

Impact of Stakeholder Orientation on Public Finance Regulatory Compliance in Indonesia: Mediating Role of Ethical Climate and Deterrence Measures

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The following study analyzes the importance of stakeholder orientation on public financial regulatory compliance in Indonesia, in mediating the role of ethical climate and deterrence measures. The study has a primary objective to identify the role of stakeholder orientation on financial regulatory compliance. The complete paper consists of different sections including introduction, literature study, methodology, theoretical framework, results, and conclusion. Previous studies identify the relationship between stakeholder orientation and financial regulatory compliance while this research demonstrates that stakeholder orientation plays an important role in order to develop an ethical climate under financial regulatory compliance. The data has been collected from managers and managerial level employees through purposive sampling technique. The total sample size for analysis was 301 respondents including males and females. The data has been collected through a survey-based questionnaire. Furthermore, the data was analyzed through SPSS and AMOS and different tests have been used to obtain reliable results as presented in this paper's analysis section. The results of the analysis show that all hypotheses are accepted and that stakeholder orientation has significant impact on financial regulatory compliance. Moreover, ethical climate and deterrence measures also have a significant mediating role in the relationship between financial compliance and stakeholder orientation.

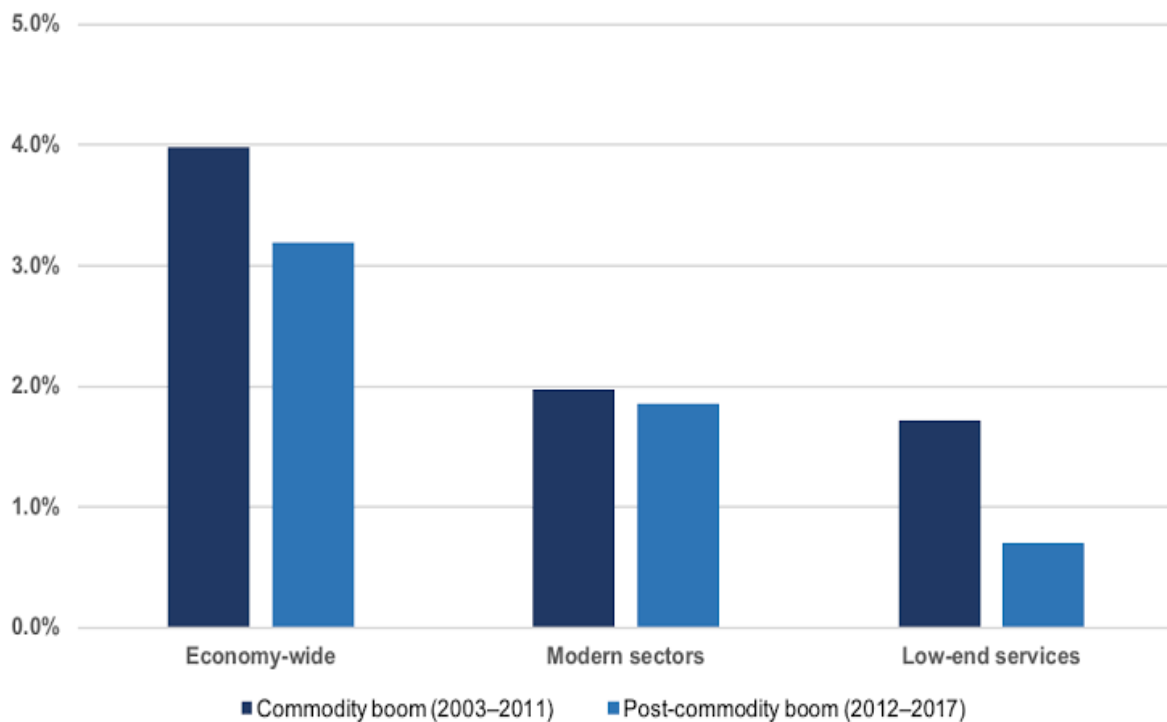
Key words: *Stakeholder Orientation, Public Finance Regulatory Compliance, Ethical Climate, Deterrence Measures.*

Introduction

In Indonesia, most recently, stakeholders influence business performance as they have the power and ability to extract their resources and their influence is critical to organizational success (Lewis, 2019). Stakeholder orientation is a long term orientation plan which is essential to benefit all the departments that are affected by the long term success or failure of an organization. Stakeholder orientation plays an important role in the process of decision making by combining the interests of various groups (Line, Runyan, & Gonzalez-Padron, 2019). Stakeholder orientation has great importance in the business process to ensure understanding of key stakeholder demands through establishing a relationship with them (Soundararajan, Brown, & Wicks, 2019). The term for this concept is corporate social responsibility (CSR), where a better corporate environment is developed through real life contact. Stakeholder orientation has a great impact on the ethical behaviour and social responsibility of the employees.

Of major importance is that stakeholder orientation increases employee commitment (Park, Jun, Lee, & Lee, 2018). In general, the term compliance entails acting according to an order, request and set of rules. In some organizations, the compliance department plays an important role in financial regulatory action and clarifies compliance difficulties. Finance regulatory compliance clarifies the goal that organizations aspire to attain (Anish, Mahato, Thapa, Rai, & Devkota, 2019). An organization that does not follow regulatory compliance practices faces a large number of possible consequences. In the context of organizational commitment, ethics is considered as a first guiding principle (Yu, Mai, Tsai, & Dai, 2018). An organization's ethical climate is an important factor because it can refine employee morale and organizational commitment. Organizational climate is comprised of the reactions of organization members to the organizational beliefs and values (Hung, Lee, & Lee, 2018). Organizational climate is an important indicator of job wellbeing and performance. Figure 1 below depicts the Indonesian economy in recent times through both growth and stability conditions, with the effect of the commodity boom in economy wide at 4.0% which is substantial in terms of public finance.

Figure 1. Indonesia's economy: Between growth and stability.



The effect of the organizational ethical climate in the relationship between the organizational dis-identification and the unethical behaviour of Indonesian employees high. It is observed that the psychological contract breach was positively connected to unethical employee behaviour. Organizational ethical climate includes instruments, law and order and caring (Vryonides & Papastavrou, 2019). Deterrence measures also have great importance in the theoretical foundation for some programs and policies, and it offer a fair solution to the problems of crime and the strengthening the punishments related to that criminal behaviour. Deterrence measures play an important role in the business of an organization that they stop some risks occurring (Evans, 2019).

Deterrence involves the actions taken by top management level against the equally powerful alliances to prevent aggressive actions. Deterrence measures are important because they manage the risk of fraud and other trickery (Henle, Dineen, & Duffy, 2019). Deterrence measure analyze the combined effort made by the audit committee, board of directors, operations personnel, internal and external auditors and investigators. Organizations should consider deterrence to improve and enact the performance of an organization and prevent fraud before it occurs (Warren, 2019). During the last few years, it have been found that Indonesian firms do not really focus on stakeholder orientation nor on financial regulatory compliance.

In order to analyze the impact of stakeholder orientation on financial regulatory compliance, the following study has been conducted as only other research study exists regarding this relationship. No other research has analyzed the mediating role of deterrence measures and ethical climate with stakeholder orientation and finance regulatory compliance relation. Therefore, this paper has the following objectives,

- The significant primary objective of the paper is to analyze the relationship between stakeholder orientation and finance regulatory compliance in Indonesia.
- The second significant objective of the paper is to identify the role of deterrence measures as a mediating role in the relationship between SO and regulatory compliance in Indonesia.
- The third objective of the study is to analyze the role of the ethical climate as a mediating variable in the relationship between SO and finance regulatory compliance in Indonesia.

The study is significant in determining the importance of stakeholder orientation, regulatory finance, deterrence measures, and ethical climate according to company point of view. The topic has great importance and significance to determine the role of deterrence measures. The following paper consists of the following sections: first is the thesis consisting of the introduction of all concepts; second is the Literature Review; third the theoretical model/framework is presented; fourth the research methodology and data collection techniques are presented, fifth is the analysis and results discussion and finally conclusions, recommendations, and future research are posited.

Literature Review

Ethical Climate Theory

It is highly essential that organizations should have an ethical climate in the business environment. Ethical climate theory is very important for all organization scales. An organization's climate focuses on ethical grounds and ethical decision-making processes (Valentine & Godkin, 2019). Ethical climate theory states that an organization must make decisions under an ethical process. The leaders of a company have to focus on all stakeholder rights as well as the beliefs that make up an organizational culture (Gorsira, Steg, Denkers, & Huisman, 2018). The theory of ethical climate was introduced by Ostroff in 1993 who stated that ethical climate theory aspects are important and essential in an organization because they significantly affect efficacy, profitability and efficiency as well as employee behaviour. Therefore, ethical climate has a central role in enhancing organizational efficiency. Ostroff defined ethical climate theory through three major components.

- Affective
- Instrumental

- Cognitive

According to Ostroff, ethical climate is essential in an organization to attend to interpersonal employee needs and or enhance the social relationship within the organization. Secondly, the ethical climate is also essential in an organization to develop a concern for one's relationship with the work itself (Abdullah, Sulong, & Said, 2019). The third basic component of ethical climate theory is the instrumental component. The instrumental component describes the integration of the people and the work task to get the job done. This shows that one of the significant components of an organizational climate is the ethical climate that focuses on the business and decision making.

Stakeholder Orientation and Finance Regulatory Compliance

In financial management, there are numerous concepts that determine the importance of stakeholder orientation and regulatory compliance. The concept of stakeholder orientation is very significant and has been established for some time (Shafer & Lucianetti, 2018). It is known that stakeholders are the individuals that directly or indirectly link with the organization. The primary stakeholders of business include employees, customers, suppliers and creditors as well as workers. Stakeholder orientation (SO) is a significant process in an organization and is essential to enhance the organizational profitability and efficiency (Cheung, Tan, & Wang, 2018). The SO is a process of describing the pattern and responsibility values related to ethical decision making as well as managerial decisions.

Numerous research has explained the impact of stakeholder orientation on regulatory compliance in the financial market. Regulatory financial compliance is a process through which financial services are managed efficiently and effectively. A number of previous studies demonstrate the relationship between SO and regulatory finance compliance (Bauers, Lammert, Faix, & Hovemann, 2019). One of the major responsibilities of regulatory compliance is to identify and enhance awareness of financial sector responsibilities to safeguard the data. The major responsibility of such compliance is to determine whether or not rules and regulations are being followed (Azadegan, Golara, Kach, & Mousavi, 2018; Babri, Davidson, & Helin, 2019; Tahir, 2017). Financial compliance basically pertains to conforming to the rules and policy or standard under which a company run its business.

It has been demonstrated that SO has a central role in determining the role of financial regulatory compliance. The SO process allows an organization to make decisions that are ethical and do not violate the rights of any person. The more an organization focuses on the rights of an employee and stakeholder, the more financial regulatory compliance is conducted positively (Brulhart, Gherra, & Quelin, 2019). The process of SO also demonstrates that an organization follows the rules, regulations and basic policies to conduct business. Therefore,

organizations have to focus on stakeholder rights and interests because this further affects the profitability of an organization. The SO can also affect the nature and business of the financial institution. Furthermore, stakeholder orientation improves bank performance only for those banks that take excessive risk. Finally, banks that previously received a statute passage fared significantly better during the crises.

Overall, the findings from this research highlight the importance of bank director fiduciary duties in safeguarding financial stability, and more broadly, support the increasing call for greater emphasis on stakeholder interests in current bank regulatory and governance reforms. Another study conducted by Albert Danson, Samuel Adomakob, Theophilus Lartey illustrates the impact of stakeholder integration in enhancing financial performance as well as environmental sustainability. The authors of the study define the relationship between these variables by the role of sustainability orientation. According to the study and theory of ethical climate, stakeholder orientation has a positive relationship with financial performance (Danso, Adomako, Lartey, Amankwah-Amoah, & Owusu-Yirenkyi, 2019). Further, the integration process of stakeholders also affected the financial regulatory compliance through a mediated role of sustainability orientation. The relationship between stakeholder orientation and financial regulatory compliance is also supported by the theory of ethical climate. The theory of ethical climate states that an organization should make rational decisions. While the process of stakeholder orientation is also compulsory to attain the desired output. Therefore, the process of stakeholder orientation is essential to determine the effects of orientation and integration on regulatory finance compliance. So, this study has the following hypothesis.

H1: There is a significant relationship between stakeholder orientation and public finance regulatory compliance.

Ethical Climate and Relationship Between So and FRC

A number of studies explore the role and importance of stakeholder orientation because it influences ethical issues as well as social responsibility in success of an organization or firm (Malički, Katavić, Marković, Marušić, & Marušić, 2019). It is well known that organization shareholders hold the power to direct or make a decision about anything. While, as compared to shareholders, stakeholders do not have much power to direct or be involved in the decision-making process. Ethical climate acts as a bridge between stakeholder orientation and financial regulatory compliance. Studies show that the ethical climate in an organization refers to the moral and positive work atmosphere in which employees work (Pagliaro, Presti, Barattucci, Giannella, & Barreto, 2018). The ethical climate of an organization reduces other indifferences such as aggression, harassment, incivility and creates a positive work environment. Moreover, the ethical climate within the organization helps to reduce discrimination among male and female workers while providing equal rights to all individuals

(Koburtay, Syed, & Haloub, 2018). A positive and healthy working environment does not only affect the behaviour of the stakeholders but also affects the overall profitability of the organization (Latan, Jabbour, & de Sousa Jabbour, 2018). This shows that the ethical climate in an organization affects the stakeholder's behaviour that represents a stakeholder orientation. Moreover, the ethical climate environment positively affects the stakeholder orientation in which a firm behaves ethically and it will be more likely to act in such ways where the consistent ideas work under social responsibility.

The more an organization works for the rights of stakeholders and their benefits, the more likely a positive environment will develop in an organization and vice versa (Bundy, Vogel, & Zachary, 2018). When employees and customers are treated as a valuable asset, it differentiates the stakeholder orientation within an organization (Hari Adi & Adawiyah, 2018; Kiow, Salleh, & Kassim, 2017; Malesky & Taussig, 2017). At the same time, the more organizations focus on the rights of shareholders, the more financial regulation compliance occurs. Financial regulatory compliance determines the ethical working climate of an organization (Lee & Ha-Brookshire, 2018). Therefore, the ethical climate affects the stakeholder orientation in an organization while the process of SO significantly affects the financial regulatory compliance by following rules and regulations. The relationship also supports the ethical climate theory from an organizational perspective. According to the theory concept, ethical conduct affects the behaviour of the employees as well as overall organizational performance. The second hypothesis of the study is

H2: Ethical climate as a mediating role affects the relationship between SO and financial regulatory compliance.

Deterrence Measures and the Relationship between So and FRC

The role of deterrence measures is essential in order to evaluate the relationship between stakeholder orientation and financial compliance. The deterrence measures are a process or set of activities of an organization to prevent conflicts and misunderstanding among employees and ensure positive regulatory compliance in an organization. The deterrence measures or actions are taken by the top-level managers in order to ensure a positive working environment. A study in Uganda explains the role of deterrence measures in the effectiveness of financial compliance. The study explained that deterrence measures have an effective role in determining the efficiency of compliance rules and regulations. According to this study, the deterrence measures significantly affect the organizational practices and further, overall performance (Nkundabanyanga, Nakyeyune, & Muhwezi, 2019). The more the deterrence measures or actions taken by the top management, the healthier the environment of the organization and vice versa. Therefore, the deterrence measures positively affect the stakeholder orientation within the organization. On the other hand, the positive stakeholder

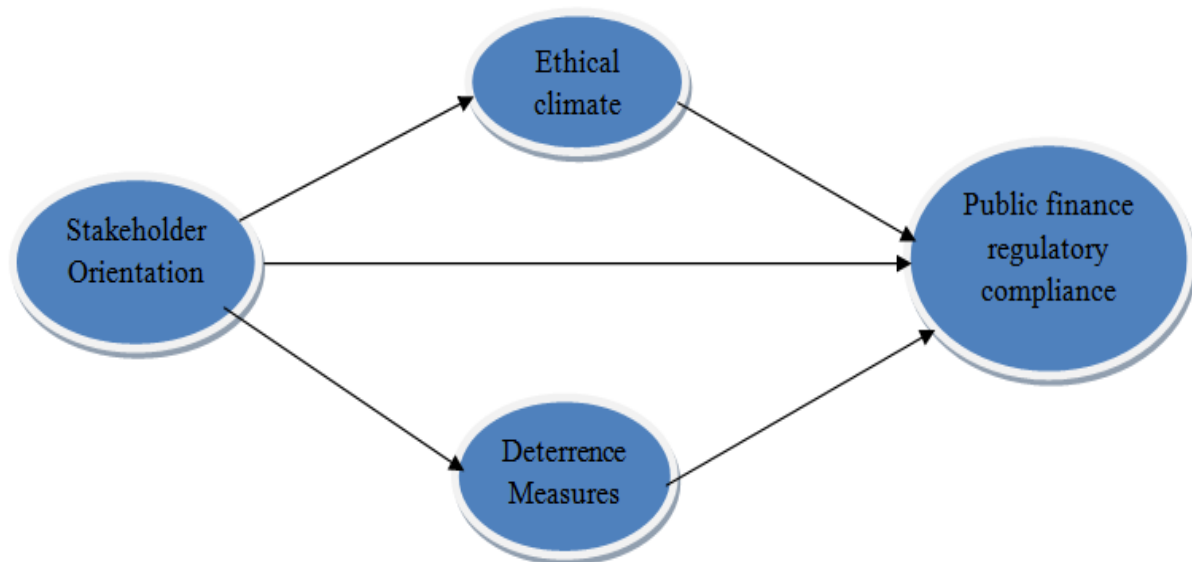
orientation further affects the financial regulatory compliance rules and practices (Brulhart et al., 2019).

Elsewhere, in developing countries, the firms mainly focus on the positive climate and rights of all individuals which affects the regulatory financial regulations. The study further evaluates that by following the rules of deterrence measures, an organization makes ethical decisions and avoids conflict among employees or workers. The following relationship supports the ethical climate theory as well. According to the theory, deterrence measures bring equality in the organization. Not only this, deterrence measures bring a positive working environment. The positive working environment further affects the efficiency of the overall organization. Furthermore, efficiency affects financial regulatory compliance rules. So, the hypothesis of the study is.

H3: Deterrence measures have a significant mediating role in the relationship between SO and FRC.

The theoretical framework of this study is presented in Figure 1 below.

Figure 1: Theoretical Framework



Research Methodology

Population and Sampling

This specific research study is about the impact of stakeholder integration on public finance regulatory compliance and mediating role of ethical climate and deterrence measures. The population of study in this research is Indonesia because Indonesia has experienced political

satiability over a long period and has huge GDP growth. Indonesia is one of the developed countries whose makes effort to reduce poverty and to ensure prosperity by reducing severe hunger. Moreover, it has considered that in the context of reducing the time and cost associated to stakeholder disclosure and consequently reducing the reputational risk and adherence to regulation, government should combine its powerful engine with dedicated compliance expertise. In this study, the research investigated the parameters which ensure public finance regulatory compliance. For data collection, the researcher chose the government organizations and agencies through simple random sampling technique in order to maintain the balance between data. Further, the researcher selected the managers and managerial employees through purposive sampling technique because, with the knowledge of concerned variables, respondents can explain the effect of hypothesized relationship. For data collection, the researcher distributed the questionnaires among 350 respondents and of these 314 responded. After deleting incomplete and invalid responses only 301 responses were considered valid responses which is considered a good response rate.

Data Collection Procedures

For data collection, a survey-based questionnaire has been used by the researcher, as it helps in collecting the quantitative, objective and primary data concerning variables of the research study. The questionnaire has been structured into two kinds of closed ended questions: demographic and variable scale questions. To ensure that structure, wording and language of questionnaire were understandable by the respondents a pilot study on 30 respondents was conducted. In this pilot study, the survey questionnaire was tested and mistakes rectified on the basis of feedback. Further, the researcher also checked the content validity of measures with industrial professionals, after which the finalized questionnaire was administered through online and self-administering technique. This ensured the data collection procedure was easier and that the researcher can also answer the queries of respondents.

Measures

For data collection, measures modelled on a range of other research were used in the questionnaire as these measures have already been proved reliable and valid in the previous literature. The researcher adapted different numbers of items such as for stakeholder integration measurement, 13 measurement items were adapted from (Plaza-Úbeda, de Burgos-Jiménez, & Carmona-Moreno, 2010), for public finance regulatory compliance measurement, 10 survey items were adapted from research work of (Nkundabanyanga, Nakyeeyune, & Muhwezi, 2019). Further, the researcher measured the ethical climate through 11 survey items which have been adapted from the study of (Victor & Cullen, 1988) and 12 measurement items have been adapted from (Parboteeah & Kapp, 2008), (Scott, 2004) & (Scott, 2008), for the measurement of deterrence measures. In this study, the researcher used

the 5-point Likert scale to measure the responses an, in this scale 1 meant strongly disagree and 5, strongly agree.

Data Analysis

The researcher used SPSS and AMOS for the analysis of data and different tests were conducted such as reliability test, regression, correlation, descriptive statistics, structure equation modelling and confirmatory factor analysis. The researcher evaluated the reliability of data through SPSS, by examining two criteria: composite reliability and Cronbach’s alpha. According to the criteria, both must have a value greater than the 0.70 threshold limit, to confirm the internal consistency and items reliability respectively. Further, convergent and discriminant validity of data has been assessed through AMOS, by examining different criteria for convergent validity: (1) average variance extracted, its values have to exceed 0.50 and (2) factor loading, its values have to be greater than cut-off value 0.70 (Nawaz, Afzal, & Shehzadi, 2013). Contrary to this, discriminant validity has been assessed through the criterion that the square root of AVE has to be greater than other constructs. AMOS has also been utilized to run the structure equation modelling, which performed the hypothesis testing.

Data Analysis and Interpretation

In this study, 301 questionnaires were distributed among the participants. The demographic details of respondents were that, there were 124 males and 177 were females, according to which, the number of females were high. In terms of education wise 23 of the respondents had graduated, 146 of the respondents had completed post graduate studies and 122 of the respondents had completed their masters and 10 had other degrees. Age wise, 42 of the respondents were between 21 to 30 years old, 184 of the respondents were from 31 to 40 years old, 56 of the respondents were from 41 to 50 years old and 19 were 50+ in age.

Table 1: Descriptive Statistics

	N	Minimum	Maximum	Mean	SD	Skewness	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	SD
PubFRCom	301	1.00	4.90	3.5824	1.07315	-.866	.140
DetMeas	301	1.00	5.00	3.4521	1.10241	-.622	.140
EthiClim	301	1.00	5.00	3.4068	1.17096	-.707	.140
StakeInteg	301	1.00	5.00	3.5035	1.13312	-.593	.140
Valid (listwise)	N 301						

The above Table 1 below presents this data showing the descriptive statistics of the study and these descriptive statistics explain the study variables and show that the descriptive

coefficients give a complete summary of data. This set of data represents the entire sample of the population. The data shows that there is no outlier in the given data set because maximum values are in the threshold range of 5-point Likert scale and the value of skewness is between -1 to 1, which is the threshold range of normality so, the given data is normal and valid. The data is thus valid for further testing.

Table 2: Rotated Component Matrix

	Component			
	1	2	3	4
PF1				.676
PF2				.742
PF3				.823
PF4				.837
PF5				.809
PF6				.796
PF7				.798
PF8				.809
PF9				.831
PF10				.810
EC1			.793	
EC2			.835	
EC3			.829	
EC4			.841	
EC5			.825	
EC6			.827	
EC7			.841	
EC8			.826	
EC9			.843	
EC10			.864	
EC11			.826	
DM1		.835		
DM2		.856		
DM3		.861		
DM4		.889		
DM5		.882		
DM6		.878		
DM7		.857		
DM8		.827		
DM9		.840		

DM10		.843		
DM11		.808		
DM12		.841		
SI1	.850			
SI2	.885			
SI3	.863			
SI4	.853			
SI5	.853			
SI6	.854			
SI7	.786			
SI8	.886			
SI9	.866			
SI10	.860			
SI11	.841			
SI12	.875			
SI13	.896			

The above Table 2 is a rotated components matrix showing that, almost all of the indicators have factor loading more than 0.7, which means that all indicators are eligible to be exposed to further hypothesis testing techniques because all the factors are in suitable threshold level and all the factors are suitable and in valid sequence and range. So, this data is good for further testing. There is no cross loading in the data shown in RCM so, the data is reliable.

Table 3: Convergent and Discriminant Validity

	CR	AVE	MSV	MaxR(H)	PF	EC	SI	DM
PF	0.968	0.749	0.293	0.969	0.865			
EC	0.935	0.779	0.271	0.986	0.509	0.883		
SI	0.914	0.827	0.293	0.993	0.541	0.521	0.909	
DM	0.906	0.773	0.262	0.995	0.512	0.427	0.372	0.879

The validity master sheet was used in order to confirm the convergent and discriminant validity for the research model variable. The discriminant validity provided the discrimination between variables while the convergent validity was measured with the help of composite reliability and average variance extracted. The results of the validities are shown in Table 3 above. The results and convergence of each variable is more than 70%. The average variances extracted are more than 50%, while the discriminate validity showed that loading of each variable discriminates from the other. Every variable has maximum loading with itself as compared with others. So, these validities prove the authenticity of the collected data.

Table 4: Confirmatory Factor Analysis

Indicators	Threshold range	Current values
CMIN/DF	Less or equal 3	1.689
GFI	Equal or greater .80	.823
CFI	Equal or greater .90	.964
IFI	Equal or greater .90	.964
RMSEA	Less or equal .08	.048

Table 4 is a summary of CFA, which is the confirmatory factor analysis used to confirm the fitness of hypothetical model before structural equation modelling, these results show that CMIN is less than 3, GFI is more than 0.80, CFI is more than 0.90, IFI is more than 0.90, and RMSEA is less than 0.08. All of the results show that the data is in valid range and is good for further testing. Following Figure 1 is the screen shot of CFA.

Figure 1. CFA

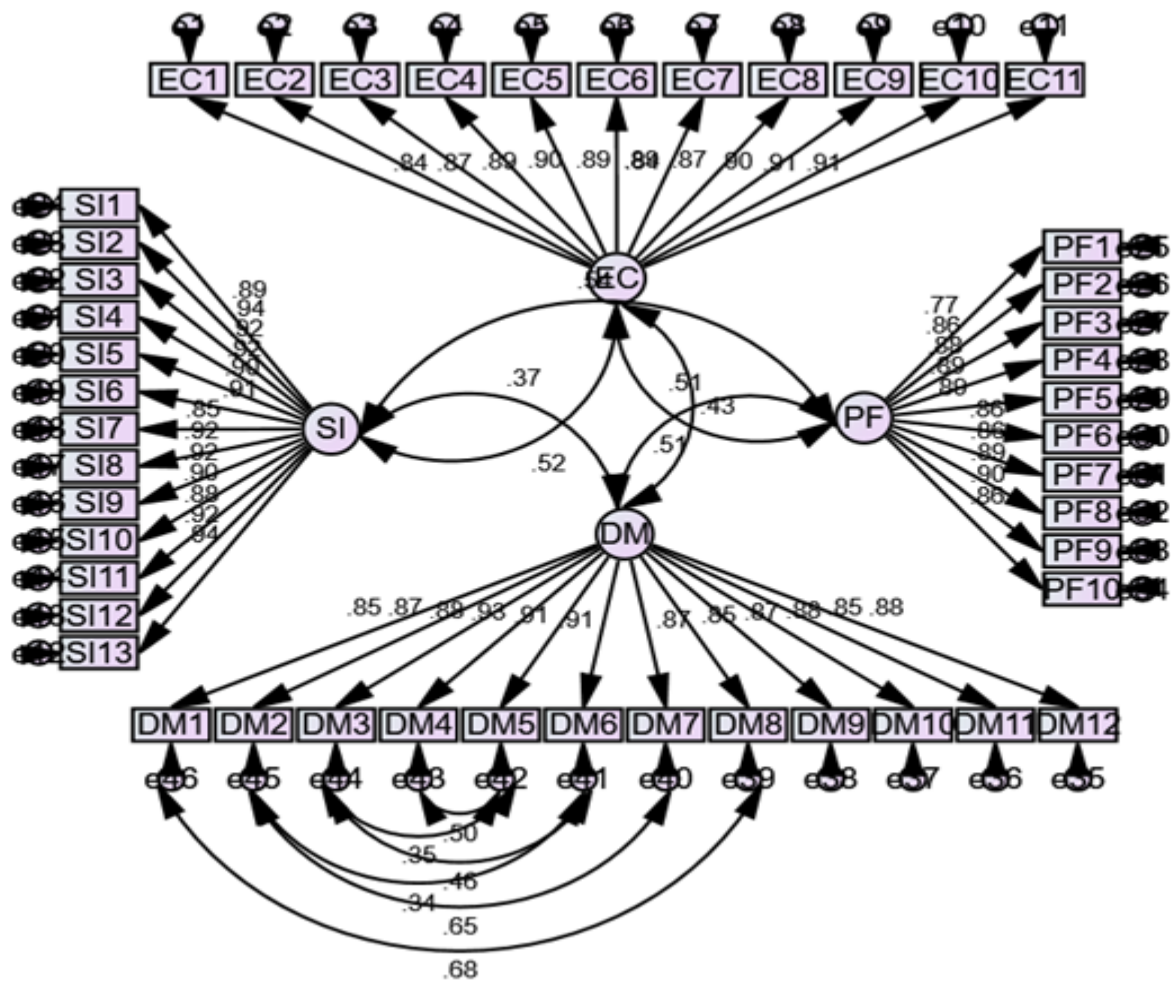
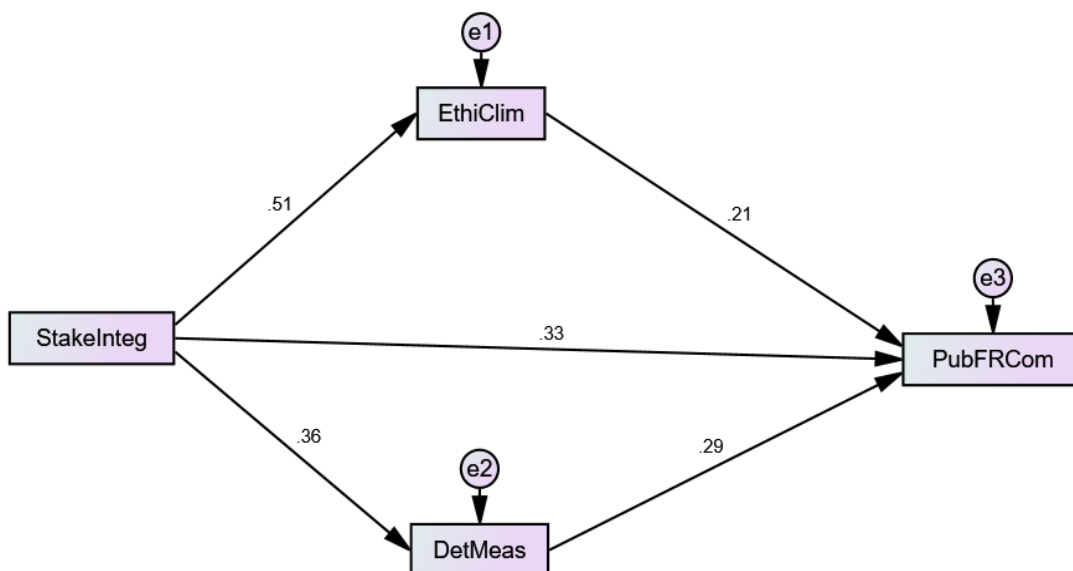


Table 5: SEM

Total effect	StakeInteg	DetMeas	EthiClim
DetMeas	.364***	.000	.000
EthiClim	.511***	.000	.000
PubFRCom	.547***	.294***	.209***
Direct effect	StakeInteg	DetMeas	EthiClim
DetMeas	.364***	.000	.000
EthiClim	.511***	.000	.000
PubFRCom	.333***	.294***	.209***
Indirect effect	StakeInteg	DetMeas	EthiClim
DetMeas	.000	.000	.000
EthiClim	.000	.000	.000
PubFRCom	.213***	.000	.000

The above Table 5 of SEM is showing the relationships of different variables with each other and what impact they do cast on each other. The impact of SI on DM, EC and PFC is significant and positive, the impact of DM on PFC IS 29% and is significant and positive. Lastly, the impact of EC on PFC is significant and positive.

Figure 2: SEM



Discussion and Conclusion

Discussion

The study was conducted to analyze the effect of Stakeholder Integration (SIA) on Public Finance Regulatory Compliance (PFRC) in Indonesia and the mediating role of Ethical Climate (EC) and Deterrence Measure (DM). The first hypothesis proposed was ‘the effect of Stakeholder Integration on Public Finance Regulatory Compliance is significant’ and this hypothesis was accepted. According to the study of (Amalia, 2014), the interaction of stakeholders ensures that they are interacting for a purpose and that purpose is to regulate the strategies and purpose of this interaction to the ultimate benefit of the public. The second hypothesis proposed was ‘the mediating role of Ethical Climate between Stakeholder Integration and Public Finance Regulatory is significant and positive’ and this hypothesis was accepted. According to the study of (Kis-Katos & Sparrow, 2015), the integration can only be effective and beneficial as a whole when the ethical climate of the organization is taken care of, if this is ignored the benefits cannot be prolonged. The third hypothesis proposed was ‘the mediating role of deterrence measure between Stakeholder Integration and Public Finance Regulatory is significant and positive’ and this hypothesis was accepted. According to the study of (Luttrell, Resosudarmo, Muharrom, Brockhaus, & Seymour, 2014), there are less conflicts when every issue is discussed and decided on by taking care of both parties, the stakeholders and the finance regulations.

Conclusion

The study was initiated to determine the effect of Stakeholder Integration (SIA) on Public Finance Regulatory Compliance (PFRC) in Indonesia and the mediating role of Ethical Climate (EC) and Deterrence Measure (DM). The sample was taken from 301 people and data was collected through a questionnaire in Indonesian central government agencies. The research investigated how stakeholder integration is beneficial for the ethical climate and for the financial affairs of the company which ultimately decides the success rate of the company. The interaction and integration of the stakeholders is demanded in regard for the benefits of the ethical climate and also the financial affairs of the company. These variables are all related with each other and the impact on each is deemed to be positive and beneficial for the company and the board. Also, this theory is suggested for considered by Multi-National companies.

Implications of the Study

This study has emphasized the regulation of meetings of stakeholders. This study has given proof how important it is for every Multi-National organization to conduct regular meetings



and not only these but also the other companies such that they should all keep affairs in check through open discussion. The emphasis on integration and coordination of each and every person related to the company has made it worthwhile for the people who are attached to such companies and who value their stakeholders and they sit together for mutual benefit and progress.

Limitations of the Study

The study has the drawback of a limited sample which was only collected from a specific region of Indonesia and it could, in future collect data from the other parts of Indonesia to have a complete overlook. The other drawback of the study is that the sample was collected through questionnaire only which involves risk of bias and unsure answers. Interviews could have been conducted for further, clearer data analysis. In future research, it is recommended to keep in mind these limitations mentioned above so that these points can be covered and the next study could provide more in depth detail and documentation. The sample techniques and the sample portion have been discussed as the drawbacks of the study which the further research is recommended to investigate.

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