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Research Article

# Ethical Work Climate and Moral Awareness during Covid-19 – A case study

Tommy Pusriadi<sup>1</sup>, Kadarusman<sup>2</sup>, Zainal Ilmi<sup>3\*</sup>, Dio Caesar Darma<sup>4</sup>

<sup>1</sup>Ph.D student in <sup>35</sup>Department of Management, Faculty of Economics and Business,  
Universitas Negeri Malang, Indonesia

[tommy.pusriadi.2004139@students.um.ac.id](mailto:tommy.pusriadi.2004139@students.um.ac.id)

<sup>17</sup><sup>17</sup>Department of Management, Sekolah Tinggi Ilmu Ekonomi Malangkucecwara, Indonesia

[kadarusman@stie-mce.ac.id](mailto:kadarusman@stie-mce.ac.id)

<sup>17</sup><sup>17</sup>Department of Management, Faculty <sup>8</sup>Economics and Business, Mulawarman University, Indonesia

[l.ilmii@feb.unmul.ac.id](mailto:l.ilmii@feb.unmul.ac.id)

<sup>4</sup>Department of Management, Sekolah Tinggi Ilmu Ekonomi Samarinda, Indonesia

[diocais@stiesam.ac.id](mailto:diocais@stiesam.ac.id)

\*Correspondence: [zainal.ilmii@feb.unmul.ac.id](mailto:zainal.ilmii@feb.unmul.ac.id)

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**Abstract:** It is not easy to detect irregularities committed by employees in the Agency of Culture and Tourism of East Kutai Regency with actions for personal gain that can harm the agency. From this study, we want to give an overview of the moral awareness of the Agency of Culture and Tourism of East Kutai Regency employees in terms of Ethical Work Climate and Moral Awareness during Covid-19. We conduct a survey of employees. The study sample was supported by 149 informants through questionnaires. With the OLS method, the empirical findings presented that Friendship, Team Play, Personal Morality, and Rules and Procedures have a positive effect on Moral Awareness because the probability achievement is below 5%. On one hand, two variables (Company Interest and Self Interest) actually have a negative influence. The policy implications that can be applied are the need for close supervision and support from superiors, academics, practitioners, and the public with an accurate system so that their moral awareness can increase.

**Keywords:** HRM; Ethical Work Climate; Moral Awareness; Covid-19; OLS

## <sup>8</sup>1. Introduction

Corona Virus Disease (Covid-19) has invaded 180 countries, infected around 6.5 million people, and killed more than 383,000 (as at 3 June 2020). This pandemic outbreak, has implications for the health sector, exhausting the health care system, disrupting the education system, bringing harm to business and the economy, and several other fields (WHO, 2020; Amalia et al., 2020).

In the midst of the problems currently faced, office employees who work in the private and public sectors, have worked in life-threatening conditions. Workers are very risky with threats at any time, especially medical workers. At the beginning of its appearance, it made chaos in administrative matters, because many of them worked directly and faced the public. Not all problems in the field can be solved by the system (for example online). Complaints that must be dealt with directly, resolving and solving

<sup>4</sup>Pireh Panhwer, Adnan Pitafi, Muhammad Saad Memon and Anum Memon, "Awareness and Reason towards Slow Adoption of E-Payment System: Study of Hyderabad", *Annals of Contemporary Developments in Management & HR (ACDMHR)*, Print ISSN: 2632-7686, Online ISSN: 2632-7694, pp. 6-21, Vol. 2, No. 1, 1<sup>st</sup> February 2020, Published by International Association of Educators and Researchers (IAER), DOI: 10.33166/ACDMHR.2020.01.002. Available: <http://acdmhr.theiaer.org/archive/v2/vn1/p1.html>.

problems, until open-ended discussions are impossible can be handled by not meeting. Workers in the public sector must follow protocols established by the government, so that restrictions on working hours, social distancing, use of masks, and provision of standard operating procedures follow health policies.

The implementation of various policies issued by the President of Indonesia in the effort to deal with Covid-19 through Large-Scale Social Restrictions (PSBB), still seems to be experiencing problems, mainly due to bureaucracy which is complicated, slow in responding, and doubtful which results in ineffective handling. That way, it is difficult to reduce the spread rate (positive). The existence of sectoral egos among Indonesian government institutions (Ministries, local and central level Institutions) has become one of the causes of the slow bureaucracy in responding to the handling of this global epidemic (Amryudin & Katharina, 2020).

### 1.1. Current Situation of Study

As an organization in the form of a government agency, the Agency of Culture and Tourism of East Kutai Regency has human resources consisting of Civil Servants (PNS). Workers with that status occupy positions in structural agencies assisted by Regional Contract Workers (TK2D) and Non-Permanent Employees (PTT) who are spread in the fields of Bina Marga, Cipta Karya, and Irrigation (BPS-Statistics of East Kutai Regency, 2020).

Nearly 50% of civil servants have not been productive, efficient, and effective, in terms of institutional, staffing, management, and supervision aspects. From the institutional side, overlapping still occurs and organizational forms are not yet pyramid-shaped. But it's still in the shape of an inverted pyramid (e.g. Zainurossalamia et al., 2020; Putnasari et al., 2019).

The challenges faced by the state apparatus are quite alarming, especially because there are still leaders and public employees who ignore moral values and work culture. Therefore, it is necessary to immediately develop a work culture of the apparatus in order to realize welfare and community service properly. The Ministry of Administrative Reform of the Indonesia Republic has developed a program concerning the work culture of the apparatus, increasing efficiency, discipline, saving, and simplicity of life, all of which are directed at the realization of good governance and clean government amid the ongoing Covid-19.

As a state apparatus under the auspices of the Public Works Department, of course, it is demanded to have a high commitment to its duties and responsibilities. The realization of the commitment to the service of the country can be demonstrated by ethical work climate and high moral awareness of various irregularities that prioritize personal interests, even though Covid-19 is currently being hit.

### 1.2. Objectives

The ethical work climate approach is intended to explain the moral awareness condition of employees of the Agency of Culture and Tourism of East Kutai Regency. An ethical work climate is believed to greatly influence employee behavior (especially in terms of morality at work). An ethical work climate is a culture that can form employees in an institution, becoming those who have a sensitivity to moral awareness.

The ethical work climate concept approach refers to the theory and study conducted by Victor & Cullen (1988) and VanSandt et al. (2006) with its variables (self-interest, company interest, efficiency, friendship, team play, social responsibility, personal morality, rules and procedures, and the law or professional code). Of the nine variables, we will focus on just six variables, namely self-interest, company interest, friendship, team play, rules and procedures, and personal morality aimed at measuring the extent of its effect on moral awareness on employees in the Agency of Culture and Tourism of East Kutai Regency during Covid-19 took place.

The study contribution is based on the high moral awareness of employees at the Agency of Culture and Tourism of East Kutai Regency so that it is expected to be more embedded in truth values and reduce wrongdoing.

## 2. Literature Review

### 2.1. Relationship between Variables

This section is the most important thing to see the relationship between the variables used in the study by looking at previous studies and related theories. The following are reviews of the variable relationships in the study described in the section below.

#### 2.1.1. Self Interest – Moral Awareness

Pride to manage influences one's attention to features in new task situations. Someone who is proud of the promotion will tend to focus on features of the situation related to the condition of the self and the possibility of an ideal profit. Those who like it will explore more to find information because they are more look for risks and focus on future goals. That way, someone who participates in the promotion of pride, pay more attention to matters relating to morals to reject the ideal state of self. In addition, they are more inclined towards moral awareness in situations that can produce non-acquisition (Shah et al., 2004; Higgins et al., 2001; Bryant, 2008).

Previous evidence has shown a positive relationship between organizational climate and behavior. Behavior is determined by environmental influences and several other factors to create a certain climate. Moral awareness is needed and is an integral part of moral behavior (Wimbush & Shepard, 1994; Blum, 1991; Rest, 1994a; Sulasmi & Widhianto, 2009).

*H1: There is a positive relationship between self-interest on moral awareness.*

#### 2.1.2. Company Interest – Moral Awareness

Moral conflict and judgment are needed to solve problems that include human interaction in society. Public attention to ethical business behavior has increased because it is caused by a seemingly sustainable flow of business perception, management fraud, and malpractice, so trust in business and leadership is diminishing. There is more attention to ethical decision-making and the moral awareness of employees in the workplace. So far, it needs to be focused on theories of social cognition that are considered as opposed to moral awareness (Butterfield et al., 2000; Milton-Smith, 1997; Joyner & Payne, 2002; Loe et al., 2000; Gammie & Gammie, 2009).

The decision-making process and people's moral behavior are very related. When someone is able to recognize the impact of decisions or actions, it will affect the interests, welfare, and represent the personal expectations of others. Moral awareness as a person's ability in a situation that has moral content can be considered with an acknowledgment. Capital awareness can be faced with the situation of damage and violation of norms of behavior. The presence of damage is no less important, but it is reviewed based on the level of consequences. If a person fails to identify the moral content of a situation, then he will not be able to include it in the decision making process and behavior (Jones, 1991; Rest, 1994b; Trevino, 1986; Lowry, 2003; Reynolds, 2006; Jordan, 2009; Montiel-Campos et al., 2011).

*H2: There is a positive relationship between the company's interest on moral awareness.*

#### 2.1.3. Friendship – Moral Awareness

Friendship is a natural form of association between equals, not affected by instrumental needs, and wise attitude. When the rise of commercial society and freedom, it impacts on a separate realm, where selfish actors can meet basic human needs (Silver, 1990; Lambert, 2012).

Friendship becomes the ideal of freely chosen forms or groups because they can be manifested. The moral behavior of workers can determine the extent to which market interactions meet the interests of society. Moral motivation to pursue the business community and friendship relationships will determine this behavior (Robinson, 2018).

*H3: There is a positive relationship between friendship on moral awareness.*



#### 2.1.4. Team Play – Moral Awareness

The term moral behavior in friendship refers to actions that can have consequences (positive or negative) for psychological and physical comfort. A distinction is made between prosocial and antisocial moral behavior. Prosocial behavior is behavior intended to help or benefit others, while antisocial behavior is intended as behavior intended to hurt or harm others (Al-Yaaribi et al., 2016; Kavussanu 2008; Kavussanu & Stanger 2017; Kavussanu, 2012; Sage & Kavussanu, 2007; Spruit et al., 2019).

Previous studies discussing ethical decision making and the efficacy of ethical education, the majority expressing the reasons for organizational and workgroup pressure are individuals. This relies on written instruments and scenarios that ask in detail about what they will do in a workplace (Baker, 2014).

*H4: There is a positive relationship between team play on moral awareness.*

#### 2.1.5. Personal Morality – Moral Awareness

The moral judgment of individuals in business practices is generally based on a decision to be involved strongly influenced by personal moral philosophy. Variation-This is based on two fundamental dimensions, namely concern for principles and in order to improve human welfare in influencing moral processes and has implications for ethical debate (Forsyth, 1992).

Moral motivation refers to the intention to choose a decision on a solution to the difference in a value represented. The ethical component as a process of decision making involves a commitment to choose moral values. Based on these assumptions, moral motivation is considered as an individual's intention to choose morality overpower. There is a relationship between moral judgment and the concept of moral intensity consistently. The factor of moral intensity is more intense than the factor of awareness and moral intensity. Previous studies have found that there is a positive correlation between personal morality and moral awareness (Singer, 1998; Morris & McDonald, 1995; Barnett, 2001; Harrington, 1997; Lincoln, 2011).

*H5: There is a positive relationship between personal morality on moral awareness.*

#### 2.1.6. Rules and Procedures – Moral Awareness

Explicitly, moral activity is very closely related to social relations. Moral judgments and individual actions come directly from previous experience with a group. Moral rules and norms that bind individuals socially are shared in the realization of group authority. As a group together, there is a set of formal rules (policy authority), needed to build the morality of each individual. There is a "social-moral" atmosphere in an organization because it is an important factor for making an individual ethical decision (Wyld & Jones, 1997; Durkheim, 1996; Wallwork, 1972; Bellah, 1973; Miller, 1996; Kohlberg, 1984).

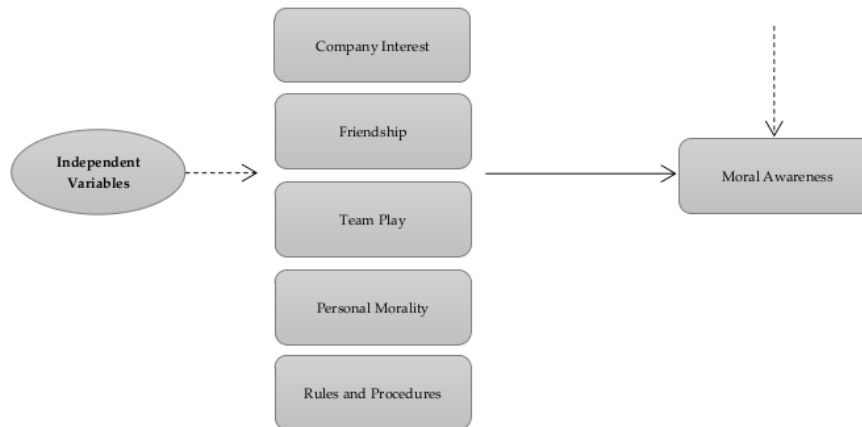
Through moral concern for employees, attention, and low moral awareness, can raise questions about their weak sensitivity from leaders who behave unethically. The way to assess the situation and moral guidance, their weak sensitivity to such behavior signifies moral judgment. This can explain their ignorance of leader behavior. Thus, the findings from previous studies, explain that the effect of ethical leadership there are possibilities that differ from one case to another. (Henle, 2005; Chen et al., 2013; Gok et al., 2017).

*H6: There is a positive relationship between rules and procedures on moral awareness.*

### 3. Conceptual Framework

This study tries to develop a conceptual model of the dependent variable (moral awareness) causality influenced by variables such as self-interest, company interest, friendship, team play, personal morality, and rules and procedures. The research conceptual framework, in accordance with the problem formulation and the underlying theory, can be illustrated as the following model:





**Figure 1.** Proposed Model

The study uses a quantitative approach (mainstream approach) because it uses statistical tools as a test and data analysis tool. The model was designed with a quantitative approach that explains the position and relationship between the variables studied (Hewege, 2012; Toomela, 2014).

#### 4. Methodology and Measurements

##### 4.1. The Data and Variables

The data needed is in the form of information in the form of informant responses from surveys of employees at the Agency of Culture and Tourism of East Kutai Regency. Questionnaires distributed to informants are closed, meaning that the answers have been limited by providing alternative answers using the direction of interval measurement. All variables studied were measured through statement indicators using a Likert scale (1-5) which is explained below:

**Table 1.** Components and Variable Descriptions

Type	Variables (code)	Indicators
Dependent	Self Interest (SI)	<ul style="list-style-type: none"> <li>▪ In the work of employees prioritize personal interests compared to the interests of the agency.</li> <li>▪ Employees protect their personal interests from the pressure of the interests of the agency.</li> <li>▪ The employee's attention is directed to what is best for him.</li> </ul>
	Company Interest (CI)	<ul style="list-style-type: none"> <li>▪ There is no room for employees who give priority to morals.</li> <li>▪ Decisions made on consideration of achieving agency targets.</li> <li>▪ Employees pay attention to the interests of the agency.</li> <li>▪ Employees work for agency success.</li> </ul>
	Friendship (F)	<ul style="list-style-type: none"> <li>▪ Doing work that does not harm the agency.</li> <li>▪ Agencies apply the best orientation for others.</li> <li>▪ Mutual goodness comes first.</li> <li>▪ Individual desires considered in decision making.</li> <li>▪ The main concern of the agency is what is best for the individual.</li> </ul>

	Team Play (TP)	<ul style="list-style-type: none"> <li>▪ What general considerations are best for individuals in the group.</li> <li>▪ Attention to the importance of kindness to all.</li> <li>▪ 68 level of team role is important.</li> <li>▪ It is important to pay attention to the goodness of individuals in the agency.</li> </ul>
	Personal Morality (PM)	<ul style="list-style-type: none"> <li>▪ Individual decisions about what is wrong and right.</li> <li>▪ Imitate exemplary and morals that can be trusted.</li> <li>▪ Instructions for individual moral ethics.</li> <li>▪ Understanding what is right and wrong.</li> </ul>
	Rules and Procedures (RP)	<ul style="list-style-type: none"> <li>▪ The basis of success is compliance with rules and procedures.</li> <li>▪ The importance of following agency rules.</li> <li>▪ The success of employees on the basis of compliance with agency regulations.</li> <li>▪ The basis of success is in compliance with agency policies.</li> </ul>
Independent	Moral Awareness (MA)	<ul style="list-style-type: none"> <li>▪ Every decision was taken in terms of work, consideration of morality becomes the main consideration.</li> <li>▪ Employees are well aware of the motives of partners who want to take advantage in the wrong way.</li> <li>▪ Employees have a goal to work without degrading their dignity and status as a state apparatus.</li> <li>▪ Employees are aware that the consequences of irregularities will harm the agency and the community.</li> <li>▪ Employees understand the risks of doing irregularities in work.</li> <li>▪ Employees will benefit from working and making decisions correctly.</li> </ul>

#### 4.2. Sample

The sample of informants is determined by the method of purposive sampling, where those who are taken as informants must meet certain requirements in accordance with the objectives of the study (Palinkas et al., 2015). Samples must meet the requirements of employees with civil servant status in the Agency of Culture and Tourism of East Kutai Regency. From a population of 238 employees, then the number of people targeted as informants with a 95% confidence level was 149 employees.

**Table 2.** PSBB Time Span in Indonesia, 2020

Quartile	Period	Lockdown region
1 <sup>st</sup>	January 01 – March 31	DKI Jakarta, Bandung, DI Yogyakarta, Surabaya, Bali
2 <sup>nd</sup>	April 01 – June 30	Balikipapan, Banjarmasin, Pontianak, Tarakan, Palangkaraya, Nunukan, Samarinda, Bontang
3 <sup>rd</sup>	July 01 – September 30	Lampung, Padang, Medan
4 <sup>th</sup>	October 01 – December 31	Makassar, Jayapura, Ambon, Lombok, Kupang

Source: Syafrida & Hartati (2020); Sampurno et al., (2020); Juaningsih et al., (2020)

The provisions at the time of sampling are based on the PSBB policy in Indonesia in the 2<sup>nd</sup> quartile (April to June 2020). It is very important to see the extent of the informants' responses regarding the variables that have been determined during the pandemic.

#### 4.3. Tools and Techniques

To facilitate the presentation of the study, it is processed with 2 types of analysis, namely qualitatively to analyze data using logic, where the conclusions are drawn inductively and deductively through statistical calculations. In this case, there are inferential statistics by drawing conclusions inductively. The use of Ordinary Least Square (OLS), is considered as an appropriate and effective model to see the extent to which variables have been previously designed (Manski, 1991; Purwadi et al., 2020). In OLS, only one variable is designated to describe the behavior of the intended variable with the following linear specifications:

$$Y = \alpha + \beta x + e(\alpha, \beta)$$

Where,  $(\alpha, \beta) = y - \alpha - \beta x$  is an error resulting from this specification. Different parameter values produce different errors with certain sizes and indicators (Greene, 2000). In accordance with the objectives of research and development of the previous hypothesis, the basic form of the function above is translated into the following equation:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + e$$

Where, Y (Moral Awareness), X1 (Self Interest), X2 (Company Interest), X3 (Friendship), X4 (Team Play), X5 (Personal Morality), X6 (Rules and Procedures),  $\beta_0$  (Constants or intercepts),  $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6, \beta_7$  (Coefficients regression), and e (confounding factors).

## 5. Data Analysis and Results

### 5.1. Demographic and Correlation

Based on the results of interviews, of 149 informants, dominant were male (78.5%) with an age of 30-35 years (38.3%) and married (92.6%). For further information, their work experience is 5 to 10 years (53%) with an average education level of High School and equivalent reaching 40.3%. This indicates that the keynote speakers in providing information are of concern to us, so we need to explore in-depth questions because their level of knowledge is still below average.

Table 3. Informant Demographics

Characteristics	Total	Percentage (%)
1. Age		
▪ <25 years old	0	0
▪ 25 - 29 years old	9	6.0
▪ 30 - 35 years old	57	38.3
▪ 36 - 40 years old	33	22.1
▪ > 40 years old	50	44.6
2. Gender		
▪ Male	117	78.5
▪ Female	32	21.5
3. Marital status		
▪ Single	11	7.4
▪ Married	138	92.6
4. Year of service		
▪ <5 years	13	8.7
▪ 5 - 10 years	79	53.0
▪ 11 - 15 years	46	30.9
▪ > 15 years	11	7.4



## 5. Educational

▪ High School / equivalent	60	40.3
▪ Bachelor	39	26.2
▪ Master	47	31.5
▪ Doctor	3	2.0

Source: own tabulations

Pearson's correlation coefficient is strongly influenced by the number of variables, unequal variants, non-normality, and non-linear. As additional information, the magnitude of the Spearman correlation coefficient is based on the ranks of data, because it allows a better choice to examine the relationship between variables or indicators used (Friendly, 2002; Friendly & Kwan, 2003).

**Table 4.** Pearson Correlation Coefficient Matrix

Variables	SI	CI	F	TP	MP	RP
SI	1.000					
CI	0.105	1.000				
F	0.168	0.620	1.000			
TP	0.078	0.517	0.485	1.000		
PM	0.110	0.690	0.721	0.762	1.000	
RP	0.204	0.601	0.676	0.560	0.460	1.000

Source: own tabulations

If the correlation coefficient of a variable is 0.80 or more, it needs to be added with another variable or one of these variables, correlating each other needs to be eliminated. This factor is due to multicollinearity between several variables, not a serious problem if the amount is still within the tolerance limit.

61 To find out the occurrence of multicollinearity, a correlation matrix is used which is calculated by the Statistical Package for the Social Sciences (SPSS) program 24.0 for windows. The results of the calculations are as presented in Table 4.

## 5.2. Reliability and Validity

The reliability test in this study needs to be carried out to determine the extent to which these measurements are reliable. High reliability, indicates that the size obtained is the actual size of the object. Table 5 concludes that the reliability coefficient of all proposed variables is quite high (close to 1) and r count is greater than the stipulation ( $n > 0.6$ ). That is, 30 items indicate that the questionnaire used was reliable.

35 **Table 5.** Statistical Reliability

Variables	Cronbach's Alpha	N of Items
SI	0.834	4
CI	0.898	4
F	0.900	4
TP	0.851	4
PM	0.730	4
RP	0.915	4
MA	0.881	6

Source: own tabulations

A validity test is carried out on items of questionnaire statements by calculating the correlation coefficient through the total value obtained. If the correlation coefficient is greater than the critical value,

then a statement is considered valid. Conversely, if the correlation coefficient is smaller than the provisions, then the statement is considered invalid or null.

**Table 6.** Statistical Validity

Variables	Indicators	Correlation Coefficient	Critical value (Df = 148, $\alpha = 5\%$ )	Interpretation
MA	MA_1	0.605	0.160	Valid
	MA_2	0.621		Valid
	MA_4	0.619		Valid
	MA_5	0.575		Valid
	MA_6	0.574		Valid
	MA_6	0.518		Valid
SI	SI_1	0.394	0.160	Valid
	SI_2	0.524		Valid
	SI_3	0.508		Valid
	SI_4	0.512		Valid
CI	CI_1	0.440	0.160	Valid
	CI_2	0.494		Valid
	CI_3	0.366		Valid
	CI_4	0.293		Valid
F	F_1	0.437	0.160	Valid
	F_2	0.375		Valid
	F_3	0.359		Valid
	F_4	0.354		Valid
TP	TP_1	0.595	0.160	Valid
	TP_3	0.671		Valid
	TP_4	0.674		Valid
PM	PM_1	0.701	0.160	Valid
	PM_3	0.686		Valid
	PM_4	0.603		Valid
	PM_4	0.702		Valid
RP	RP_1	0.660	0.160	Valid
	RP_2	0.311		Valid
	RP_3	0.321		Valid
	RP_4	0.428		Valid
	RP_4	0.341		Valid

Source: own tabulations

Table 6 explains the measurement of validity tests on Moral Awareness, Self-Interest, Company Interest, Friendship, Team Play, Personal Morality, and Rules and Procedures. All indicators of this study are valid. The correlation coefficient of all indicators is higher than the critical value, meaning that all statements in the questionnaire have met the validity requirements.

### 5.3. Regression Analysis

The regression coefficient in an equation shows the direction of change between variables. From this study, it appears that the linear regression coefficient of all independent variables is positive. This proves that the direct relationship to the dependent variable.

The amount of contribution of the independent variables simultaneously to the dependent variable through the coefficient of determination ( $R^2$ ) reaches 0.925. In this multiple linear regression model, the six independent variables simultaneously have contributed 92.5% to the dependent variable. Meanwhile, 7.5% is influenced by other variables not included in this model. The Multiple R-value shown in Table 7 is 73.9%. A strong positive relationship between variables was also seen in this study.

**Table 7.** Partial Test Assertion

Variables	Coeff. regression	t (DF = 148)	Prob.	r <sup>2</sup> Partial
SI	-0.172	-2.692	0.008	-0.220
CI	-0.150	-1.883	0.062	-0.156
F	0.220	2.525	0.013	0.207
TP	0.285	3.084	0.002	0.251
PM	0.217	2.451	0.015	0.201
RP	0.185	3.236	0.002	0.262

$R^2$  Squared = 0.925  
 Multiple R = 0.739  
 F ratio = 28.413  
 Probability = 0.000  
 Constanta = 1.123

Source: own tabulations

There is a significant effect of the Ethical Work Climate simultaneously on Moral Awareness in the Agency of Culture and Tourism of East Kutai Regency as evidenced by the F test. The magnitude of the probability number shows above the predetermined requirements ( $0.000 < 0.05$ ).

The coefficient of partial determination ( $r^2$ ) of the variable Self Interest (-22%), Company Interest (-15.6%), Friendship (20%), Team Play (25.1%), Personal Morality (20.1%), and Rules and Procedures (26.2%). The value of  $r^2$  is intended to determine the extent of the highest contribution of each independent variable to the dependent variable. Of the six ethical work climate factors, are the Rules and Procedures that have a dominant influence on Moral Awareness.

## 6. Discussions

The average value of the informant's response to Self Interest is 2.06 (low). The low level of Self Interest of an organization is one of the employee's rejections of the Ethical Work Climate. The majority of employees always prioritize their own interests above the interests of the agency. The negative influence of Self Interest on Moral Awareness on employees in the Agency of Culture and Tourism of East Kutai Regency is shown by a regression coefficient of 17.2%. The influence of Self Interest on Moral Awareness can occur because employees feel that they have been working with trust and responsibility that upholds the principle of togetherness and prioritizes the interests of many people over personal interests.

The average value of the informants' responses to Company Interest is 3.63 (high). High level of Company Interest from the organization, as the desire of employees towards the Ethical Work Climate. The majority of employees prioritize the interests of agencies. The negative influence of Company Interest on Moral Awareness on employees in the Agency of Culture and Tourism of East Kutai Regency is shown a regression coefficient of 15%. The influence of Company Interest on Moral Awareness of employees, some have not yet fully carried out the work and responsibilities for the interests of the agency. Prioritizing one's own interests can be done by working below the established standards even though this does not interfere with the performance of agencies. However, if employees work optimally and prioritize quality and mutual interests, high work performance can be achieved. This is the direction of the community towards the results of infrastructure development that has high quality.

The average value of the informant's response to Friendship is 3.69 (high). A high level of Friendship is a reflection that there is a good relationship between employees. The positive influence of Friendship on Moral Awareness on employees in the Agency of Culture and Tourism of East Kutai Regency has shown a regression coefficient of 22%. Generally, employees always make attention to the main concern for coworkers. They always work for the common good, with the hope that every individual cares about making decisions, and what is best for them so far.

The average value of the informants' responses to Team Play was 3.75 (high). The high level of Team Play is proof that employees prioritize working in a group that is concerned with shared interests. The positive influence of Team Play on Moral Awareness on employees in the Agency of Culture and Tourism of East Kutai Regency is shown by a regression coefficient of 28.5%. This phenomenon is because employees prefer to work in a team. With the overall compactness model, it will be easier to solve and faster. In addition, working in teams, create more input from various parties and spur the learning process between those who are more senior with juniors.

The average value of the informant's response to Personal Morality is 3.76 (high). The level of Personal Morality, it appears that every employee has a high morality at work. The positive influence between Personal Morality on Moral Awareness on employees in the Agency of Culture and Tourism of East Kutai Regency is shown by the regression coefficient of 21.7%. Both of these close relationships, because employees when working and decision making, always consider what is right and wrong. In addition, they have a personal belief that will guide them in every action and decision taken. Personal belief is something that employees have, i.e trust and tolerance.

The average value of the informants' responses to the Rules and Procedures was 3.77 (high). The level of Rules and Procedures shows that employees are very subject to the rules and procedures set by the agency. The positive influence between Rules and Procedures on Moral Awareness is seen in the achievement of the regression coefficient of 18.5%. The relationship between these two variables, because most employees at work have complied with rules and procedures. Their keys are a measure of the level of morality that needs to be maintained. They are very enthusiastic about following the rules and procedures, so they can get an award (such as promotion and position) faster.

## 7. Implication and Future Work

The Agency of Culture and Tourism of East Kutai Regency is expected to continue to maintain the moral awareness that every employee has. By continuing to maintain this matter in a sustainable manner, a clean employee will be created by always prioritizing morality and mutual interests.

Public expectations of employees at the Agency of Culture and Tourism of East Kutai Regency are to have high moral awareness. Because by having these skills, they will be more confident in the output of agencies that can create public infrastructure (such as infrastructure). If every employee has an ongoing moral awareness, it certainly can shape the aspirations and interests of the community. For example, they must have a moral responsibility for the quality of performance and pay attention to the resulting standards.

This study will be an interesting idea if it can be developed with a variety of variables that have never been studied before, comparison of data objects between agencies, and the addition of samples. It is hoped that in the future researchers can take into account these components so that they become an interesting consideration and policy for government institutions.

## 8. Conclusion

The task of fulfilling or implementing development lies with the Public Works Department because it has responsibilities in planning, programming, development, and maintenance. The Public Works Department at the Regency level in the Borneo region is an agency that has quite severe challenges given



the vast area and distance between regions far. In addition, the toughest challenge of the Agency of Culture and Tourism of East Kutai Regency at the moment is how to implement services and ethical work climate continues during Covid-19.

The hypothesis proposed from this study is acceptable. The components of the Ethical Work Climate are simultaneously proven to have a significant influence on the Moral Awareness of employees in the Agency of Culture and Tourism of East Kutai Regency. Partially, the dominant variable affecting Moral Awareness is Team Play, because employees prioritize regulations and procedures in the Agency of Culture and Tourism of East Kutai Regency in building moral awareness.

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