

ABSTRAK

NIAT BERPERILAKU ETIS AKUNTAN MANAJEMEN DIMODERASI ETIKA KERJA ISLAMI

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Niat berperilaku etis merupakan aspek penting bagi akuntan manajemen, karena profesi ini berkaitan erat dengan proses pengambilan keputusan organisasi. Penelitian ini bertujuan untuk menguji pengaruh kesadaran etis terhadap niat berperilaku etis akuntan manajemen dimediasi oleh pengalaman etis, serta menganalisis peran etika kerja Islami sebagai moderator dalam hubungan antara pengalaman etis dan niat berperilaku etis.

Penelitian ini menggunakan pendekatan kuantitatif dengan desain eksplanatori dan model *moderated mediation*. Sampel penelitian terdiri atas 151 akuntan manajemen yang diperoleh melalui teknik *purposive sampling* dan *snowball sampling*. Data dianalisis menggunakan pendekatan *Partial Least Squares-Structural Equation Modeling* (PLS-SEM) dengan bantuan SmartPLS 4.

Hasil penelitian menunjukkan bahwa kesadaran etis berpengaruh positif dan signifikan terhadap pengalaman etis. Pengalaman etis terbukti memediasi pengaruh kesadaran etis terhadap niat berperilaku etis. Temuan ini menunjukkan bahwa kemampuan akuntan manajemen dalam mengenali isu etis perlu diwujudkan melalui pengalaman etis yang konkret agar dapat membentuk niat berperilaku etis. Namun, etika kerja Islami tidak terbukti memoderasi hubungan antara pengalaman etis dan niat berperilaku etis. Hal ini karena etika kerja Islami berfungsi lebih sebagai landasan moral individual, bukan sebagai faktor situasional yang memperkuat proses regulasi diri dalam konteks pengalaman kerja.

Keterbaharuan penelitian ini ada pada model yang dikembangkan berdasarkan teori *Self Regulation Theory* dan *Ethical Decision Making Model*. Implikasi penelitian ini menunjukkan bahwa organisasi perlu memperkuat pengalaman etis akuntan manajemen melalui keteladanan pimpinan, pelatihan berbasis dilema nyata, sistem pengendalian yang adil, serta mekanisme pelaporan pelanggaran yang kredibel. Nilai etika kerja Islami tetap relevan sebagai landasan integritas personal, tetapi perlu didukung oleh sistem organisasi yang konkret agar dapat berkontribusi lebih efektif terhadap perilaku etis akuntan manajemen.

Kata kunci: Kesadaran Etis; Pengalaman Etis; Niat Berperilaku Etis; Etika Kerja Islami; Akuntan Manajemen.

ABSTRACT

ETHICAL INTENTION OF MANAGEMENT ACCOUNTANT MODERATED BY ISLAMIC WORK ETHICS

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Ethical behavior intention is a crucial aspect for management accountants because this profession is closely related to organizational decision-making processes. This study aims to examine the influence of ethical awareness on management accountants' ethical behavior intention mediated by ethical experience, and to analyze the role of Islamic work ethics as a moderator in the relationship between ethical experience and ethical behavior intention.

This study employed a quantitative, explanatory research design. The research model utilized a moderated mediation framework. The sample comprised 151 management accountants selected through purposive and snowball sampling. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4.

The study's results indicate that ethical awareness has a positive, significant effect on ethical experience. Ethical experience was also found to mediate the relationship between ethical awareness and ethical behavioral intention. These findings suggest that management accountants' ability to recognize ethical issues must be reflected in concrete ethical experiences in order to foster ethical behavioral intention. However, Islamic work ethics did not moderate the relationship between ethical experience and ethical behavioral intention. It is because Islamic work ethics functions more as an individual moral foundation, rather than as a situational factor that strengthens the self-regulation process in the context of work experience.

This study confirms that the formation of ethical behavioral intention depends not only on individuals' awareness of moral issues but also on ethical experiences developed within the organizational environment. The findings imply that organizations need to strengthen management accountants' ethical experiences through ethical leadership role models, dilemma-based training programs, fair control systems, and credible reporting mechanisms. Although Islamic work ethics remain relevant as a foundation for personal integrity, they need to be supported by concrete organizational systems in order to contribute more effectively to the ethical behavior of management accountants

Keywords: Ethical Awareness; Ethical Experience; Ethical Intention; Islamic Work Ethics; Management Accountants