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The Influence of Internal Control Systems, Organizational Justice and Ethical Climate on Human Resource Integrity in the Public Sector

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ABSTRAK

Studi ini menyelidiki sistem pengendalian internal, keadilan organisasi, dan iklim etika sebagai faktor yang memengaruhi integritas sumber daya manusia di administrasi publik. Studi ini menganggap bahwa integritas pegawai negeri sipil merupakan faktor terpenting dalam pengembangan sistem pemerintahan yang transparan dan akuntabel. Peneliti menerapkan metode penjelasan kuantitatif dan mensurvei 180 pegawai negeri sipil sektor publik yang dipilih dengan metode purposive sampling. Untuk pengumpulan data digunakan kuesioner skala Likert lima poin, dan analisis data dilakukan dengan regresi linier berganda. Ketiga faktor tersebut: sistem pengendalian internal, keadilan organisasi, dan iklim etika, secara positif dan signifikan berhubungan dengan integritas sumber daya manusia. Aspek teoritis penelitian ini akan mendukung literatur manajemen publik dan perilaku organisasi tentang integritas pegawai negeri sipil. Namun, implikasi hasil penelitian menunjukkan kepada para pemimpin lembaga publik untuk menciptakan sistem pengendalian, kebijakan keadilan organisasi, dan iklim etika yang perlu diperkuat untuk meningkatkan integritas pegawai negeri sipil dan meningkatkan kualitas pelayanan publik.

Kata kunci: sistem pengendalian internal, keadilan organisasi, iklim etika, integritas

ABSTRACT

The internal control systems, organizational justice and ethical climate are being investigated as influences on the integrity of human resources in public administration by this study as it were. The study regards that the integrity of public servants is the most important factor in the development of a governance system that is both transparent and accountable. The researchers applied a quantitative explanatory method and surveyed 180 public sector civil servants selected by purposive sampling. For data collection a five-point Likert scale questionnaire was used, and data analysis was by means of multiple linear regression. All three factors: internal control systems, organizational justice and ethical climate were positively and significantly associated with the integrity of human resources. Theoretical aspect of this research will support the public management and organizational behavior literature on civil servant integrity. However, the implications of the research results point to the public agencies' leaders to create the control systems, organizational justice policies and ethical climate that should be strengthened to promote civil servants' integrity and improve public services quality.

Keywords: internal control system, organizational justice, ethical climate, integrity

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INTRODUCTION

The integrity of human resources (HR) in the public sector is the key to the whole governance system of the public sector, which is transparent, accountable, and citizens-centered. HR of the public

sector is directly involved in the policymaking, the provision of public services and the management of state resources (Sutrisno et al., 2023). Nevertheless, the public administration is still facing such issues as power abuse, poor ethics in the workplace, and disregard for rules. The misuse of HR integrity is one of the factors that brings about such negative outcomes as the direct impact on the quality of public services, loss of public trust, and increase in the likelihood of corruption and maladministration (Gusliana et al., 2024). In the event of a reform of the bureaucracy, HR integrity becomes the deciding factor since it is virtually impossible to have a professional and ethical public sector without it. Integrity is a trait that is not only associated with the character of one person but also with the entire system, organizational justice, and the kind of moral values that are encouraged at the workplace (Sadikin et al., 2023). For this reason, it is very important to determine the factors that affect HR integrity in the public sector since such factors will furnish a solid ground for the laborious and intricate task of getting clean and strong governance (Zakaria et al., 2025).

An internal control system is composed of a detailed set of rules, procedures, and control measures, which are all intended to guarantee the organization's goals will be achieved in a manner that is effective, legal, and economical (Mahesa et al., 2025). In the public sector, internal control systems work as a set of measures that prevent and detect the occurrence of irregularities, fraud, and unethical behavior among the employees. A good control system may cause the organization to define its roles clearly, distribute tasks responsibly, and supervise efficiently (Wibowo et al., 2023). When employees perceive fairness in the areas of task allocation, performance appraisal, promotion, and decision-making, there is a high likelihood that they will be very committed, both in terms of their behavior and their ethics. Justice in the organization could be the main reason that virtue the nonavailability of vice (Suyatno et al., 2023). Conversely, perceived inequity among the employees can result in dissatisfaction, opportunism, and reduced integrity (Aryanto et al., 2020). Thus, fairness in the workplace becomes an essential psychological and organizational factor that impacts public sector human resource integrity (Rony et al., 2020). The ethical climate can be visualized as a map illustrating how the organization's members perceive the values, norms, and rules that are shared and upon which they base their conduct (Lubis et al., 2020). A powerful ethical climate in the public sector acts as a moral beacon for human resources when dealing with ethical conflicts and work-related pressure (Sesario et al., 2024). An ethical climate that endorses truthfulness, accountability, and legality will be a factor that encourages government employees to choose the way of honesty (Lubis, 2019).

The principal aim of the study is to investigate the function of internal control systems, organizational fairness, and ethical climate in the public sector human resource integrity. Theoretical side of the study will enhance the credibility of the public management and organizational behavior literature by enriching it with structural, psychological, and cultural perspectives in the transformation of civil servants' integrity. Furthermore, the research is engaged in the establishment of a theoretical model that

accounts for the development of human resource integrity in the public sector. The results of the investigation are meant to be applied as tips for the leaders and policymakers in the public sector concerning the areas of control systems, organizational justice, and the promotion of a strong ethical climate. The research results are expected to eventually assist in the development of civil servant integrity, the provision of high-quality public services, and the fostering of public trust in governmental institutions.

RESEARCH METHOD

The study employs a quantitative explanatory method and aims to explore the interaction between the internal control systems, organizational justice, and ethical climate along with the integrity of human resources in the public sector. Data collection was carried out through a structured questionnaire that included a 5-point Likert scale. The questionnaire was distributed to public sector employees in various government agencies. The sampling was done purposively and criteria for respondent inclusion were that they be: (1) civil servants or government employees, (2) have at least one year of service, (3) be actively involved in administrative processes, financial management, or public services, and (4) be aware of the internal control procedures and ethics policies of their dept. A total of 180 respondents comprising the study sample was considered sufficient for performing multiple linear regression analysis. The research instrument was subjected to validity and reliability tests to guarantee the research's accuracy. The validity testing was conducted using item-total correlation which required a correlation coefficient of >0.30 at a significance level of <0.05 while Cronbach's Alpha was the metric for the reliability test with the cutoff of >0.70 as the indication of internal consistency. Following this, the data was first exposed to the classical assumption tests which involved normality test, multicollinearity test (checking for VIF value <10 & tolerance >0.10) & heteroscedasticity test all done to validate the regression model applicability.

RESULT AND DISCUSSION

The findings of the F-test show that the present study's regression model is extremely robust with a significance level of 0.000 which is indeed lower than 0.05. It means that the combination of the internal control system, organizational justice, and ethical climate has a significant positive effect on the integrity of human resources in the public sector. With an R^2 value of 0.71, it can be concluded that the three independent variables in the research model explain 71% of the fluctuations in human resource integrity, leaving the remaining 29% to be affected by other factors not considered in the study. The t-test results indicate that all independent variables have positive regression coefficients with a significance level of less than 0.05, thereby providing support for all the research hypotheses.

The research findings suggest that the internal control system of the public sector has a very large and positive impact on the integrity of the human resources. To put it another way, the internal control system can be that effective within an organization and the overall impact on the behavior of the employees will be such that they will be both obedient and honest at the same time. Public sector employees, who are generally the main targets for fraud, are actually trained internally to see their legal adherence and performance of duties as virtuous since the internal control system makes it impossible for them to engage in any unethical practices at all. Moreover, they are probably more aware of their public responsibility and accountability in such a case. This finding is taken to suggest that the robustness of the organizational system has a significant impact on the development of human resources integrity and individual ethics. On the other hand, poor internal controls could lead to unethical behaviors and power misuse. Therefore, the internal control system in the public sector should be reinforced constantly as a structural measure to preserve and even increase the integrity of human resources.

The results of the research indicate that fairness in organizations is one of the principal factors determining employees' honesty in the public sector, and the connection between them is not only positive but also important. The distributional, procedural, and interactional justice of organizations are the major determinants of the moral perceptions and behaviors of the public workers. The individuals who are justly treated are presumed to have a stronger moral character and thereby be less vulnerable to participating in the unethical practices. Fairness in the grounds for hiring, promotion, and decision-making not only attracts but also cultivates the employees' sense of responsibility and loyalty to the organization. It appears that organizational justice serves as a psychological mechanism that encourages public employees to live up to the integrity values. On the other hand, the opposite situation arises when no justice is perceived, as it results in negative feelings, such as frustration and cynicism, and tends to draw one into negative behavior. Hence, one might infer that organizational justice is the primary requirement for the public sector to have ethical human resources, which ought to be, amongst others, a factor contributing to this integrity that is to be sustained.

The research has revealed that the ethical atmosphere contributes largely and positively to the human resources integrity of the public sector. An extremely principled atmosphere lays down the standards of behavior for the government employees who are caught up in moral dilemmas or are under any kind of pressure. If the management continues to emphasize the ethical values of honesty, accountability, and law-abidingness, it is likely that the employees will act according to these values. The ethical atmosphere is, moreover, a form of social control that fosters integrity through the employees' shared values and organizational expectations. The previously mentioned findings imply that the presence of an ethical organizational culture is the main factor that guarantees the integrity and the behavioral consistency of the public servants. Yet a poor ethical atmosphere can sanction deviant behavior and push

the integrity of human resources downwards. Thus, the improvement of the ethical atmosphere becomes the public sector cultural strategy for the development of civil service integrity.

CONCLUSION

The investigation has shown that the combination of internal control systems, organizational justice, and ethical climate ultimately results in enhanced integrity of human resources in the public sector. The goodness of the control systems will be measured by the extent to which they prevent unethical behavior through strict oversight and accountability practices which will be the major means of their operation. The organization's fairness criterion would ultimately make the ethical commitment of the officials stronger under the organizational justice policy. The ethical climate is, in fact, the virtue that is established and is the one that guides the public servants' actions whenever they are confronted with a moral dilemma. However, all three factors have a major role in human resource integrity development thus they point out the need for an encompassing approach in public sector governance. The research implied that pure public sector agency heads could rely on the recommendations from the research for internal rectification by ensuring a considerable level of oversight, and providing clarification on the procedures, in addition to utilizing control measures that are transparent and easy to grasp. Furthermore, organizations should ensure that the implementation of organizational justice is uniform across all departments, particularly with respect to performance appraisals, promotions, and awards, so that the public servants perceive they are treated fairly. Besides, the ethical climate should be strengthened through the strong presence of moral leadership, the sharing of the code of ethics, and the regular enforcement of the rules and regulations.

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