

## INTISARI

Penelitian sebelumnya menemukan bahwa dengan adanya konflik organisasional-profesional akan menyebabkan rendahnya komitmen organisasi, tetapi banyak studi lain yang menyebutkan bahwa tekanan etis merupakan penyebab timbulnya konflik organisasional-profesional. Perbedaan hasil penelitian ini akan menjadikan motivasi untuk menguji kembali akibat dari tekanan etis terhadap konflik organisasional-profesional, dan pengaruhnya terhadap komitmen organisasi, kepuasan kerja, *job insecurity*, dan keinginan berpindah.

Hipotesis mengenai tekanan dari organisasi untuk melakukan tindakan yang tidak etis menarik untuk diamati dan dihubungkan dengan konflik organisasional-profesional, dimana dapat menyebabkan tingginya konflik tersebut, rendahnya komitmen organisasi, rendahnya kepuasan kerja, tingginya *job insecurity* sehingga menyebabkan tingginya keinginan untuk berpindah. Responden dalam penelitian ini adalah auditor junior, auditor senior, manajer, dan supervisor. Dari 200 kuisisioner yang dikirimkan, sebanyak 79 kuisisioner (39,5%) yang bisa digunakan. Pengujian hipotesis dalam penelitian ini menggunakan (SEM) *Structural Equation Modelling*.

Dari hipotesis di atas, tingginya tekanan etis akan menyebabkan tingginya konflik organisasional-profesional. Kemudian dari tingginya konflik tersebut akan menyebabkan rendahnya komitmen organisasi dan kepuasan kerja. Keduanya berpengaruh negatif terhadap keinginan berpindah. Tetapi konflik tersebut berpengaruh positif terhadap *job insecurity* dan keinginan berpindah. Konflik organisasional-profesional berpengaruh terhadap keinginan berpindah melalui komitmen organisasi, kepuasan kerja, dan *job insecurity*.

Kata kunci: tekanan etis, akuntan publik, komitmen organisasi, konflik organisasional-profesional, kepuasan kerja, *job insecurity*, keinginan berpindah

## **ABSTRACT**

*Prior research found that the source of organizational-professional conflict was lower organizational commitment, but another studies stated that ethical pressure was the source of organizational-professional conflict. The different findings results in the motivation to examine the effects of ethical pressure to organizational professional conflict, and the influence of organizational-professional conflict to organizational commitment, job satisfaction, job insecurity and turnover intention).*

*This study hypothesizes that organizational pressure to engage in unethical behavior increases perceived organizational-professional conflict, and the higher level of conflict (have), the lower level of organizational commitment, the lower level of job satisfaction, the lower level of job insecurity and the higher turnover intention. Respondents of this research were junior auditors, senior auditors, managers and supervisors. The data was gathered from 200 questionnaires. The response rate indicated 39,5% with 79 respondent. Hypothesizes was examined using structural equation modelling.*

*The result showed that, as hypotesized, higher level of ethical pressure was associated with higher perceived organizational-professional conflict. Then, as hyphotesized above, high level of organizational-professional conflict were associated with low level of organizational commitment and low level of job satisfaction. Both organizational commitment and job satisfaction were negatively related to turnover intention. But conflict were positively related to job insecurity and turnover intention. Indirect effect organizational-professional conflict to turnover intention, through organizational commitmen, job satisfaction, and job insecurity indicated significant result.*

*Key words: ethical pressure, public accountant, organizational commitment, organizational professional conflict, job satisfaction, job insecurity, turnover*