996) describes the locus of control is a concept that describes the person's perception of who decides the fate of the locus of control reflects a person's belief about the relationship between behavior and consequence of such behavior (McCuddy & Peery, 1996 in Ustadi & Utami, 2005) ,

Currently, KPPU has identified a number of important issues in the distribution of commodities LPG, LPG 3 kg scarcity, where the use of LPG 3 kg subsidy were specifically *earmarked the lower class can be used by employers middle to top, especially restaurants and hotels*, as well as the LPG 3kg indication abused, such as LPG is mixed into 12 kg

Although the distribution channels in this regard PT.Pertamina been doing covertly for the distribution of LPG 3 kg in order to target and quota distribution is maintained , in fact the field is still prevalent obstacles where there have been a game between the base price and the employees of the Agency Pertamina, so prices up to LPG 3kg consumers particular remains high. This is an interesting phenomenon to study whether internal control, motivation and locus of control effect on ethical behavior pangkalan Pertamina (Case Study Pertamina Agent "Hero Gas Jaya" firms in Ponorogo region VII when there is a scarcity of LPG 3 kg ). Based on the background mentioned above, the formulation in this study are as follows: Is internal control, motivational and locus of control affect the ethical behavior Pangkalan Pertamina,

The purpose of this study. To analyze the effect of internal control ,motivation and locus of control of ethical behavior pangkalan.Pertamina.

## RESEARCH FRAMEWORK AND HYPOTHESIS DEVELOPM

Internal control was measured by using a COSO (2013; 4) that includes elements, control invironment, Risk Assessment, control activities, information and communication, monitoring activities. Attribution theory explains that one's actions performed due to attribute the cause (Green and Mitchell, in Waworuntu, 2003). The actions of a leader and the person whis authorized influenced by attribute the cause. Unethical and fraudulent activity can be affected by the system of internal control and monitoring by superiors, to get good results of monitoring, the necessary internal controls are effective. The effectiveness of internal control is also a factor that affects the tendency of accounting fraud and unethical behavior. Conseptual framework the present model ,displayed in figure 1

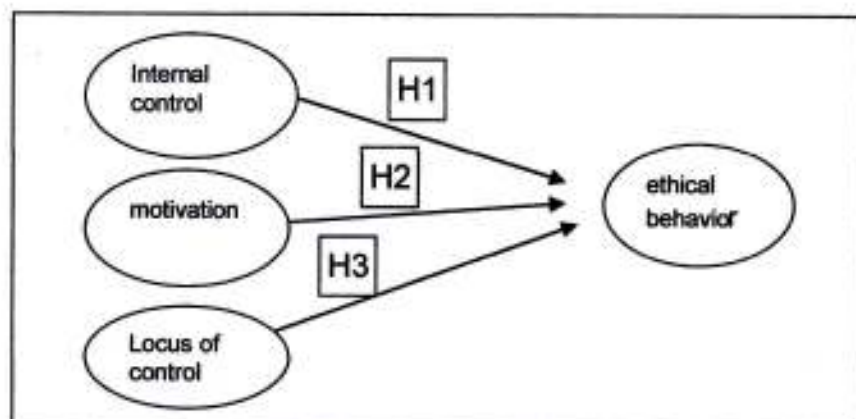


Figure 1:Conseptual Model

Internal controls play an important role in the organization to minimize the occurrence of fraud. Effective internal controls will close opportunities for unethical behavior and a tendency to cheat in accounting. Internal control is a representation of the overall activities within the organization that must be implemented, where the process is run by a board of directors that aims to provide confidence in the achievement of three main objectives, namely the reliability of financial statements, operational controls are effective and efficient, as well as compliance with applicable regulations (Hermiyetti, 2010). Arifiyani research results (2012) mentions variable internal control and significant positive effect on the ethical behavior of employees. Based on the above explanation can be developed following research hypothesis:

H1: Internal Control effect on ethical behavior pangkalan Pertamina

Motivation theory developed by Abraham H.Maslow namely the assessment of motivation variables such as physiological need (hunger, thirst, etc.), the need for a sense of security (to feel safe and protected, away from the dangers), need for love and belonging (affiliated with the others, received, have), need for appreciation (achievement, competence, and get support and recognition), need for self-actualization, Hermansyah (2012) stated motivation is the attitudes or actions and lead to the achievement of objectives. The higher the motivation given by the firms to its employees, the lower the action or unethical behavior. Harsono (2011) mention work motivation has a significant influence on the intention to behave ethically in junior auditor at KAP Surabaya. Based on theory and the results of previous research, so the research hypothesis is:

H2: Motivation effect on ethical behavior pangkalan Pertamina

The concept of locus of control is that the individual is dominated by the tendency to attribute the cause of their actions and the events of life either for themselves or for external reality (Adams et al., 2008; Forte, 2005; Özen Kutanis, Mesci, and Övdür, 2011). Individu with an internal locus of control tend to have attribute causality to themselves, they are more confident and they have the ability to affect the environment (Miller, Kets De Vries, and Toulouse, 1982). Individuals with locus control external tend to believe that the results are determined by outside forces such as luck or force others (Hyatt and Prawitt, 2001, p. 266; Rotter, 1975; 1990). Rais and Partners (1998) on the effects of differences in factors individually the ability to receive ethical and unethical behavior proves that individuals with an internal locus of control are more likely to have ethical behavior, otherwise individuals with external locus of control tend to have more unethical behavior. Based on these explanations, can be developed following research hypothesis:

H3: Locus of Control effect on ethical behavior pangkalan Pertamina

## RESEARCH METHODS

The study was conducted at Pertamina Agent "Hero Gas Jaya" firms, with its location on Tanjung Siman Ponorogo. Objek research on the effect of internal control, motivation and locus of control on ethical behavior pangkalan Pertamina.

The dependent variable of this research is ethical behavior with indicators of organizational culture. global economic and political conditions and independent variables include internal control, motivation and Locus of control.

Internal control was measured by using a COSO (2013; 4) that includes elements, control environment, Risk Assessment, control activities, information and communication, monitoring activities. Motivation according to Abraham H.Maslow assessment indicator variables in the form of motivation Needs physiological (hunger, thirst, etc.), the need for a sense of security (to feel safe and protected, away from the dangers), need for love and

belonging (affiliated with others, received, have), need for appreciation (achievement, competence, and get support and recognition), need for self-actualization. Locus of control is a concept that describes a person's perception of the factors that will determine his fate. using the Locus of control internal and external locus of control as an indicator.

This study uses quantitative data that answers the statement of respondents in the questionnaire, while the qualitative data in the form of a general overview and secondary perusahaan. Data organizational structure used in the form of data on the firms, while the primary data that is used in the form of a questionnaire. The entire pangkalan Pertamina "Hero Gas Jaya" in Ponorogo Region VII is the population in this study. Methods of sampling using purposive sampling with criteria: 1) pangkalan Pertamina, "Hero Gas Jaya" firms in Ponorogo Region VII registered and active counted until March 2014, and 2) pangkalan Pertamina, "Hero Gas Jaya" firms in Ponorogo Region VII registered and active and which already passed the sales turnover above 100 LPG 3 kg cylinder a day starting up in March 2014. Based on these criteria and data from PT Hero Gas Jaya sector Ponorogo Region VII counted until March 2014, the number of samples that meet the criteria is 86 pangkalan Pertamina. Thus, this study using 86 samples.

Collecting data using questionnaires and interviews, with the questionnaire contains statements that are answered directly by the respondents, while the interviews were conducted by interviewing leaders of the "Hero Gas Jaya" firms in Ponorogo Region VII-related data needed by researchers.

Validity and reliability tests used for this study using a questionnaire. Classic assumption test including normality test, multicollinearity, and heteroscedasticity done to determine all variables used to qualify to proceed to a multiple linear regression analysis.

## RESULT

Table 1 describes all the instruments used is valid or worthy of use. The validity of the test results can be seen in Table 1 as follows:

**Table 1.** Validity of Test Results

No.	Variable	Item Statement	Correlation coefficient (r)
1.	Ethical behavior (Y)	Y1	0,911*
		Y2	0,865*
		Y3	0,955*
		Y4	0,819*
		Y5	0,786*
		Y6	0,853*
2.	Internal control (X1)	X1.1	0,787*
		X1.2	0,832*
		X1.3	0,840*
		X1.4	0,823*
		X1.5	0,733*
		X1.6	0,800*
		X1.7	0,820*
		X1.8	0,700*
		X1.9	0,772*
		X1.10	0,739*
		X1.11	0,710*
3.	Motivation (X2)	X2.1	0,880*
		X2.2	0,944*

No.	Variable	Item Statement	Correlation coefficient (r)
		X2.3	0,684*
		X2.4	0,955*
		X2.5	0,837*
		X2.6	0,812*
4.	Locus Of Control (X3)	X3.1	0,735*
		X3.2	0,911*
		X3.3	0,879*
		X3.4	0,911*
		X3.5	0,855*

Table 2 shows the reliability test results of all variables used in this study meet the requirements of reliability, such as the following

**Table 2. Reliability Test Results**

No.	Variable	Cronbach's Alpha
1.	Ethical behavior (Y)	0,933*
2.	Internal control (X1)	0,935*
3.	Motivation (X2)	0,927*
4.	Locus Of Control (X3)	0,912*

#### CLASSIC ASSUMPTION TEST

Test for normality using the Kolmogorov-Smirnov test, which shows the results of 0.889, Asymp.Sig at 0.408. Asymp value. Sig > 0.05, so the data in this study normal distribution. Results of multicollinearity tests are presented in Table 3 as follows:

**Table 3. Multicollinearity Test result**

No.	Variabel	Tolerance	VIF
1.	Internal control (X1)	0,475	2,105
2.	Motivation (X2)	0,500	1,998
3.	Locus Of Control (X3)	0,424	2,359

Table 3 shows the value of tolerance of all independent variables is > 0.1 and VIF three independent variables < 10. Thus, it can be stated data in this study there is no multicollinearity. Table 4 below shows, the level of significance of the three independent variables is greater than 0.05. So, do not occur heteroskedastisity in this regression model.

**Table.4. Heteroskedastisity test result**

No.	Variabel	T	Sig.
1.	Internal control (X1)	0,712	0,478
2.	Motivation (X2)	-0,886	0,378
3.	Locus Of Control(X3)	-0,533	0,595

Source: Data Processed, 2015

**Table. 5:** Results of Multiple Linear Regression Analysis, F-test and t-test

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Beta	Beta		
1	Constant	1,504	1,412		1,065	0,29
	Internal control	0,282	0,056	0,461	5,002	0
	Motivation	0,246	0,093	0,239	2,656	0,009
	Locus Of Control	0,268	0,118	0,222	2,273	0,026

R = 0.818

R Square Adj = 0,669

justed R Square = 0,657

Fhitung = 55,213

Ftabel = 0,000

ttabel (0,025) = 2,000

Source: Data Processed, 2015

Based on Table 5, it can be seen that the F count of 55.213 has a significance level of 0.000. If  $\alpha$  of 5%, then great  $df = (k-1) : (nk) = (4-1) : (86-4) = (3.82)$ , so the value  $F_{table}$  is 2.72.  $F_{hitung} > F_{table}$  ( $55.213 > 2.72$ ), then  $H_0$  is rejected and  $H_1$  accepted. F test significance value is  $0.000 < \alpha$  is equal to 0.05. Then  $H_0$  rejected and  $H_1$  accepted. The result of Table 1 shows that the internal control, motivation and significant effect simultaneously on ethical behavior. Based on Table 5, the t test results can be described as follows: Obtained t count equal to 5.002. If  $\alpha$  0.025 and  $df = n - k = 86 - 4 = 82$ , then obtained t-table (0,025,82) was 2,000.  $T\text{-count} > t\text{ table}$  ( $5.002 > 2.000$ ), then  $H_0$  rejected and  $H_1$  accepted. Then there is a significant effect individually (partial) internal control variables on ethical behavior pangkalan. Then there is a significant effect individually (partial) internal control variables on ethical behavior pangkalan Pertamina. "Hero Gas Jaya" in Ponorogo Region VII with regression coefficient 0.282, which means that effective internal control can create ethical behavior pangkalan Pertamina. Agent Pertamina "Hero Gas Jaya" in Ponorogo Region VII with regression coefficient 0.282, which means that effective internal control can create ethical behavior pangkalan Pertamina.

Table 5 shows the t count equal to 2.656. If  $\alpha$  0.025 and  $df = n - k = 86 - 4 = 82$ , then obtained t-table (0,025,82) was 2,000.  $T\text{-count} > t\text{ table}$  ( $2.656 > 2.000$ ), then  $H_0$  rejected and  $H_1$  accepted. Thus, there is significant influence between motivation on ethical behavior pangkalan Pertamina "Hero Gas Jaya" in Ponorogo Region VII individual (partial) with a regression coefficient of 0.246 which indicates that a good motivation able to create ethical behavior Pertamina base. Hasil uji t berdasarkan Tabel 5 adalah sebesar 2,273.

If  $\alpha$  0.025 and  $df = n - k = 86 - 4 = 82$ , then obtained ttabel (0,025,82) was 2,000.  $T\text{count} > t\text{ table}$  ( $2.273 > 2.000$ ), then  $H_0$  rejected and  $H_1$  accepted. The regression coefficients for the variables Locus Of Control is equal to 0.268. It was concluded that Locus Of Control significant effect partially on ethical behavior pangkalan Pertamina "Hero Gas Jaya" firms in Ponorogo Region VII. Internal control in this study are denoted by  $H_1$  internal control effect on ethical behavior pangkalan Pertamina "Hero Gas Jaya" firms in Ponorogo Region VII.

Results of the testing that has been made known that the internal control significant effect on ethical behavior pangkalan Pertamina. This is in line with that described Arifiyani (2012) which states the internal control significant and positive impact on ethical behavior pangkalan Pertamina. Effective internal control of the company's management can reduce fraud and creating ethical behavior. This is in line with that expressed Fauwzi (2011) to minimize

fraud and closing opportunities unethical behavior within an organization, can be done by way of effective internal control. Monitoring, information and communication, control activities, risk assessment and control environment is an integral part of internal control. The more effective internal control in a company, it can create or enhance ethical behavior Base Pertamina.

In this research, it is known that a significant effect on the motivation of ethical behavior consultant. This is consistent with that expressed by Harsono (2011) that the intention to behave ethically in Surabaya junior auditor in KAP is significantly influenced by the motivation to work. Motivation given by the management company with the right portion will make the base feel cared for and comfortable in the work, and can work according to operational standards that apply to the company. The higher the motivation of a person as well as the motivation given by the company management to the base, the lower the unethical behavior or in other words can create good or ethical behavior. Motivation from within oneself and motivation from outside oneself good and powerful can create ethical behavior so that it can support the performance of someone who also had an impact on increasing the company's turnover.

Based on the testing that was done, Locus of Control have a significant effect on ethical behavior Base Pertamina. This research was supported by research conducted by (Adams et al., 2008; Forte, 2005; Özen Kutanis, Mesci, and Övdür, 2011) that the concept of locus of control is that the individual is dominated by the tendency to attribute the cause of their actions and the events of life is good for oneself or for reality eksternal. Individu with internal locus of control tend to have attribute causality to themselves, they are more confident and they have the ability to influence lingkungannya (Miller, Kets De Vries, and Toulouse, 1982). Individu with locus control external tend to believe that the results are determined by outside forces such as luck or force others (Hyatt and Prawitt, 2001, p. 266; Rotter, 1975; 1990), Rais and Partners (1998) on the effects of differences in factors individually in the ability to accept ethical and unethical behavior proves that individuals with an internal locus of control are more likely to have ethical behavior, otherwise individuals with external locus of control tend to have more unethical behavior. Character traits internal locus of control is that they believe will in any event always be in control and will always take on the role and responsibility in determining whether or not the actions taken.

### Conclusions and recommendations

Internal control, motivation and locus of control simultaneously a positive effect on ethical behavior pangkalan Pertamina "Hero Gas Jaya" in Ponorogo Region VII. Internal controls partially positive effect on ethical behavior pangkalan Pertamina PT Hero Gas Jaya in Ponorogo Region VII. It shows effective internal control in a company can create Pertamina Base ethical behavior, motivation and positive partial effect on ethical behavior pangkalan Pertamina "Hero Gas Jaya" in Ponorogo Region VII. This means that good motivation can influence ethical behavior Base Pertamina. Locus Of Control partial positive effect on ethical behavior pangkalan Pertamina "Hero Gas Jaya" in Ponorogo Region VII. This indicates that Locus Of Control with the higher level of the locus of control possessed a base Pertamina will improve ethical behavior in selling LPG 3kg.

Suggestions of this study is necessary to evaluate the internal control has been carried out by the company in order to carry out internal control in accordance with the standard sales distribution are set and two-way communication between the Agent and pangkalan to avoid cheating and raise prices without Agents comment so that they can create behavioral pangkalan Pertamina good or ethical as desired by the firms. Management needs to continue to pay attention and increase motivation or encouragement given to the base in order to feel

comfortable and cared for as well as the actions can achieve the desired objectives both for himself and for companies that create ethical behavior.

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