The Effect of Business Ethics Principles on Operational Budget Control Policy (Cost Transport)
Case Study On BBM Transport Management
In PT. Patra Niaga Operation Sulawesi

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Abstract
The research aimed to determine the effect of business ethics on budgeting control at PT. Patra Niaga (PT. PN). The research used a quantitative approach by basing a rational principle study. The analysis was carried out using the regression method and processed using SPSS 22. Data from permanent employees of PT. PN was determined based on proportional sampling. A total of 30 respondents. Data collection used questionnaires as the main instrument, interviews, and observations. The results showed that the autonomy principle, the honesty principle, the justice principle, and the mutual benefit principles have a positive and significant effect on budgetary control at the office of PT. PN. Interestingly, the justice variable is the most dominant positive and significant effect on budget control at the office of PT. PN.

Keywords: autonomy principle; honesty principle; justice principle; mutual benefit principle; budgetary control

INTRODUCTION
In the current era of globalization, the social, political and economic conditions of the world are experiencing very rapid development, which is mainly due to the rapid progress in the field of information technology, communication, transportation and the environment. This causes the business world faced with new challenges to meet the demands of these developments. Therefore, every company has a goal to maintain its survival, to grow and to make a profit. All of these goals can only be achieved if the company is able to effectively function all parts of the company.

Achieving this needs to be done an application and evaluation of performance measurement systems and control systems that have been implemented in the company so far. It is very possible that the company's objectives will be difficult to achieve due to the ineffectiveness of the existing control system in the company. It could also be due to the accountability centers being unable to carry out their duties properly. There is also the possibility that failure to achieve that goal is due to the absence of a good performance measurement and control system.

Control systems are defined as procedures and routines that are based on information and are of a formal nature that are used by managers to maintain or change the patterns of organizational activity (Simons, 2002). Understanding the Control System, then each employee is expected to know what is expected of them, do the work as expected, and be able to do and achieve what is expected (Merchant, 1998).

Hansen and Mowen (2011) revealed that the budget is one important element in the planning and control process. A budget is a written plan regarding company operations expressed in quantitative form for a certain period and generally expressed in terms of units of money, but can also be expressed in terms of units of goods or services M. Nafarin, (2007).
Dunk (1993); Merchant (1985) states that tight budget control is the cause of deviant behavior related to budget target manipulation. This statement is reinforced by the opinion of Van der Stede (2000) which states that tight budget control tends to increase dysfunctional behavior in this case the creation of short-term and managerial orientation.

Budget control is a management control process and is an operational control effort that is more directed at efforts to minimize operating costs. Efforts to reduce costs are done by motivating managers to always maintain maximum work efficiency and provide a means to assess manager's work performance. The budgeting business has the main goal of enabling management to control costs by actively participating from the planning stage.

Budgetary slack is usually done by increasing costs or lowering revenues than they should, so that the budget is more easily achieved by Merchants, 1981 in Kartika, 2010). As revealed by Dunk (1993) that the budget gap is done by determining lower revenues and budgeting costs that are higher than the actual productive capacity. Managers do this so that budget targets can be achieved so that the manager's performance looks good

The actions of subordinates provide biased reports that can occur if in assessing performance or giving rewards, superiors measure it based on the achievement of budget targets. By achieving the budget targets, subordinates hope to enhance the prospect of compensation they will obtain. But for organizations, biased budget reports will reduce the effectiveness of the budget in organizational planning and supervision (Waller in Darlis, 2002). In producing an effective budget and reducing budgetary slack, managers must consider various factors, such as controlling factors, ethics and fairness in their organization. To ensure that strategies in achieving organizational goals can run economically, efficiently and effectively, we need an effective control system (Nugroho, 2011). In the management accounting literature, effective control is essential to achieve organizational goals. Some researchers agree that budgetary slack is the result of lack of control (Nouri, 1994 in Nugroho 2011).

The budget control system is closely related to the company's business ethics, with the existence of business ethics which are the main rules so that stockholders such as company owners, employees, suppliers, consumers, other parties can receive good impact from the company. Keraf (1998) emphasizes the principles of business ethics, especially related to honesty, fairness, mutual benefit for both the company internal and external companies. In connection with company goals, one of the popular expressions is that the company's goals concern the stake holder's benefit, meaning that it benefits all interested parties. What is meant by stake holders are not only stock holders or company owners, but also managers, employees, suppliers, consumers, government, residents around the factory, and anyone who in any way experiences the impact of the company's activities (Bertens, 1993).

According to Muslich (1998) Business ethics is about the ideal procedures in the regulation and management of businesses that pay attention to norms and morality that apply economically / socially where the establishment of norms and morality can support the goals and objectives of business activities

Thus it can be concluded that business ethics is a polite and polite business procedure so that the business life is pleasant and respectful, in other words maintaining a pleasant atmosphere, creating mutual respect, and companies that involve moral, socially, rights and obligations, principles and rules.

Business ethics are ways to conduct business activities that cover all aspects relating to individuals, companies, industries and also society. All of this includes how we conduct business fairly (fairness), in accordance with applicable law (legal) does not depend on the position of individuals or companies in society. Hill and Jones (1998) States that business ethics is a teaching to distinguish between wrong and right to provide debriefing to every company leader when considering making strategic decisions related to complex moral issues. Keraf (1998) states that the principles of business ethics consist of autonomous principles, as well as honesty, fairness, mutual benefit, and moral integrity. With the principles of Javanese business ethics in their daily activities. In this study, to find out whether managers have behaved ethically is based on the application of the ethical principles of Java business that Spiller (2000) put forward by a manager in his business activities. The principles of business ethics are honesty, caring justice and courage. Managers now regularly face decisions that have dimensions of social responsibility such as humanity, pricing, employee relations, resource preservation, product quality and safety, and operations in countries that violate human rights (Robbins and Culter, 1999).

Ethical relations with budgeting problems because of social relations between workers, if workers have good ethics then they will not budget very low incomes so that there is a high income budget slack.
Conversely, if employees have good ethics, they will draw up a budget in accordance with the real potential that exists, not just make a budget to get bonuses only. Ethics are needed to encourage who is responsible for the preparation and implementation of the budget in order to achieve the objectives of the organization. Blocher et al (2000).

**Table 1. Management of Operational Budgets PT PN Operation Sulawesi**

<table>
<thead>
<tr>
<th>Number</th>
<th>Budget Type</th>
<th>Year</th>
<th>Target Payment</th>
<th>Payment Realization</th>
<th>Payment Percentage</th>
<th>Expenses the Following Year</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Freight Cost</td>
<td>2016</td>
<td>40.014.351.553</td>
<td>23.635.922.057</td>
<td>59%</td>
<td>16.378.429.496</td>
<td>41%</td>
</tr>
<tr>
<td>3</td>
<td>Freight Cost</td>
<td>2018</td>
<td>52.530.847.777</td>
<td>37.039.112.130</td>
<td>71%</td>
<td>15.491.735.647</td>
<td>29%</td>
</tr>
</tbody>
</table>

Source: PT PN Operation Sulawesi

From the table above, it can be seen that 2016, 2017 and 2018 budget management in PT PN Operation Sulawesi there is a significant difference between realization and target, in 2016 the target is only 59%, meaning that there are still 41% unrealized things, while in 2017 seen realization only reaches 55%，meaning that payments have not been realized there are still around 45%, as well as in 2018 even though the realization of payments has increased but there is still around 29% that has not been realized.

This certainly becomes an issue for the second party, in this case the party that cooperates with the first party, so it is not impossible that the loss will arise for the second party. The cooperation agreement states a clause that explains the procedure for billing and payment of Transport Costs for work that has been carried out by the Second party (the Partner) to be billed to the First Party (VAT) as the employer, but due to budget control carried out by the First Party so that it occurs late payment of bills from the First Party to the Second Party every month. Late payment of these bills affects the First Party and the Second Party.

If this is allowed to continue, it will certainly have an impact on the survival of the company, especially those who are partners in business activities. As a result there are some losses from the partners, both in terms of operational and employee activities.

During this time the partners carry out business activities from the results obtained in collaboration with the PT.PPN, then what might have happened is the late payment to employees, the late supply of fuel to the delivery party could even result in layoffs due to the inability of partners to pay for operations and salaries of its employees. Of course this will have an impact on the continuity of PT PN's good activities even more so the partners. This budget control policy applies to Partners in all business lines, it is interesting to study related to the application of Budget Control, business ethics applied and the impact caused as a result of the intended budget control policy. The above problem is certainly still a temporary conjecture that needs to be further studied through a study. Based on the above phenomenon and several theories as well as previous research, it makes researchers feel the need to conduct research whether business ethics can influence operational budget control policies (freight costs) on the management of fuel transportation in PT PN Operation VII Sulawesi ".

**LITERATURE REVIEW**

**Business Ethics**

According to Hill and Jones (1998) every business implementation must align the business process with the generally agreed business ethics in the environment. Business ethics is a teaching to distinguish what is wrong and what is right to provide debriefing to every company leader when considering making a decision. The principles of business ethics consist of five according to Keraf (1998), namely: The principle of autonomy, the principle of honesty, the principle of fairness, and the principle of mutual benefit, and moral integration

**Budgetary**

Mulyadi (1993) that the budget is a work plan that is stated quantitatively measured in standard monetary units and other units that cover a period of one year. Kenis (1979) developed five budget characteristics that pay attention to human behavior. These characteristics are: Budgetary Participation, Budgetary Goal Clarity (budget target clarity), Budgetary Feedback, Budgetary Evaluation, Budget Goal Difficulty (level of difficulty of budget targets).
Budgetary Control

Budgetary control is a method of controlling within an organization through the establishment of standards and targets regarding income and expenditure, and continuous monitoring of performance by comparing budgets and reality (Adeline, 2012). According to Sony (2005: 14-16), to determine the quality of control can be seen from the main dimensions, namely: the achievement of established goals, the budget control process, and the control function.

Conceptual Model

![Figure 1. The Conceptual Framework](image)

Note:
- X1 = Autonomy Principle
- X2 = Honesty Principle
- X3 = Justice Principle
- X4 = Mutual Benefit Principle
- Y1 = budgetary control

RESEARCH METHOD

Location and Research Design

This research was conducted at the PT PN Office located at Jalan Jend Soedirman Makassar.

Population or Samples

In this study, the population is PT PN employees, which until 2019 totaled 30 people. From this population, samples were drawn using the saturation sampling method, which is a sampling method where all members of the population are sampled so that the number of samples used is 30 employees.

Measurement

Business ethics variables in this study are measured by indicators: the principle of autonomy, the principle of honesty, the principle of fairness, and the principle of mutual benefit, Keraf (1998), while the budget control variable is measured by indicators: objectives, control processes and control functions, Sony (2005).

Data Analysis Method

Data collection in this study was carried out through questionnaires containing a number of statements along with a Likert Scale answer form column with a range of 1 - 5. This measurement has been widely used by researcher, including (Maharani; Maupa; Aswan, 2020; Toaha, Maupa, Brasit, & Aswan, 2019; Surdani, Kadir & Aswan; Aswan, 2017). The data analysis technique was carried out using multiple regression analysis and was treated using SPPS 22, through the stages: Validity and Reliability Test, Determination Coefficient Test, Simultaneous Significant Test, and Partial Test.

\[ Y_1 = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e \]  

\[ \text{………………………………………………(1)} \]
Y_1 denotes dependent variable and e_i is the random error component, and \( \beta_0 \) is a constant parameter, the parameter of \( \beta_1, \beta_2, \beta_3, \beta_4 \) are the regression coefficient associated with \( X_1, X_2, X_3, \) and \( X_4 \) respectively.

**EMPIRICAL RESULTS**

*Validity and Reliability Evaluation*

<table>
<thead>
<tr>
<th>No</th>
<th>Variables/Indicators</th>
<th>r hitung</th>
<th>Cronbach’s Alpha</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Autonomy (X1)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Autonomy 1</td>
<td>0.459</td>
<td>0.848</td>
<td>Reliable</td>
</tr>
<tr>
<td></td>
<td>Autonomy 2</td>
<td>0.352</td>
<td></td>
<td>Valid</td>
</tr>
<tr>
<td>2.</td>
<td>Honesty (X2)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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</tr>
<tr>
<td></td>
<td>Honesty 2</td>
<td>0.581</td>
<td></td>
<td>Valid</td>
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<tr>
<td></td>
<td>Honesty 3</td>
<td>0.693</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Justice (X3)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Justice 1</td>
<td>0.414</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Justice 2</td>
<td>0.365</td>
<td></td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Justice 3</td>
<td>0.438</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Mutual Benefit (X4)</td>
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<tr>
<td></td>
<td>Mutual Benefit 2</td>
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<td></td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Mutual Benefit 3</td>
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<td></td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Mutual Benefit 4</td>
<td>0.650</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>budgetary control (Y)</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>budgetary control 1</td>
<td>0.366</td>
<td></td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>budgetary control 2</td>
<td>0.470</td>
<td></td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>budgetary control 3</td>
<td>0.361</td>
<td></td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>budgetary control 4</td>
<td>0.913</td>
<td></td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>budgetary control 5</td>
<td>0.710</td>
<td></td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>budgetary control 6</td>
<td>0.409</td>
<td></td>
<td>Valid</td>
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<tr>
<td></td>
<td>budgetary control 7</td>
<td>0.397</td>
<td></td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>budgetary control 8</td>
<td>0.776</td>
<td></td>
<td>Valid</td>
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<td></td>
<td>budgetary control 9</td>
<td>0.719</td>
<td></td>
<td>Valid</td>
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<tr>
<td></td>
<td>budgetary control10</td>
<td>0.600</td>
<td></td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>budgetary control11</td>
<td>0.578</td>
<td></td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>budgetary control12</td>
<td>0.680</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Processed 2020

Based on the above table, it can be seen that each indicator with the value of r count> r table in df (30-2) = 0.349, it can be concluded that all research indicators have met the validity requirements. As for the Cronbach alpha value> of the standard value of 0.60. So thus the five variables are reliable.

**Findings**

*Determination Coefficient Test*
of his obligations in the business world. He knows about his field of activity, the situation he faces, and decisions he will take as well as the risks or consequences that will arise both for him and his company.

Autonomy here must be able to refer to the values with universal values, the company must be free in the sense of freedom and flexibility. The principle of autonomy in business ethics is that the company freely has authority in accordance with the field carried out and its implementation in accordance with the vision and mission it has. The company has certain powers according to the mission and vision it takes and does not conflict with other parties. In the principle of business ethics autonomy is more defined as the will and engineering to act fully based on the company's knowledge and expertise in an effort to achieve the best achievements in accordance with the company's mission, goals and objectives as an institution. In terms of business ethics, autonomy is related to the executive policies of the company in carrying out the mission, the vision of the company which is oriented to prosperity, the welfare of its workers or the communities it faces.

Autonomy here must be able to refer to the values of the professionalism of company management in using economic resources. If the company has a good mission, vision and insight in accordance with universal values, the company must be free in the sense of freedom and flexibility inherent in high commitment of responsibility in carrying out business ethics. Autonomy is the attitude and ability of humans to make decisions and act on their own awareness of what they think is good to do. A person is said to have the principle of autonomy in doing business if he is fully aware of his obligations in the business world. He knows about his field of activity, the situation he faces, demands and rules that apply to his field of activity. He is aware and aware of the decisions and actions he will take as well as the risks or consequences that will arise both for him and his company.

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The results of the regression calculations can be seen that the coefficient of determination (R Square) obtained by 0.349. This means that budget control is influenced by 34.9% by business ethics consisting of autonomy, honesty, fairness and mutual benefit, while the remaining 65.1% of budget control is influenced by other variables not examined in this study.

### Table 3. Coefficient Determination Test

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R square</th>
<th>Standard Error</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.651</td>
<td>0.349</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Sources: Data Processed 2020

Based on the table above can be seen the value of sig. in the Anova table of 0.02 which means <0.05. This indicates that the Autonomy variable (X1) Honesty (X2), Justice (X3), Mutual Benefit (X4) together have an influence on budget control (Y1), so this model can be used in research.

### Partial Test (t)

<table>
<thead>
<tr>
<th>Model</th>
<th>t</th>
<th>Confident Interval</th>
<th>Sig.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>constant (a)</td>
<td>2,689</td>
<td>3,841</td>
<td>-</td>
<td>0,000</td>
</tr>
<tr>
<td>X1</td>
<td>0,156</td>
<td>2,540</td>
<td>0,05</td>
<td>0,046</td>
</tr>
<tr>
<td>X2</td>
<td>0,546</td>
<td>1,776</td>
<td>0,05</td>
<td>0,023</td>
</tr>
<tr>
<td>X3</td>
<td>0,155</td>
<td>1,508</td>
<td>0,05</td>
<td>0,014</td>
</tr>
<tr>
<td>X4</td>
<td>0,735</td>
<td>1,470</td>
<td>0,05</td>
<td>0,031</td>
</tr>
</tbody>
</table>

Sources: Data Processed 2020

### DISCUSSION

Business ethics with the Autonomy variable (X1) has a positive and significant effect on budget control (Y1) at the office of PT. PN.

The principle of autonomy in business ethics is that the company freely has authority in accordance with the field carried out and its implementation in accordance with the vision and mission it has. The company has certain powers according to the mission and vision it takes and does not conflict with other parties. In the principle of business ethics autonomy is more defined as the will and engineering to act fully based on the company's knowledge and expertise in an effort to achieve the best achievements in accordance with the company's mission, goals and objectives as an institution. In terms of business ethics, autonomy is related to the executive policies of the company in carrying out the mission, the vision of the company which is oriented to prosperity, the welfare of its workers or the communities it faces.

Autonomy here must be able to refer to the values of the professionalism of company management in using economic resources. If the company has a good mission, vision and insight in accordance with universal values, the company must be free in the sense of freedom and flexibility inherent in high commitment of responsibility in carrying out business ethics. Autonomy is the attitude and ability of humans to make decisions and act on their own awareness of what they think is good to do. A person is said to have the principle of autonomy in doing business if he is fully aware of his obligations in the business world. He knows about his field of activity, the situation he faces, demands and rules that apply to his field of activity. He is aware and aware of the decisions and actions he will take as well as the risks or consequences that will arise both for him and his company.
and for other parties.

Significant influence of the Autonomy Principle on Budget Control according to the author's analysis in this case is the magnitude of the influence of Top Management in decision making so that the other Management Teams do not have the ability to avoid budget control so like it or not all parties must agree to carry out the policy, in principle the policy implemented does not harm the company as a business, but the policies implemented can harm other parties (partners) that have an impact on cash flow and smooth operations.

**Business ethics with the variable Honesty (X1) has a positive and significant effect on budget control (Y1) at the office of PT. PN**

In general business activities must apply and consider ethical values / morality in it, in the relationship between the company and employees. In relationships that bring forth obligations and rights, both parties must apply ethical / moral dimensions, namely: trustworthiness and honesty / loyalty (Yusanto and Widjayakusuma, 2002). Honesty turns out to be a solid foundation for every business; honesty with oneself, with coworkers, both with business relationships and with employees themselves. Honesty in entrepreneurship is a principle that can’t be bargained any longer, because from honesty, the exemplary (entrepreneurial) effort is first realized. And business cooperation (companies) will live long if there is honesty from all parties. Without that honesty, business cooperation becomes very fragile (Asy’arie, 1997)

The principle of honesty in business ethics is the most fundamental value in supporting the success of company performance. Business activities will succeed if managed with the principle of honesty. Good for employees, consumers, suppliers and other parties associated with this business activity. The most essential principle in business applications based on honesty is especially in the user of honesty with oneself. However, if the principle of honesty with oneself is capable of being carried out by every manager or manager of the company, then surely business management will be guaranteed to be carried out with the principle of honesty to all parties concerned.

The principle of honesty must be an important basis in running any business. For some entrepreneurs, both modern entrepreneurs and conventional entrepreneurs, states that honesty is one of the keys to success in any business. Based on respondents' responses related to honesty, from internal parties that the company has implemented honesty in controlling the budget, although there are some respondents who are still doubtful about the honesty indicator. Respondents' responses are still doubtful, the authors interpret as something that still needs to be improved where in fact that every worker must support company policy in controlling the budget so that workers' responses to complaints from the work partners are not delivered properly to avoid a poor assessment of the company.

Indicators of honesty at PT.PPN are things that need attention to be improved so that it impacts both the company and other parties (partners).

**Business ethics with the variable Justice (X2) has a positive and significant effect on budget control (Y1) at the office of PT. PN**

The Fairness Principle in Business Ethics is used to measure business using business ethics, justice for all parties concerned contributes directly or indirectly to business success. These parties are classified into stakeholders. Therefore, all parties must have positive access and in accordance with the role given by each of these parties to the business. All parties must obtain appropriate access from the business. The benchmarks used determine or provide eligibility according to general measures that have been accepted by the business community and the public.

Leventhal (1980) and Lind and Tyler (1988) in Maiga and Jacobs (2007) state that justice is related to the influence of fair decision-making procedures on the attitudes and behavior of the people involved in and influenced by their decisions. Fairness is recognized as having positive benefits for employee participation in decision making (Lind and Tyler 1988 in Maiga and Jacobs 2007).
This principle requires that every business person acts fairly, and that no party is harmed. Everyone is treated equally according to fair rules and according to objective rational criteria and can be accounted for.

Fairness felt by the partners is still not good on the budget control carried out by PT.XXX, this should be an improvement in the future beside cooperation contracts related to payments sometimes exceed the specified limits so it needs to be fixed in accordance with the agreement.

**Business ethics with the variable Mutual Benefit (X4) has a positive and significant effect on budget control (Y1) at the office of PT. PN**

Every employee who works in a company has the following obligations: the obligation to find suitable business partners who can be invited to work together, mutual benefits between the two parties in achieving mutually agreed goals for the progress of the company, upholding the value moral values that are manifested in the behavior and attitudes of each employee towards their business partners, if the goals in this company are not in accordance with the reality that at least these employees have carried out their business activities with a good action (Keraf, 1998).

The company will try to analyze the reasons for the emergence of the business not in accordance with the objectives of the company, and find where the location of the error and find the right solution to follow up again so that the business can be increased rapidly over time.

Not only obligations that must be carried out, business ethics rights are also very necessary, including: The right to get business partners (colleagues) between companies, the right to get business protection, the right to obtain business profits, and the right to obtain a sense of security in doing business. In addition, in doing business every employee in a company can also prioritize more important things, such as: trust, openness, honesty, courage, friendliness, and hardworking nature so that a mutually beneficial business can be established between the two business parties.

In general, the responses from internal parties said that mutual benefit between PT.XXX and internal parties had occurred, but the author saw a policy that did not favor partners who had delays in paying bills as a result of implementing budget control so that the principle of mutual benefit between one party and another ignored. complaints sometimes come from partners due to late payments, partners feel disadvantaged and have an impact on the company's operations. The principle of mutual benefit is the concern of companies whose positive impacts can be felt by both parties.

**Business ethics with the most dominant Justice variable (X3) has a positive and significant effect on budget control (Y1) at PT. PN.**

From the results of the study showed that the most dominant influence on the budget control process at PT.PPN is justice variable. According to Embse and Wagley (1988) business ethics in companies has a very important role, namely that companies have the ability to create high value-creation, a solid foundation to form a strong and highly competitive company. The current complaints from partners, leading to justice provided by PT.PN, they assume that the payment system is sometimes not in accordance with the contract agreement so that it impacts on the operational activities of PT.PN partners. Based on this, it is appropriate for PT. for the complaint considering that the work partner is dependent on the finances provided for the payment of the PT.PN cooperation contract.

**CONCLUSION**

Based on the results of research conducted, several conclusions can be drawn which are business ethics with the variable autonomy (X1) has a positive and significant effect on budget control (Y1) at the office of PT. PN. Business ethics with honesty variable (X2) has a positive and significant effect on budget control (Y1) at the office of PT. PN. Business ethics with a fairness variable (X3) has a positive and significant effect on budget control (Y1) at the office of PT. PN. Business ethics with a mutually beneficial variable (X4) has a positive and significant effect on...
budget control (Y1) at the office of PT. PN. Business ethics with the most dominant justice variable (X3) has a positive and significant effect on budget control (Y1) at the office of PT. PN.

Based on the conclusions drawn, the suggestions that can be given by researchers are to conduct an in-depth study of the application of budget control policies so as not to harm other parties, to provide fair services to other parties regarding budget control, because in this study the justice variable is the most influential among other indicators of budget control. This research only examines matters related to the relationship between business ethics and the impact of budget control, but does not examine the extent to which technical budget control is carried out by companies. Research variables between Business Ethics Principles and Budget Control still have limitations in finding similar prior research.

The limitations of this study are expected to be the object of further research, especially related to technical budget control in accordance with business ethics.

REFERENCE


