

ABSTRACT

This study aims to analyze the influence of gender on the influence of ethical judgement and moral reasoning on budgetary slack behavior in public sector with organization commitment as moderating variable. In this study, sample of 60 respondents were selected using purposive sampling. The analysis used was differential, simple regression and multiple regression.

Based on the analysis that have been made the results that higher budgetary slack is done by men than women, ethical judgement and moral reasoning had negative effect on budgetary slack behavior, organization commitment moderated significantly the effect of ethical judgement on budgetary slack behavior, but organization commitment did not moderate the moral reasoning relationship with budgetary slack behavior.

Keywords: Gender, Ethical Judgement, Moral Reasoning, Organization Commitment, Budgetary Slack