

Workplace Counterproductive Behavior: The Roles Of Locus Of Control, Organizational Constraints, And Organizational Justice

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Abstract

In light of the fact that unproductive workplace behavior can have a significant negative effect on an organization, it is essential to do research on the factors that play a role in the emergence of unproductive workplace behavior in an organization. The work locus of control, organizational limits, and organizational equality have all been suggested as important factors in the development of counterproductive work behavior by a few previous studies and results based on observations made in the workplace. As a result, this line of research directs us to investigate the influence of those three characteristics on counterproductive behavior in the workplace. This goal will be accomplished by the use of multiple regression investigations, which will be used in the research. The results of a survey using a Likert scale have been analyzed here as part of this study. The key information was collected from 200 individuals who were representatives of the Directorate General of Taxation and came from a variety of work roles, locations, and organizational units. This was calculated by using a non probability sampling combined with the purposive technique. The findings of the hypotheses test have revealed that work locus of control, organizational limits, and organizational justice have a significant impact on counterproductive work behavior both partially and simultaneously. The measurement expressive also shows that the Directorate General of Taxes has a direct inner locus of control, lower organizational constraint discernment, and better organizational justice discernment. It is suggested that Directorate General of Taxes should further improve its internal control in order to complement the employees' self-discipline, maintain its organizational limitations, and ensure that organizational equality is maintained at an appropriate level.

Keywords: work locus of control, organizational constraints, organizational justice, counterproductive work behavior.

INTRODUCTION

Counterproductive Work Behavior (CWB) really has made genuine inconvenient impact for any organization. Kroll Counseling Arrangement detailed that more than two-third (67%) of firms in common have endured at slightest one rate of extortion within the past year cited an representative as the key culprit (Worldwide Extortion Report, 2012). According to research conducted by the National Extortion Specialist (2012), the damage to the economy of the United Kingdom caused by fraudulent activity has been estimated at £73 billion. Based on study of extortion, bribery and debasement in 2012, Australia too experienced a sensational increment of extortion misfortunes from \$105 million in 1997 to \$373 million in 2012 (KPMG, 2012). Indonesian government too has confronted comparative issue related with the extortion. Based on the review report 2012, Government Review Office, called as BPK, detailed potential budgetary misfortunes due to extortion had come to IDR 56.98 trillion in 2012. In a matter of truth, this issue too has affected the business

people in doing commerce in Indonesia as expressed by World Economic Forum (WEF) in their Worldwide Competitiveness Report 2012. According to the report, the inefficient bureaucracy and depreciation of the government are the primary figures responsible for the unfavorable trading conditions that have impact businessmen. Clearly, debasement, conniving, and favouritism not as it were obstruct the citizens getting a open benefit legitimately, but those too lead the citizens pay more costly in arrange to induce the benefit (Dwiyanto et al, 2002). In this way, that was not shocking in 2022 World Economic Forum (WEF) has put Indonesia into 44th on the Worldwide Competitiveness List (GCI). In specific, Directorate Common of Tax assessment (Directorate General of Taxes) as a government institution which has executed a bureaucracy change program moreover has experienced a genuine issue related with extortion control. The fact that there have been several instances of corruption and bribery involving assessing officials in recent years is evidence that the extortion problem has not been dealt with in an effective manner. To put it another way, the Directorate General of Taxes has not been successful in eliminating CWBs as the primary source of frauds within its organization.

In any event, this does not imply that the Directorate General of Taxes makes no effort to control extortion and improve its bureaucracy administrations. Since 2002, in order to support the Indonesian government's bureaucracy transformation program, the Directorate General of Taxes has implemented a program for organization change initiative called modernization. Using data innovation frameworks, a modernization program seeks to implement excellent administration by implementing a straightforward and accountable assessment organization framework. The program is supported by changes to the organization's structure that are based on the work of the Assessment Office and the most up-to-date legal framework. This allows for a more systematic look at each citizen's situation based on a risk assessment. Thus, the unit is separated vertically based on the division of Directorate General of Taxes citizens. This program has modified the work designs, ethos, and standard operational procedures (SOP) in conjunction with the compensation packages program as an external motivation to ensure the success of the bureaucracy change program (Tjiptardjo, 2010). The program has been successful to some extent. The initiative has successfully made efforts toward improving bureaucracy administrations, which have led to increased customer satisfaction. AC Nielsen's review has shown that the Directorate General of Taxes, through its major assessment office received eQ record 81 (on a scale of 100) in 2006, which was then followed by eQ record 78 in 2007. In addition, Corruption Eradication Commission (KPK) has also awarded the Directorate General of Taxes a score of 9.73 for anti-corruption efforts in 2018 and a score of 9.82 for anti-corruption campaign activities. At that time in 2019, KPK has also assigned Directorate General of Taxes a judgment evaluation score of 7.65 points. This score was higher than the office of KPK standard, which is 6.0, and the general normal score, which is 6.4.

Table 1. The Report of Discipline and Punishment (2016-2021)

Type of Punishment	2016	2017	2018	2019	2020	2021
Warning	105	155	382	506	89	0
Light level	36	98	42	61	86	94
Medium Level	37	61	28	33	43	47
Heavy Level	23	41	32	30	32	76
Honorable dismissal without request	0	2	2	3	0	0
Dishonorable dismissal	11	22	19	8	9	3
Honorable discharge as employee candidate	38	23	3	0	0	0
Temporary discharge	4	4	8	16	4	6
Total	254	406	516	657	263	226

Source: Directorate General of Taxes's Internal Report

As seen in table 1, Directorate General of Taxes has faced a variety of cases. According to that data, the number of disciplinary actions taken because of corruption cases increased significantly from 254 cases in 2016 to 516 cases in 2018, and then reached the highest level ever in 2019 with 657 cases. In point of fact, in spite of the fact that the case load at that time was cut down to the smallest amount possible by 226 in 2021, this still appears to be an unsatisfactory number. The information presented above have shown that there is an urgent requirement for Directorate General of Taxes's efforts to minimize the significance of the CWBs. It is abundantly clear that an effort to minimize the CWBs cannot be separated from taking into consideration a few factors that are important to those CWBs. To put it another way, it will be difficult for the organization to keep tabs on the CWBs if it continues to disregard the significance of certain factors that are fundamental to the CWBs.

Hence, due to its critical part in CWBs avoidance, numerous CWBs thinks about have as of now pushed their investigate on examination of CWBs' components, either just particular on one certain calculate, such as thinks about the relationship between CWBs with organizational justice (Holinger and Clark, 1983; Furnham and Siegel, 2012; Khan, Quratulain and Crawshaw, 2012), or, more common by including numerous forerunners (Marcus and Schuler, 2004; Lau, Au and Ho, 2003). Those CWBs thinks about have uncovered an understanding into the reason why representatives act those behaviors. In expansion, Spector et al (2006) accept that each different CWBs have distinctive forerunners. Moreover, an person who lock in in one shape of counterproductive behavior does not fundamental continuously lock in in others since they have distinctive aspect (Sacket, 2002).

Individual factors and organizational variables have been identified as two crucial factors that should be considered for CWBs in a number of academic papers (Lau, Au, and Ho, 2003; Salgado, 2002; Peterson, 2002; Ahmad and Norhashim, 2008). Giacalone and Knouse (1990) conducted a study on identities and found that identity factors can have an effect on the commission of illegal worker activities. Marcus and Schuler (2004) have established in advance that a person who has sufficient self-control would be a very convincing preventative measures for problems associated with CWB acts. An organizational environment study on the other hand has revealed that some occurrences within the workforce function as work stresses that strengthen an unfavorable passionate response, which can then lead to unproductive work conduct as an appearance of behavioral pressure (Fox, Spector, and Miles, 2001).

The emergence of CWB can be attributed to a variety of individual factors. Allen and Greenberger (1980) particularly have accepted that the recognition of power over one's circumstances is a significant factor in the development of unproductive work behavior. Allen and Greenberger (1980) have encourage clarified that this recognition of control has two measurements, internal and external, in which When it comes to securing CWBs, the external is far more effective than the other. People who have an external locus of control (LOC) are more likely to consider external factors in their circumstance, particularly when they are disappointed; as a result, they have a tendency to act harmfully in an effort to change their environment and increase their feelings of control. This is the basis for this theory. Also, Storms and Spector (1987) discovered evidence that is reasonably convincing, suggesting that work locus of control (WLOC) considerably moderates the link between work stressors and work cognitive workload.

CWBs may also be influenced by organizational regulations and fairness. To begin, organizational restrictions are a significant source of work pressures that may prevent employees from translating their inspiration and capacity into a fulfilling work achievement (Dwindles & O'Connor, 1980). This may keep a strategic gap between employees and the achievement of a fulfilling work outcome. Therefore, any regulations that originate from within an organization will undermine the inspiration that employees have for achieving their work goals, which will almost

certainly strengthen CWBs as a reaction to the increased work stress.

Organizational justice may also be linked to CWBs (Kelloway et al., 2007, 2008; Klandermans, 1997, 2002; Opp, 1998; Opp & Gern, 1993; Van Zomeren et al., 2008). According to Furnham and Siegel (2012), individuals who experience fraudulent activity may become dissatisfied with their work, superior, or organization, thereby posing a threat to the organization by exhibiting counterproductive work behaviors. Kelloway et al. (2010) has provided another premise by proposing that counterproductive work behaviors can be understood as a frame of challenge in which organizational individuals express discontent with or seek to fix poor form inside the organization. This idea has been used as a basis for the argument. To put it another way, employees are more inclined to engage in unproductive work behaviors when they believe that those behaviors would be successful in meeting the challenges posed by dangerous circumstances and resolving those challenges.

In light of the literature's findings regarding the significance of WLOC, organizational limitations, and organizational justice in predicting CWBs, there is undeniable evidence that the influence of these three variables on the development of CWBs within the Directorate General of Taxes scope is extremely beneficial. Consequently, this following research will endeavor to analyze the relationship between WLOC, organizational limitations, and organizational justice and the existence of CWBs in Directorate General of Taxes. That will show if those factors are also key contributors to CWBs' Directorate General of Taxes growth.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Counterproductive Work Behavior

Employee's acts within the workforce does not essentially result beneficial result for organization. A couple of the examined behaviors are not only completely opposite to the organization's primary goal, but they are also extremely harmful. These behaviors can manifest themselves in a variety of forms, ranging from those that have a relatively insignificant impact, such as punctuality and absence from work, to those that have a significant impact, such as criminal activity and assault. In addition, there are a few researchers who offer different names and interpretations for the behaviors. Some of the phrasing that has been used is as follows:

1. Employee deviance (Robinson and Bennett, 1995; Bolin and Heatherly, 2002), which have been portrayed as intentional behaviors that abuses critical organizational standards and in so doing undermines the well being of an organization, its individuals, or both (Robinson and Bennett, 1995).
2. Abnormal working environment behavior (Peterson, 2002). Despite the fact that has used different wording, Peterson (2002) has applied similar language to that of Robinson and Bennett in their research.
3. Workplace abnormality (Lawrence and Robinson, 2007). Lawrence and Robinson (2007) have, for all intents and purposes, made use of Robinson and Bennett's definition.
4. Counterproductive behavior (Salgado, 2002; Lau, Au and Ho, 2003; Spector et al, 2006), which have been characterized as any intentional organizational behaviors that influence an individual's work execution or weaken organizational viability (Lau, Au and Ho, 2003).
5. Counterproductive work behaviors (Fox, Spector and Miles, 2001; Marcus and Schuler, 2004; Krischer, Penney and Seeker, 2010; Chang and Smithikrai, 2010), which have been characterized as any activities that are intentionally designed to have an unfavorable influence on organizations and the people working within them. There is a comparison viewpoint on conduct despite the diverse meanings and wordings. The position that is most prevalent among those definitions is that the behavior has an unwanted impact, either on the organization or on the individuals who contribute to the organization.

CWBs may be seen from different perspectives. Consider that CWBs as shapes of workforce hostility, Spector et al (2006) recognized two shapes counterproductive work behavior based on basic rationale that fortify those behaviors, which is unfriendly versus instrumental. Unfriendly hostility is related with negative feelings, most ordinarily outrage, is regularly imprudent, and has hurt as its primary motive. On the other hand, instrumental animosity isn't fundamentally related with feeling and has a few extra objective past hurt (Spector et al, 2006).

Robinson and Bennett (1995) anticipate that typology over will give a few benefits. To begin with of all, that gives significant designs out of the wide run of degenerate behaviors. In expansion, that typology moreover makes a difference distinguishing proof of the connections between these behaviors and their fundamental develops. At last, an capacity to clarify the diverse sorts of work environment aberrance which seem separate distinctive results of distinctive shapes of abnormality is another advantage.

A constraint finding in this ponder is that self-control applies an impact on CWB the estimate of which may shift with the values of other parameters, especially opportunity, but was display at essentially all levels of other individual and circumstance factors. Hence, the ponder comes about point to the conclusion that creating a workforce comprising of adequately self- controlled people would be a exceedingly viable countermeasure for issues related with acts of CWB.

Unexpectedly, this finding is very much in line with Spector's (1982) statement that self-control is a limiting factor of employee well-being due to its capacity to facilitate emotional change and enhance its capacity to deal with pressure at work. Due to the fact that self-control is an immediate response to a disagreeable circumstance, it plays a central role in CWBs' anticipation, as work stressor is the primary indicator of counterproductive work behavior.

Another line of inquiry that has been investigated, specifically focusing on the examination of the relationship between emotion and CWBs and organizational citizenship behaviors (OCB), has shown that higher levels of self-control over a situation tend to increase the likelihood of positive behavior and decrease the likelihood of negative behavior, whereas lower levels of control tend to have the opposite impacts (Spector & Fox, 2002). According to research on locus of control, those who have an inner locus of control do not necessarily believe that they have a greater degree of control, but rather they actively look for situations in which control is possible (Spector, 1982). In contrast, those who have greater moo seen control (facades) over their work environment are more likely to respond counterproductively to organizational unhappiness (Allen & Greenberger, 1980). These individuals do this as a way to prolong the sense of control they have over their work environment.

In addition, research on emotional and occupational stressors has suggested that situational constraints in organizations have a strong connection with full of feeling strains, such as dissatisfaction and work disappointment (Diminishes & O'Connor, 1988; Villanova & Roman, 1993), as well as with the side-effects of work dissatisfaction such as intentional inactivity and performance declining (Carsten & Spector, 1987). According to Spector and Jex (1998), organizational constraints is anticipated to correspond with CWBs due to the fact that it has a negative impact on performance.

Many scholars that focused on CWB's field argued for organizational justice as a constraint determining factor. Kelloway et al. (2010) argued that CWBs can be viewed as a form of challenge in which organizational members communicate their dissatisfaction with or try to address poor conduct within the organization. In other words, when individuals are faced with a toxic situation, they are more likely to commit to engaging in counterproductive professional behavior if they believe it will help them overcome the risk. In fact, experimental data (Kelloway et al., 2007, 2008; Klandermans, 1997, 2002; Opp, 1998; Opp & Gern, 1993; Van Zomeren et al., 2008) support the idea that a sense of injustice could be a key starting point for a challenge.

Work Locus of Control

WLOC was derived from LOC hypothesis but applied to work environments, where locus of control refers to people's attribution of events' causes or control to themselves or the outside world (Spector, 1982). In other words, the LOC refers to an expectation that one's rewards, fortifications, or results in life are influenced either by one's own activities (internality) or by the strengths of others (externality) (Spector, 1982). On the other hand, WLOC is defined as the extent to which employees recognize that they control the situation (Fox and Spector, 1999). WLOC is significant and has a direct impact on the performance of workers when they are on the job (Spector, 1982). This is because the situation has become more complex.

WLOC consists of two essential measurements named "internal" and "external," both of which are used to determine how individuals attribute control of events to occur to themselves rather than to the external environment. According to Spector and O'Connell (1994), internal beliefs represent a conviction that people have control over their own personal advantages, but external beliefs point to a conviction that other people or luck control achievements.

Organizational Constraints

Situational factors within the workforce act as a facilitator or inhibitor of employees' performance; therefore, organization constraints refer to circumstances within the workforce that quickly expect workers to use their significant abilities and motivation, but are beyond the immediate control of individuals (Villanova and Roman, 1995). Spector and Jex (1998) also proposed a comparative definition of organizational constraint, defining it as circumstances or factors that prevent employees from translating capacity and effort into high levels of work execution.

Organizational Justice

Organizational justice is defined as an individual's assessment of the moral and ethical standing of administrative conduct (Cropanzana, Bowen, and Gilliland, 2007). This is because organizational justice provides individuals with a sense of the ethical respectability of how they are treated by the organization, which in turn impacts their relationship with managers. Thus, organizational justice refers to decency in an organization, which helps employees develop a positive attitude toward the company (Aryee et al., 2002). Spector (1982) found that summaries of LOC writing suggest that LOC may be a key identity variable in organizational research and hypothesis; consequently, it may be important to serve as a mediator in tests of the anticipation hypothesis and may help clarify behavior in a variety of organizational contexts. In addition, Spector and O'Connell (1994) discovered that internals had reduced levels of work stressors and work unease after affecting behavioral responses to experienced dissatisfaction. Storms and Spector (1987) found some support for the role of WLOC as a mediator in the relationship between dissatisfaction and behavioral response, particularly for violence. As a concept describing how individuals perceive control over their environment and themselves, WLOC is a crucial determinant of CWBs, as negative behavioral responses are more probable when employees perceive low control of the situation (Allen and Greenberger, 1980). Allen and Greenberger (1980), proponents of this theory, have clarified that while restriction in harmful acts may increase the external's feelings of control, the internal WLOC will be more focused on examining their claim behavior to determine how they can make improvements that will prevent them from engaging in risky actions.

A few of empirical considerations have supported an essential component of the WLOC, leading both to dissatisfaction and to CWBs. Both Fox and Spector (1999) and Storms and Spector (1987) showed a significant connection between work locus of control (outside) and counterproductive behavioral responses to organizational dissatisfaction. Fox and Spector (1999) identified a relationship between locus of control and frustration. Bechtoldt et al. (2007) discovered

that self-control was negatively associated to organizational aberrance, which speaks to counterproductive work conduct that has organization as the aim. These findings supported the previous results that were made. As a result of the dedication that was put into evaluating a significant portion of WLOC in order to predict counterproductive work behavior, which has been examined on the hypotheses and the research discoveries that have been presented previously, this study proposes hypothesis 1:

H₁: The work locus of control will have a negative effect on an instance of counterproductive work behavior.

As work stressors have long played a prominent role in theory and concerning counterproductive work behavior, it is inevitable that organizational constraint must be considered, as it is a significant source of work pressure. As crucial work stressors, organizational constraints prevent employees from translating their inspiration and capacity into satisfying work accomplishments (Diminishes & O'Connor, 1980). A few empirical studies on organizational constraint have found a correlation between the constraint and work satisfaction, dissatisfaction, and CWBs as a negative behavioral response to work stressor. According to Fox and Spector's (1999) research, organizational constraints were negatively correlated with job satisfaction and strongly associated with dissatisfaction. This line of thought has also uncovered a crucial connection between organizational constraints and behavioral responses. Due to efforts assessing a critical aspect of organizational limitations to anticipate counterproductive work behavior as have been examined on ideas and the research findings above, this study proposes hypothesis 2 :

H₂: Organizational constraint have positive impact on counterproductive work behavior.

Various academic works have been proposed to define the relationship between organizational justice and counterproductive work behaviors. A negative perception of organizational justice causes negative emotions, which in turn motivate counterproductive work behaviors. For instance, Fox and Spector (1999) suggested that poor manners can be conceptualized as a source of stress which contributes to strain or dissatisfaction and eventually fosters counterproductive work behavior (Fox, Spector, and Miles (2001); Skarlicki and Folger (1997); Spector (1975); Spector and Fox (2002); Storms and Spector (1987)). In addition, the value hypothesis posits that an unfavorable emotion such as disappointment recognition may prompt employees to alter their behavior, either by reducing their commitments or increasing their rewards rapidly, which are both examples of counterproductive work behavior (Flaherty and Greenery, 2007).

Inevitably, observational finding from Devonish and Greenidge (2010) that looking at the relationship between three measurements of organizational justice and CWBs has appeared that those three measurement of justice factors altogether and adversely affected on CWB-O. Based on that think about, distributive justice, procedural justice and associations justice were adversely connected with CWBs. Essentially, Demir (2011), who has analyzed the impact of organizational justice, believe, and commitment on counterproductive work behavior, has found that organizational justice is altogether and has negative relationship with counterproductive work behavior. In light of the preceding explanation, the following are some hypotheses 3:

H₃: Organizational justice have negative impact on counterproductive work behavior

RESEARCH METHOD

This investigation focuses on speculating the connection between WLOC, organizational constraints, and organizational justice and CWB's increased in Directorate General of Taxes. In order to achieve this objective, the questionnaire is used as a primary instrument to collect information for the research examination. Population is the total number of individuals or objects of interest, or the estimate derived from all individuals or objects of interest (Lind, Marchal, and Wathen, 2012). Since Directorate General of Taxes has been chosen as the object of interest for this study, the population for this study includes the entire Directorate General of Taxes employees, which extends from Java region to non-Java region and from headquarters office to KP2KP office. It is necessary to select a suitable testing strategy in order to generate result that accurately reflect population characteristics. In this consideration, a non-probability test with a purposive and standard sampling method is selected as the data collection strategy. In order to assess the effectiveness of the proportional inspecting strategy, a survey distribution approach will be employed, taking into consideration the transportation range of Directorate General of Taxes's representatives.

Table 2. The Distribution of Directorate General of Taxes's Employees

Region	Organization unit	Employee	%
Java	Kantor Pusat	3.173	9,55%
	Kantor Wilayah	2.824	8,5%
	Kantor Pelayanan Pajak (KPP)	15.600	46,95%
Out of Java	Kantor Wilayah	1.744	5,25%
	Kantor Pelayanan Pajak (KPP)	9.220	27,75%
	Kantor Pelayanan Penyuluhan dan Konsultasi Perpajakan (KP2KP)	665	2%
Total		33.227	100%

Source: Directorate General of Taxes's Employee and Financial System

There are two source information that will be utilized, which include primary and secondary data. The primary data for this study is derived from a survey. The questionnaires were distributed online, accompanied by a cover letter ensuring anonymity and voluntary participation. The survey employ Likert scales, with response options ranging from 1 (strongly disagree with this idea) to 5 (strongly agree). Using Directorate General of Taxes's internal mail, the surveys were distributed to Directorate General of Taxes's employees from July 25, 2020 to August 25, 2021

Table 3. The Research Sample

Region	Organization unit	%	Sample	
			Collected	Processed
Java	Kantor Pusat	9,55%	33	19
	Kantor Wilayah	8,5%	18	17
	Kantor Pelayanan Pajak (KPP)	46,95%	103	94
Out of Java	Kantor Wilayah	5,25%	26	11
	Kantor Pelayanan Pajak (KPP)	27,75%	72	55
	Kantor Pelayanan Penyuluhan dan Konsultasi Perpajakan	2%	12	4
	Total	33.227	264	200

Source: Primary data

The survey consists of 45 questions divided into two different parts. The first section consists of four questions regarding the respondents' descriptive information, including their sex, job position, organizational unit, and location. In the second section, there are 41 questions covering work locus of control, organizational constraints, and organizational justice, and counterproductive work behaviors. The instruments for the questionnaire are listed in the table below.

Table 4. Questionnaire Design

No	Question
	<i>The Counterproductive Work Behavior</i>
1	Taken property from work without permission
2	Spent too much time fantasizing or daydreaming instead of working
3	Falsified a receipt to get reimbursed for more money that you spent on business expenses
4	Taken an additional or longer break than is acceptable at your workplace
5	Come in late to work without permission
6	Littered your work without permission
7	Neglected to follow your boss's instructions
8	Intentionally worked slower that you could have worked
9	Discussed confidential company information with an unauthorized person
10	Used an illegal drug or consumed alcohol on the job
11	Put little effort into your work
12	Dragged out work in order to get overtime
	<i>The Work Locus of Control</i>
1	On most jobs, people can pretty much accomplish whatever they set out to accomplish
2	If you know what you want out of a job, you can find a job that gives it to you
3	Getting the job you want is mostly a matter of luck
4	Promotions are usually a matter of good fortune
5	Promotions are given to employees who perform well on the job
6	It takes a lot of luck to be an outstanding employee on most jobs
7	People who perform their jobs well generally get rewarded
8	The main difference between people who make a lot of money and people who make a little money is luck
	<i>The Organizational Constraints Questionnaire</i>
	How often do you find the difficulty to do your job because of:
1	Poor equipment or supplies
2	Organizational rules and procedures
3	Other employees
4	Your supervisor
5	Lack of equipment or supplies
6	Inadequate training
7	Interruptions by other people
8	Lack of necessary information about what to do or how to do it
9	Conflicting job demands
10	Inadequate help from others
11	Incorrect instruction
	<i>Distributive Justice</i>

No	Question
1	To what extent are you fairly rewarded considering the responsibilities that you have?
2	To what extent are you fairly rewarded taking into account the amount of education and training that you have had?
3	To what extent are you fairly rewarded in view of the amount of experience that you have?
4	To what extent are you fairly rewarded for the amount of effort that you put forth?
5	To what extent are you fairly rewarded for work that you have done well?
6	To what extent are you fairly rewarded for the stress and strains of your job? Procedural Justice
7	The organization's procedures and guidelines are very fair
8	The procedure the organization use to make decisions are not fair (reverse-score)
9	I can count on the organization to have fair policies
10	We don't have any fair policies at the organization (reverse-score)

Multiple linear regression analyses were used to examine the relationship. When the p-value is less than 5%, the independent variables are deemed to have a significant effect on the dependent variable. Goodness of fit of the regression condition of this research utilizing R2 values and the F test for a number of direct regression studies in SPSS. The analyst also conducts a number of classical assumptions tests. After the classical assumptions are confirmed, a researcher begins to analyze the data and test the hypothesis that has been proposed by utilizing multiple regression tests conducted simultaneously and partially with SPSS version 19.0.

RESULT AND DISCUSSION

Respondent Characteristic

The distribution of respondents included in this analysis is representative of 200 respondent characteristics. In the following table , a characteristic of the respondents is displayed:

Table 5. The Respondent Characteristic

Category	Items	Frequency	Percentage
Sex	Male	156	78%
	Female	44	22%
Region	Java	130	65%
	Outside Java	70	35%
Organization Unit	Headquarter	19	9,55%
	Region Office	28	13,75%
	Tax Service Office	149	74,70%
	Tax Service, Dissemination, and Consultation Office	4	2%
Job Position	Structural	159	20,5%
	Functional	41	79,5%

Source: Processed of Primary Data

In accordance with Table, the majority of respondents based on gender category are male (78%). Initially, Directorate General of Taxes is a government institution that has a vertical unit, a lower level typically operates in a region outside the Java territory. Directorate General of Taxes routinely transfers its employees from one location to another as it expands. Therefore, Directorate General of Taxes has chosen to employ more male employees in order to adapt to these

circumstances, as male employees are more easily able to be transferred to another organization unit in the region than their female counterparts. Based on the locale category, 65% of all representatives belong to the Java region. The main goal of this assignment is to maximize tax collection in Java as the commercial hub with the highest tax potency.

Descriptive Statistic

Table 6. The General Statistic Descriptive

Variable	Mean	SD	Correlation			
			WLOC	OC	OJ	CWB
Work Locus of Control (WLOC)	2,94	0,532	1,00	(0,46)	(0,21)	(0,84)
Organizational Constraints (OC)	3,12	0,989	(0,46)	1,00	0,15	0,29
Organizational Justice (OJ)	2,22	0,64	(0,21)	0,15	1,00	(0,32)
Counterproductive Work Behavior (CWB)	4,45	0,646	(0,84)	0,29	(0,32)	1,00

Source: Processed of Primary Data

As shown on table 7, the work locus of control variable consists of 8 questions which separated into 4 questions about internal work locus of control the other 4 about the external. The mean is 2.94, and the standard deviation is 0.532, indicating that respondents tend to have a direct internal locus of control. In other words, respondents' locus of control is both internal and external.

Table 7. The Statistic Descriptive of Work Locus of Control

No.	Items	Mean	SD
1	Self belief in accomplishing the target	2.56	0.517
2	Self belief in obtaining the appropriate job	2.69	0.526
3	Considering the luck in getting the job	2.93	0.572
4	Considering the fortune in getting promotions	3.08	0.579
5	Self belief that promotions are a result of well performance	3.01	0.491
6	Considering the luck to be an outstanding employee	3.17	0.559
7	Self belief that rewards are a result of well performance	3.06	0.498
8	Considering the luck in getting money	3.03	0.515

Source: Processed of Primary Data

Table 8 has appeared the score of organizational constraint variable is 3.12 with standard deviation is 0.989. This result reveals respondents' satisfaction for organizational constraints. It indicates that there are no significant organizational constraints preventing respondents from achieving their highest level of work performance.

Table 8. The Statistic Descriptive of Organization Constraints

No.	Items	Mean	SD
1	Constraint from poor equipment or supplies	3.04	1.012
2	Constraint from organizational rules and	2.86	0.957
3	procedures	3.32	0.985
4	Constraint from other employees	3.26	1.022
5	Constraint from your supervisor	3.26	0.999
6	Constraint from lack of equipment or supplies	2.98	0.987
7	Constraint from inadequate training	3.23	0.986

No.	Items	Mean	SD
8	Constraint from interruptions by other people	2.86	1.004
	Constraint from lack of necessary information		
9	about what to do or how to do it	2.87	1.031
10	Constraint from conflicting job demands	3.07	0.980
11	Constraint from inadequate help from others	3.55	0.923
	Constraint from incorrect instruction		

Source: Processed of Primary Data

In Table 9, the respondents' perceptions of organizational justice are positive. Using 10 questions, six of which relate to distributive justice and four to procedural justice, this investigation finds that the mean score for the organizational justice variable is 2.22, with a standard deviation of 0.64. As a result, it appears that the organization has provided reasonable strategy and rules for all employees and treated all of their representatives fairly. The perception of organizational justice is largely endorsed by distributive justice perception, which has mean score of 2.10 and a standard deviation score of 0.63, as compared to procedural justice perception, which has a normal cruel score of 2.47 and a normal standard deviation score of 0.663. In other words, the employees' perception of distributive justice exceeds their perception of procedural justice.

A high mean score for this variable, which is 4.45 with a standard deviation of 0.64, indicates that respondents have a negative attitude toward counterproductive work behavior. It implies that employees have reduced any counterproductive work behaviors within the organization. This result may also validate the previous research which indicates a decline in counterproductive workplace behavior within the organization.

Table 9. The Statistic Descriptive of Organization Justice

No	Items	Mean	SD
1	Fairly rewarded considering the responsibilities	2,01	0,618
2	Fairly rewarded considering education and training	2,01	0,593
3	Fairly rewarded considering the amount of experience	2,09	0,600
4	Fairly rewarded considering the amount of effort	2,08	0,657
5	Fairly rewarded considering the well-job done	2,14	0,663
6	Fairlyrewarded considering the stress and strains	2,26	0,620
7	Fair procedures and guidelines	2,31	0,645
8	Unfair procedure in making decisions	2,38	0,668
9	Fair policies	2,43	0,645
10	Unfair policies	2,50	0,695

Source: Processed of Primary Data

Validity and Reliability Test

Validity analysis is performed to determine the degree of trustworthiness of the instrument utilized in data collection. The examination of validity is conducted by comparing the r value to the r table. The instrument's level of validity will indicate the extent to which the information collected does not deviate from its portrayal of the addressed factors. The validity test result indicated that all survey questions derived from four factors are significant.

Table 10. Validity Test

Items	Variables							
	Work Locus of Control		Org. Constraints		Org. Justice		CWB	
	Pearson Correlation	Sig (2-tailed)	Pearson Correlation	Sig (2-tailed)	Pearson Correlation	Sig (2-tailed)	Pearson Correlation	Sig (2-tailed)
1	0.789	.000	0.631	.000	0.808	.000	0.548	.000
2	0.794	.000	0.719	.000	0.829	.000	0.524	.000
3	0.765	.000	0.636	.000	0.830	.000	0.503	.000
4	0.780	.000	0.682	.000	0.850	.000	0.604	.000
5	0.753	.000	0.687	.000	0.812	.000	0.540	.000
6	0.793	.000	0.705	.000	0.818	.000	0.497	.000
7	0.696	.000	0.662	.000	0.821	.000	0.702	.000
8	0.695	.000	0.776	.000	0.844	.000	0.588	.000
9	-	-	0.580	.000	0.796	.000	0.509	.000
10	-	-	0.760	.000	0.791	.000	0.291	.000
11	-	-	0.688	.000	-	-	0.612	.000
12	-	-	-	-	-	-	0.500	.000

Source: Processed of Primary Data

Reliability test indicates the extent to which the estimation instrument can provide reliable estimations when it is performed multiple times. According to table, the value of cronbach alpha for each variable based on reliability test results is greater than 0.6 demonstrates that all factors are reliable (Sekaran, 2000).

Table 11. The Reliability Test

Variable	Cronbach Alpha	Items
Work Locus of Control	0.894	8
Organizational constraints	0.885	11
Organizational justice	0.945	10
Counterproductive Work Behavior	0.772	12

Source: Processed of Primary Data

Classical Assumption Test

Table 12. The Multicollinearity Test

Variable	Correlations			Collinearity Statistic	
	Zero-order	Partial	Part	Tolerance	VIF
Organizational constraints	-.084	-.086	-.076	.998	1.002
Organizational justice	.286	.353	.333	.977	1.024
Counterproductive Work Behavior	-.319	-.383	-.366	.978	1.022

Source: Processed of Primary Data

The variables employees locus of control, organizational constraint, and organizational justice have VIF values less than 10 and robustness values greater than 0.10, as shown in the table above. Therefore, it can be concluded that there is no multicollinearity issue in this case. The purpose of the normality test is to determine whether or not the regression model's dependent variable and independent variables have a normal distribution. The distribution of a good regression model

should be normal or nearly normal (Ghozali, 2001). Normal distribution would create a straight diagonal line, which will be compared to the residual diagonal line when plotting the data. If the residual data distribution is normal, the line describing the data will follow the diagonal. In addition, Kolmogorov Smirnov (KS) could also be used to test for normality. Using this Kolmogorov Smirnov test, the data are regarded normal if the value of Asymp. Sig. (2 - tailed) is greater than 0.05. Figure 1's graphs data line follows the sloping line, indicating that the data displayed is normal. The normality is supported by table 13, in which the significance scores for all factors are greater than 0.05.

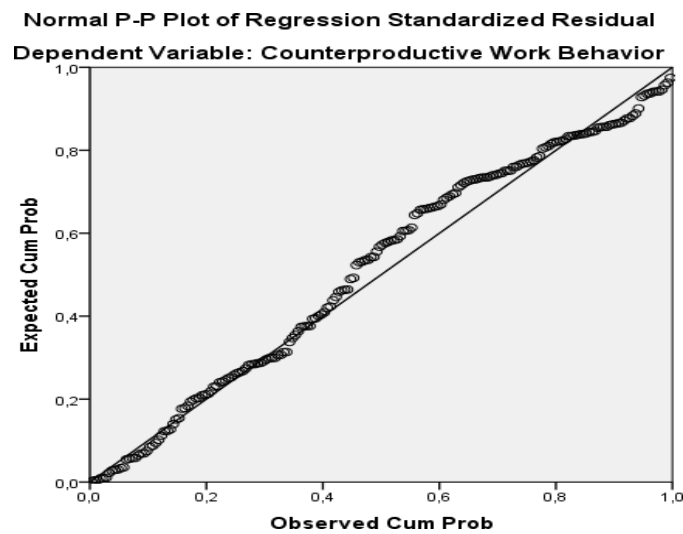


Figure 1. Normality Test

Table 13. The Kolmogorov-Smirnov Test
One-Sample Kolmogorov-Smirnov Test

		Work Locus of Control	Organizational Constraint	Organizational Justice	Counterproductive Work Behavior
N		200	200	200	200
Normal Parameters ^{a, b}	Mean	23,52	34,28	22,18	53,41
	Std. Deviation	3,233	7,421	5,249	4,285
Most Extreme Differences	Absolute	,094	,066	,096	,095
	Positive	,051	,066	,096	,062
	Negative	-,094	-,040	-,094	-,095
Kolmogorov-Smirnov Z		1,330	,926	1,351	1,340
Asymp. Sig. (2-tailed)		,058	,357	,052	,055

a. Test distribution is Normal.

b. Calculated from data.

Heteroscedasticity test results showed that the critical value of work locus of control was 0.896, organizational constraint centrality was 0.832, and organizational justice was 0.832. This suggests heteroscedasticity does not affect this model.

Table 14. Heteroscedasticity Test

			Correlations			
			Unstandardized Residual	Work Locus of Control	Organizational Constrain	Organizational Justice
Spearman's rho	Unstandardized Residual	Correlation Coefficient	1,000	-,009	-,009	-,015
		Sig. (2-tailed)	.	,898	,899	,832
		N	200	200	200	200
Work Locus of Control		Correlation Coefficient	-,009	1,000	-,042	-,031
		Sig. (2-tailed)	,898	.	,556	,663
		N	200	200	200	200
Organizational Constrain		Correlation Coefficient	-,009	-,042	1,000	,134
		Sig. (2-tailed)	,899	,556	.	,059
		N	200	200	200	200
Organizational Justice		Correlation Coefficient	-,015	-,031	,134	1,000
		Sig. (2-tailed)	,832	,663	,059	.
		N	200	200	200	200

In a regression, autocorrelation test ensures no association between values of the same variable or data series at different periods. This study uses the Durbin Watson test or DW for autocorrelation test. Santoso (2001) said a regression model is autocorrelation-free if $dU < DW < 4-dU$. Table 15 reveals the Durbin-Watson (DW) value of 1.885, which places the autocorrelation in the free area between 1.7582 and 2,242 ($2,242 < DW < 1.7582$). This demonstrates the model in this study follows standard assumptions for positive and negative autocorrelation.

Table 15. Durbin-Watson Table

Model	Change Statistics					Durbin-Watson
	R Square Change	F Change	df1	df2	Sig. F Change	
1	,221	18,516	3	196	,000	1,855

a. Predictors: (Constant), Organizational Justice, Work Locus of Control, Organizational Constrain

b. Dependent Variable: Counterproductive Work Behavior

Hypothesis Test

This investigation employs multiple regression simultaneously or partially. A simultaneously test is conducted to determine whether independent variables have a simultaneous effect on dependent variable. Comparatively, a partial test was conducted to determine whether there is a partial effect of work locus of control factors, organizational limitations, and organizational justice on counterproductive work behavior factors.

Table 16. Multiple Regression Test Result

Model	β	t	Sig.	Description
(Constant)	55.821	21.521	.000	
Work Locus of Control	-,101	-1.206	.000	H ₁ accepted
Organizational Constraint	,194	5.278	.000	H ₂ accepted
Organizational Justice	-,302	-5.807	.000	H ₃ accepted

Source: Processed of Primary Data

To begin, we will discuss the first hypothesis, which investigates how Directorate General of Taxes's work locus of control influences the company's counterproductive work conduct. Table 15 shows that the work locus of control variable has a t value of -1.206 and a significance likelihood

value of 0.000 or less than 0.05. This indicates that the value is statistically significant. The work locus of control has a negative influence on counterproductive work behavior. The results of the factual T-test, as shown in table 16 above, also indicate that organizational constraints have no positive effect on counterproductive work behavior, is rejected. Due to the fact that the t-value of the organizational constraint variable is 5.278, with a significance likelihood value of 0.05, this validates the hypothesis 0.000 which is less than 0.05. It suggests that that the organizational constraint includes a positive impact on counterproductive work behavior. The result of table 16 indicates that the t-value of the organizational justice variable is -5.807 with a significant likelihood value of less than 0.05, thereby confirmed the alternative hypothesis of the third hypothesis. The third hypothesis contains an incorrect presumption that organizational justice has no negative effect on counterproductive work behavior and an alternative hypothesis that organizational justice does have a negative effect on counterproductive work behavior. It has been determined that organizational justice has a negative effect on counterproductive work behavior.

Accordingly, the statistical result of β value also has in line with t- test result. The β value of -0.101 has showed the variable of work locus of control (X1) has a negative effect on counterproductive work behavior (Y), while the β value of 0.194 has revealed the constraints of organizational variables (X2) has a positive influence on counterproductive work behavior (Y), and finally organizational justice variables (X3) has a negative effect on counterproductive work behavior (Y) with a β value of -0.302. Furthermore, the coefficient of determination value in this study, which essentially measure how far the regression model's ability to explain variation in the dependent variable, has implied that 20.9 % of the variance (R Square) in counterproductive work behavior variable has been significantly explained by the three independent variables which encompass work locus of control, organizational constraint, and organizational justice since has the R-square of 0.209. Small R squared value means that the ability of the independent variables in explaining variation in the dependent variable is not quite powerful. Supported the result of simultaneous test based on R square, F statistical test in this study has showed that the variables of work locus of control, organizational constraint, and organizational justice are jointly significant effect on counterproductive work behavior in Directorate General of Taxes since has the results of the statistical test F at 18,516 with the significance value at 0,000 which is less than 0.05.

Table 17. Coefficient of Determination Test Result

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,470 ^a	,221	,209	3,812	,221	18,516	3	196	,000	1,855

a. Predictors: (Constant), Organizational Justice, Work Locus of Control, Organizational Constrains

b. Dependent Variable: Counterproductive Work Behavior

CONCLUSION

According the analysis of the relationship between work locus of control, organizational constraints and organizational justice toward counterproductive work behavior, there are some conclusions which encompass:

- a. The study in Directorate General of Taxes shows that variable of work locus of control has negatively influenced counterproductive work behavior.
- b. The study in Directorate General of Taxes shows that variable of organizational constraint has positively influenced counterproductive work behavior

- c. The study in Directorate General of Taxes shows that variable of organizational justice has negatively influenced counterproductive work behavior
- d. Directorate General of Taxes has already conducted some effort to minimize the emergence of counterproductive work behavior through implementation of government internal control system and applying strategic HR management.

This recent study suggests examining more counterproductive work behavior determinants in the future study to identify any potential determinants that could stimulate the emergence counterproductive work behavior. Eventually, this study also recommends the future study to examine the influence of Directorate General of Taxes's implementation of government internal control system and strategic HR management to counterproductive work behavior determinants and also its impact on counterproductive work behavior.

This later ponder proposes looking at more counterproductive work behavior determinants within the future consider to recognize any potential determinants that seem fortify the rise counterproductive work behavior. In the long run, this study too suggests long haul consider to look at the influence of Directorate General of Taxes's execution of government inner control framework and key HR administration to counterproductive work behavior determinants conjointly its affect on counterproductive work behavior.

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