

Ethical Work Climate and Moral Awareness during Covid-19 – A case study

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Abstract: It is not easy to detect irregularities committed by employees in the Agency of Culture and Tourism of East Kutai Regency with actions for personal gain that can harm the agency. The current study offers an overview of the Agency of Culture and Tourism of East Kutai Regency employees' moral awareness in terms of ethical work climate and moral awareness during Covid-19. The study sample was supported by 149 informants through questionnaires. With the OLS method, the empirical findings presented that friendship, team play, personal morality, and rules and procedures positively affect moral awareness because the probability achievement is below 5%. On the one hand, two variables (company interest and self-interest) posed a negative influence. The policy implications that can be applied are the need for close supervision and support from superiors, academics, practitioners, and the public with an accurate system to increase their moral awareness. The study presents discussion and implications to guide future studies.

Keywords: *Ethical Work Climate; Moral Awareness; Covid-19; OLS; Case Study*

1. Introduction

The global pandemic called Coronavirus disease 2019 (Covid-19) has hit several countries, wiping out many people and infecting around 7 million people. Covid-19 also impacts other losses, including the health sector, causing social unrest, disrupting the health system, destroying the education system, harming the economic system and the business world (WHO, 2020; Amalia et al., 2020).

Amid the problems currently faced, office employees who work in the private and public sectors have worked in life-threatening conditions. Workers are prone to risks, especially when talking about medical staff. At the beginning of its appearance, it made chaos in administrative matters because many of them worked directly and faced the public. Not all problems in the field can be solved by the system (for example, online). Complaints that must be dealt with directly, resolving and solving problems, until open-ended

discussions are impossible, can be handled by not meeting. Workers in the public sector must follow protocols established by the government such as restrictions on working hours, social distancing, use of masks, and provision of standard operating procedures follow health policies.

The implementation of various policies issued by the President of Indonesia to deal with Covid-19 through Large-Scale Social Restrictions (PSBB) still seems to be experiencing problems, mainly due to bureaucracy, which is complicated, slow in responding, and doubtful, which results in ineffective handling. That way, it is difficult to reduce the spread rate (positive). The existence of sectoral egos among Indonesian government institutions (Ministries, local and central level Institutions) has become one of the causes of the slow bureaucracy in responding to this global epidemic (Amryudin & Katharina, 2020).

1.1. Current Study

As an organization in the form of a government agency, the Agency of Culture and Tourism of East Kutai Regency has human resources consisting of Civil Servants (PNS). Workers with that status occupy positions in structural agencies assisted by Regional Contract Workers (TK2D) and Non-Permanent Employees (PTT) who are spread in the fields of Bina Marga, Cipta Karya, and Irrigation (BPS-Statistics of East Kutai Regency, 2020).

As an illustration, around 50% of total civil servants from the aspects of personnel, management, supervision, and institutions are considered not yet efficient, effective, and productive, efficient, and effective. In terms of organizational instruments, often service practices are not optimal, the form of the organization is not yet in the form of a pyramid, and there is an overlap in task authority so that it is still in the form of an inverted pyramid (e.g., Zainurossalamia et al., 2020; Ratnasari et al., 2019).

Of course, the state apparatus faces extraordinary and very concerning challenges. This is more likely due to the lead character of employees who ignore work culture and moral values. Therefore, the development of apparatus work culture needs to be realized immediately by paying attention to welfare level so that community service practices are managed optimally. The Ministry of Administrative Reform of the Indonesia Republic has developed a program concerning the work culture of the apparatus, increasing efficiency, discipline, saving, and simplicity of life, all of which are directed at realizing good governance and clean government amid the ongoing Covid-19. As a state apparatus under the auspices of the Public Works Department, of course, it is demanded to have a high commitment to its duties and responsibilities. The realization of the commitment to the service of the country can be demonstrated by ethical work climate and high moral awareness of various irregularities that prioritize personal interests, even though Covid-19 is currently being hit.

1.2. Objectives

The ethical work climate approach is intended to explain the moral awareness condition of employees of the Agency of Culture and Tourism of East Kutai Regency. An ethical work climate is believed to greatly influence employee behavior (especially in terms of morality at work). An ethical work climate is a culture that can form employees in an institution, becoming those who have a sensitivity to moral awareness.

Victor and Cullen (1988) and VanSandt et al. (2006) have developed a framework for an ethical work climate that refers to components such as efficiency, corporate interests, personal interests, team play, friendship, personal morality, rules and procedures, law, social responsibility, and professional codes. From these components, the author will focus on six dimensions (team play, company interests, friendship, rules and procedures, personal morality, and company interests) which aim to measure the extent to which they affect the moral awareness of employees in the Agency of Culture and Tourism of East Kutai Regency during Covid-19.

The study contribution is based on the high moral awareness of employees at the Agency of Culture and Tourism of East Kutai Regency so that it is expected to be more embedded in truth values and reduce wrongdoing.

2. Literature Review

2.1. Relationship between the Variables

This section is the most important thing to see the relationship between the variables of the study by looking at previous studies and related theories. The following are reviews of the variable relationships in the study described in the section below.

2.1.1. Self Interest and Moral Awareness

In a new assignment situation, pride in influencing, managing, and getting one's attention is an important feature. Someone proud of promotion generally will focus on the characteristics of the situation related to the condition of the self, thus allowing the individual an ideal advantage in the workplace. Shah et al. (2004) believe that those who like will explore more to seek information, seek more risks, and focus on future goals. A person who participates in promoting self-esteem can automatically reject an ideal self-condition because he pays more attention to moral matters. In addition, Higgins et al. (2001) and Bryant (2008) emphasize those who are more inclined towards moral awareness, in certain situations, it can result in non-acquisition (Blum, 1991). Previous evidence has shown a positive relationship between climate and organizational behavior. Behavior is determined by environmental influences and several other factors to create a particular climate. Moral awareness is an integral part and needed to shape moral behavior (Wimbush & Shepard, 1994; Rest, 1994a; Sulasmi & Widhianto, 2009).

H1: There is a positive relationship between self-interest on moral awareness.

2.1.2. Company Interest and Moral Awareness

Moral conflict and judgment are needed to solve problems that include human interaction in society. Public attention to ethical business behavior is increasing because Joyner and Payne (2002) emphasize that this is due to ongoing malpractice, business perception flow, and management fraud. Milton-Smith (1997) highlights the diminishing factors of leadership and business confidence. There is more attention to ethical decision making and employee moral awareness in the workplace. So far, social cognition theory needs to focus on moral awareness that is considered to be the opposite (e.g., Butterfield et al., 2000; Loe et al., 2000; Gammie & Gammie, 2009).

The decision-making process and individual moral behavior are closely linked. According to Montiel-Campos et al. (2011), the ability to recognize the impact of their actions and decisions can influence their welfare and interests. Moreover, it also highlights individual expectations of other people. Moral awareness as a person's ability in situations that contain moral content can be considered with a confession. Capital awareness can be exposed to situations of damage and violations of norms of behavior. The existence of damage is no less important, but it is reviewed based on the level of consequences. Jones (1991) underlines that if individuals fail to address the moral content of a situation, the consequence is that they cannot determine the process of making mature behavior and decisions (Rest, 1994b; Trevino, 1986; Lowry, 2003; Reynolds, 2006; Jordan, 2009).

H2: There is a positive relationship between company interest and moral awareness.

2.1.3. Friendship and Moral Awareness

Friendship is a natural form of association between equals, not affected by instrumental needs and wise attitude. When the rise of commercial society and freedom impacts a separate realm, selfish actors can meet basic human needs (Lambert, 2012; Silver, 1990).

Friendship becomes the ideal of freely chosen forms or groups because they can be manifested. The moral behavior of workers can determine the extent to which market interactions meet the interests of society. Moral motivation to pursue the business community and friendship relationships will determine this behavior (Robinson, 2018).

H3: There is a positive relationship between friendship and moral awareness.

2.1.4. Team Play and Moral Awareness

Kavussanu (2008) and Al-Yaaribi et al. (2016) consider moral behavior in terms of friendship with actions that can cause physical and psychological comfort positively or vice versa. Anti-social and pro-social moral behavior is described differently (Sage & Kavussanu, 2007). Pro-social behavior aims to benefit and help others, while anti-social behavior is an act aimed at harming and hurting others (Kavussanu & Stanger 2017; Kavussanu, 2012; Spruit et al., 2019). The study of Baker (2014) discusses the efficacy of ethical education and ethical decision making. In his findings, majority of the unit informants stated that the reason for the pressure of the organization and the workgroup is the individual. Reliance on scenario instruments and written instruments that ask in detail what they do, decide, and strategies for handling conflict in the workplace.

H4: There is a positive relationship between team play and moral awareness.

2.1.5. Personal Morality and Moral Awareness

The moral judgment of individuals in business practices is generally influenced by personal moral philosophy. Therein, the variation is based on two fundamental factors, namely concern for improving the level of human well-being in influencing the moral quality and reducing debates related to ethics (Forsyth, 1992). Morris and McDonald (1995) and Harrington (1997) combine moral motivation for differences in represented values that refer to individual intentions to decide the solution. The ethical component as a process of decision making involves a commitment to choose moral values. Based on these assumptions, moral motivation is considered as an individual's intention to choose morality overpower. There is a relationship between the concept of moral intensity and moral judgment consistently (Singer, 1998). The factor of moral intensity is more intense than the factor of consciousness and moral intensity. Furthermore, Barnett (2001) and Lincoln (2011) found that moral awareness and personal morality have a positive correlation.

H5: There is a positive relationship between personal morality on moral awareness.

2.1.6. Rules & Procedures and Moral Awareness

Explicitly, moral activity is very closely related to social relations. Moral judgments and individual actions come directly from previous experience with a group. Moral rules and norms that bind individuals socially are shared in realizing group authority (Bellah, 1973). As a group together, Wyld and Jones (1997) share the set of policy authorities needed to revitalize individual morality. Durkheim (1996) and Miller (1996) clarified that there is a "social-moral" atmosphere because it is a dominant factor for making individual ethical decisions in an organization. Through moral concern for employees, attention, and low moral awareness, can raise questions about their weak sensitivity from leaders who behave unethically. The way to assess the situation and moral guidance, their weak sensitivity to such behavior signifies moral judgment (Chen et al., 2013). This can explain their ignorance of leader behaviour (Henle, 2005; Gok et al., 2017). Thus, the findings from previous studies, explain that the effect of ethical leadership there are possibilities that differ from one case to another.

H6: There is a positive relationship between rules and procedures on moral awareness.

3. Conceptual Framework

We are trying to develop a conceptual component of the independent variable and the dependent variable which have their respective roles. This conceptual framework, in accordance with the formulation of the problem and the underlying theory, can be illustrated in Figure 1.

The study uses a quantitative approach (mainstream approach) because it uses statistical tools as a test and data analysis tool. The model was designed with a quantitative approach that explains the position and relationship between the variables studied (Hewege, 2012; Toomela, 2014).

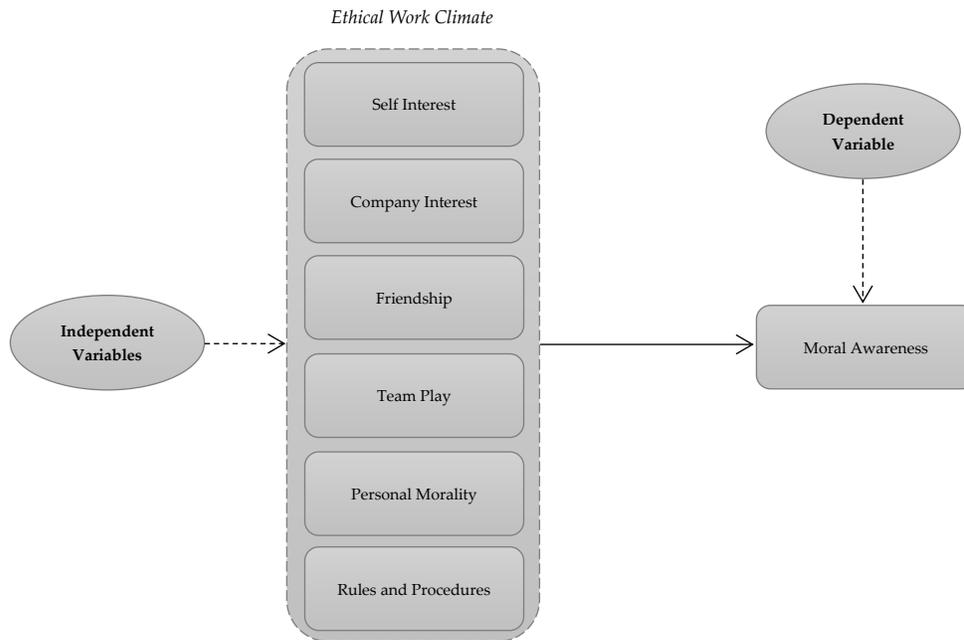


Figure 1. Proposed Model

4. Methodology

4.1. Data and Variables

The data for the present study was obtained through using the survey approach to target employees at the Agency of Culture and Tourism of East Kutai Regency. The questionnaire contained close-ended questions with a 5-point likert scale. Table 1 provides further information on the variables and the indicators.

Table 1. Components and Variable Descriptions

Type	Variables (code)	Indicators
Independent	Self Interest (SI)	<ul style="list-style-type: none"> ▪ In the work, employees prioritize personal interests compared to the interests of the agency. ▪ Employees protect their personal interests from the pressure of the interests of the agency. ▪ The employee attention is directed to what is best for him.
	Company Interest (CI)	<ul style="list-style-type: none"> ▪ There is no room for employees who give priority to morals. ▪ Decisions made on consideration of achieving agency targets. ▪ Employees pay attention to the interests of the agency. ▪ Employees work for agency success. ▪ Doing work that does not harm the agency.

	Friendship (F)	<ul style="list-style-type: none"> ▪ Agencies apply the best orientation for others. ▪ Mutual goodness comes first. ▪ Individual desires are considered in decision making. ▪ The main concern of the agency is what is best for the individual.
	Team Play (TP)	<ul style="list-style-type: none"> ▪ General considerations are best for individuals in the group. ▪ Attention is given to the importance of kindness to all. ▪ The level of team role is important. ▪ Attention is provided to good individuals in the institutions.
	Personal Morality (PM)	<ul style="list-style-type: none"> ▪ Individual decisions are all about what is wrong and right. ▪ Imitate exemplary and morals that can be trusted. ▪ Instructions for individual moral ethics. ▪ I understand what is right and wrong.
	Rules and Procedures (RP)	<ul style="list-style-type: none"> ▪ The basis of success is compliance with rules and procedures. ▪ There is the importance of following agency rules. ▪ The success of employees is on the basis of compliance with agency regulations. ▪ The basis of success is in compliance with agency policies.
Dependent	Moral Awareness (MA)	<ul style="list-style-type: none"> ▪ Every work decision is taken considering the morality. ▪ Employees are well aware of the motives of partners who want to take advantage in the wrong way. ▪ Employees have a goal to work without degrading their dignity and status as a state apparatus. ▪ Employees are aware that the consequences of irregularities harming the agency and the community. ▪ Employees understand the risks of doing irregularities in work. ▪ Employees benefit from working and making decisions correctly.

4.2. Sample

The sample of informants was determined through purposive sampling. The informants were well informed about the purpose of the study and the confidentiality of their responses (Palinkas et al., 2015). Therein, employees with civil servant status in the Agency of Culture and Tourism of East Kutai Regency were principally targeted. From a population of 238 employees, the number of people targeted as informants with a 95% confidence level was 149 employees.

Table 2. PSBB Time-Span in Indonesia, 2020

Quartile	Period	Lockdown region
1 st	January 01 – March 31	DKI Jakarta, Bandung, DI Yogyakarta, Surabaya, Bali
2 nd	April 01 – June 30	Balikpapan, Banjarmasin, Pontianak, Tarakan, Palangkaraya, Nunukan, Samarinda, Bontang
3 rd	July 01 – September 30	Lampung, Padang, Medan
4 th	October 01 – December 31	Makassar, Jayapura, Ambon, Lombok, Kupang

Source: Syafrida & Hartati (2020); Sampurno et al., (2020); Juaningsih et al., (2020)

The provisions at the time of sampling are based on the PSBB policy in Indonesia in the 2nd quartile (April to June 2020). It is very important to see the extent of the informants' responses regarding the variables that have been determined during the pandemic.

4.3. Tools and Techniques

The present study processed with two types of analyses, namely qualitative and deductive. Quantitative approach was used to analyze data using logic, where the conclusions are drawn inductively and deductive through statistical calculation. In this case, there are inferential statistics by concluding inductively. The use of Ordinary Least Square (OLS), is considered as an appropriate and effective model

to see the extent to which variables have been previously designed (Purwadi et al., 2020). For OLS, one variable is defined to describe the intended variable with the following linear specification design:

$$Y = \alpha + \beta x + e (\alpha, \beta)$$

Where: $(\alpha, \beta) = y - \alpha - \beta x$ is an error resulting from this specification. Different parameter values produce different errors with certain sizes and indicators (Greene, 2000). In accordance with the objectives of research and hypotheses formulated, the basic form of the function above is translated into the following equation:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + e$$

Where: X1 (self-interest), X2 (company interest), X3 (friendship), X4 (team play), X5 (personal morality), X6 (rules and procedures), Y (moral awareness), β_0 (Constants or intercepts), $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6, \beta_7$ (coefficients regression), and e (confounding factors).

5. Data Analysis and Results

5.1. Demographics and Correlation

Based on the results of interviews of 149 informants, majority turned to be male (78.5%), aging between 30-35 years (38.3%). Accordingly, the majority (92.6%) indicated their marital status as married. In connection to work experience more than half (53%) indicated to be belonging to 5 to 10 years cadre. For education, the highest percentage of respondents (40.3%) indicated holding a High School or equivalent diploma.

Table 3. Informant Demographics

Characteristics	Total	Percentage (%)
1. Age		
▪ <25 years old	0	0
▪ 25 - 29 years old	9	6.0
▪ 30 - 35 years old	57	38.3
▪ 36 - 40 years old	33	22.1
▪ > 40 years old	50	44.6
2. Gender		
▪ Male	117	78.5
▪ Female	32	21.5
3. Marital status		
▪ Single	11	7.4
▪ Married	138	92.6
4. Years of service		
▪ <5 years	13	8.7
▪ 5 - 10 years	79	53.0
▪ 11 - 15 years	46	30.9
▪ > 15 years	11	7.4
5. Education		
▪ High School / equivalent	60	40.3
▪ Bachelor	39	26.2
▪ Master	47	31.5
▪ Doctor	3	2.0

Pearson correlation coefficient is strongly influenced by the number of variables, unequal variants, non-normality, and non-linear (Friendly, 2002). Accordingly, the magnitude of the Spearman correlation coefficient is based on the ranks of data since it allows a better choice to examine the relationship between variables or indicators used (Friendly & Kwan, 2003).

Table 4. Pearson Correlation Coefficient Matrix

Variables	SI	CI	F	TP	MP	RP
SI	1.000					
CI	0.105	1.000				
F	0.168	0.620	1.000			
TP	0.078	0.517	0.485	1.000		
PM	0.110	0.690	0.721	0.762	1.000	
RP	0.204	0.601	0.676	0.560	0.460	1.000

If the correlation coefficient of a variable is 0.80 or more, it needs to be eliminated. This is principally due to the multicollinearity between several variables. The issue is not serious if the amount is within the tolerance limit. To assess the multicollinearity in the present study, a correlation matrix was generated using Statistical Package for the Social Sciences (SPSS) 24.0. The results of the calculations are presented in Table 4.

5.2. Reliability and Validity

The reliability test in this study needs to be carried out to determine the extent to which these measurements are reliable. High reliability, indicates that the size obtained is the actual size of the object. Table 5 concludes that the reliability coefficient of all proposed variables is quite high (close to 1) and r count is greater than the stipulation ($n > 0.6$). That is, 30 items indicate that the questionnaire used was reliable.

Table 5. Statistical Reliability

Variables	Cronbach's Alpha	N of Items
SI	0.834	4
CI	0.898	4
F	0.900	4
TP	0.851	4
PM	0.730	4
RP	0.915	4
MA	0.881	6

A validity test is carried out on items of questionnaire statements by calculating the correlation coefficient through the total value obtained. If the correlation coefficient is greater than the critical value, then a statement is considered valid. Conversely, if the correlation coefficient is smaller than the provisions, then the statement is considered invalid or null.

Table 6. Statistical Validity

Variables	Indicators	Correlation Coefficient	Critical value (Df = 148, $\alpha = 5\%$)	Interpretation
MA	MA_1	0.605	0.160	Valid
	MA_2	0.621		Valid
	MA_3	0.619		Valid
	MA_4	0.575		Valid
	MA_5	0.574		Valid
	MA_6	0.518		Valid
SI	SI_1	0.394	0.160	Valid
	SI_2	0.524		Valid
	SI_3	0.508		Valid
	SI_4	0.512		Valid
CI	CI_1	0.440	0.160	Valid
	CI_2	0.494		Valid
	CI_3	0.366		Valid
	CI_4	0.293		Valid
F	F_1	0.437	0.160	Valid
	F_2	0.375		Valid
	F_3	0.359		Valid
	F_4	0,354		Valid

TP	TP_1	0.595	0.160	Valid
	TP_2	0.671		Valid
	TP_3	0.674		Valid
	TP_4	0.701		Valid
PM	PM_1	0.686	0.160	Valid
	PM_2	0.603		Valid
	PM_3	0.702		Valid
	PM_4	0.660		Valid
RP	RP_1	0.311	0.160	Valid
	RP_2	0.321		Valid
	RP_3	0.428		Valid
	RP_4	0.341		Valid

Table 6 explains the validity tests on SI, CI, F, TP, PM, RP, and MA. All indicators of this study are valid. The correlation coefficient of all indicators is higher than the critical value, meaning that all statements in the questionnaire have met the validity requirements.

5.3. Regression Analysis

The regression coefficient in an equation shows the direction of change between variables. From this study, it appears that the linear regression coefficient of all independent variables is positive. This proves that the direct relationship to the dependent variable. The contribution of the independent variables simultaneously to the dependent variable through the coefficient of determination (R^2) reached 0.925. In this multiple linear regression model, the six independent variables simultaneously have contributed 92.5% to the dependent variable. Meanwhile, 7.5% is influenced by other variables not included in this model. The Multiple R-value shown in Table 7 is 73.9%. A strong positive relationship between variables was also seen in this study.

Table 7. Partial Test Assertion

Relationships	Coeff. regression	t (DF = 148)	Prob.	r ² Partial
H1: SI -> MA	-0.172	-2.692	0.008	-0.220
H2: CI -> MA	-0.150	-1.883	0.062	-0.156
H3: F -> MA	0.220	2.525	0.013	0.207
H4: TP -> MA	0.285	3.084	0.002	0.251
H5: PM -> MA	0.217	2.451	0.015	0.201
H6: RP -> MA	0.185	3.236	0.002	0.262
R-Squared = 0.925				
Multiple R = 0.739				
F-Ratio = 28.413				
Probability = 0.000				
Constanta = 1.123				

There is a significant effect of the ethical work climate simultaneously on MA in the Agency of Culture and Tourism of East Kutai Regency, as evidenced by the F test. The magnitude of the probability number shows above the predetermined requirements ($0.000 < 0.05$). The coefficient of partial determination (r^2) of the variable SI (-22%), CI (-15.6%), F (20%), TP (25.1%), PM (20.1%), and RP (26.2%). The value of r^2 is intended to determine the extent of the highest contribution of each independent variable to the dependent variable. Of the six ethical work climate factors, are the RP that have a dominant influence on MA.

6. Discussion

The average value of the responses to SI is 2.06 (low). The low level of SI of an organization is one of the employee's rejections of the ethical work climate. The majority of employees always prioritize their own interests above the interests of the agency. A regression coefficient of 17.2% shows the negative influence of SI on the MA of employees in the Agency of Culture and Tourism of East Kutai Regency. The influence of SI on MA can occur because employees feel that they have been working with trust and responsibility

that upholds the principle of togetherness and prioritizes many individuals' interests over personal interests.

The average value of the responses to CI is 3.63 (high). A high level of CI from the organization expresses the desire of employees towards an ethical work climate. The majority of employees prioritize the interests of agencies. The negative influence of CI on MA of employees in the Agency of Culture and Tourism of East Kutai Regency is shown a regression coefficient of 15%. The influence of CI on MA of employees, some have not yet fully carried out the work and responsibilities for the interests of the agency. Prioritizing one's own interests can be done by working below the established standards even though this does not interfere with the performance of agencies. However, if employees work optimally and prioritize quality and mutual interests, high work performance can be achieved. This is the direction of the community towards the results of infrastructure development that has high quality.

The average value of the responses to F is 3.69 (high). A high level of F is a reflection that there is a good relationship between employees. The positive influence of F on the MA of employees in the Agency of Culture and Tourism of East Kutai Regency has shown a regression coefficient of 22%. Generally, employees always make attention to the main concern of coworkers. They always work for the common good, hoping that every individual care about making decisions and what is best for them so far. The average value of the informants' responses to TP was 3.75 (high). The high level of TP is proof that employees prioritize working in a group that is concerned with shared interests. The positive influence of TP on MA on employees in the Agency of Culture and Tourism of East Kutai Regency is shown by a regression coefficient of 28.5%. This phenomenon is because employees prefer to work in a team. With the overall compactness model, it will be easier to solve and faster. In addition, working in teams brings more input from various parties and spur the learning process between those involved.

The average value of the responses to PM is 3.76 (high). A high level of PM, it appears that every employee has a high morality at work. The regression coefficient of 21.7% outlines the positive influence of PM on MA on employees in the Agency of Culture and Tourism of East Kutai Regency. Both of these close relationships, assert that when working and making decisions, employees always considered what is right and wrong. In addition, they have a personal belief that will guide them in every action and decision taken. Personal belief is something that employees have, i.e trust and tolerance. The average value of the responses to RP was 3.77 (high). This level of RP underlines that employees are subject to the rules and procedures set by the agency. Accordingly, the positive influence between RP on MA is seen in the achievement of the regression coefficient of 18.5%. The relationship between these two variables indicate that most employees comply with rules and procedures. Hence, we can suggest that employees are enthusiastic about following the rules and procedures to get an award such as promotion and position.

7. Implication and Future Work

The Agency of Culture and Tourism of East Kutai Regency is expected to maintain moral awareness among the employees. By maintaining this matter sustainably, a clean employee will always be created by prioritizing morality and mutual interests. Public expectations of employees at the Agency of Culture and Tourism of East Kutai Regency are to have high moral awareness. Because by having these skills, they will be more confident in the output of agencies that can create public infrastructure (such as infrastructure). If every employee has an ongoing moral awareness, it can certainly shape community aspirations and interests. For example, they must have a moral responsibility for the quality of performance and pay attention to the resulting standards.

This study will be an interesting idea if it can be developed with a variety of variables that have never been studied before, a comparison of data objects between agencies, and the addition of samples. It is hoped that in future, researchers can take into account these components so that they become an interesting consideration and policy for government institutions.

8. Conclusion

The task of fulfilling or implementing development lies with the Public Works Department because it has responsibilities in planning, programming, development, and maintenance. The Public Works Department at the Regency level in the Borneo region is an agency that has quite severe challenges given the vast area and distance between regions far. Accordingly, the toughest challenge for the Agency of Culture and Tourism of East Kutai Regency is implementing services and ethical work climate continues during Covid-19 which is causing many challenges (AlZgool et al., 2020; Islam et al., 2020). The hypothesis proposed from this study is acceptable. The components of the ethical work climate are simultaneously proven to have a significant influence on the MA of employees in the Agency of Culture and Tourism of East Kutai Regency. Partially, the dominant variable affecting MA is TP, because employees prioritize regulations and procedures in the Agency of Culture and Tourism of East Kutai Regency in building moral awareness.

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