

**PENGARUH PENGENDALIAN INTERN, KOMPENSASI, INTERNALISASI
KEPATUHAN DAN *WHISTLE-BLOWING SYSTEM*
TERHADAP PERILAKU ETIS
PEGAWAI DIREKTORAT JENDERAL PAJAK (DJP)**

Amin Subiyakto

amin.subiyakto@gmail.com

Balai Diklat Keuangan Yogyakarta

Abstract

Directorate General of Taxation (DGT) has initiated an internal control system, compensation management of human resources, internalization of compliance and Whistle-blowing System. But there is still an employee behavior that is contrary to the DGT's Code of Ethics Employees. The purpose of this study is to provide empirical evidence about the effect of the Internal Control, Compensation, internalization of compliance and Whistle-blowing System influential against Ethical Conduct DGT Officer. This research is a causal comparative research. The study found that the internal control partially have a significant effect on ethical behavior, compensating partially have a significant effect on ethical behavior.

Keywords: Code of Ethics, Whistle-blowing System, internalization of compliance.