

INTISARI

INTISARI: Perilaku kerja kontraproduktif masih menjadi isu penting dalam organisasi Direktorat Jenderal Pajak (DJP). Perilaku semacam ini dapat membawa dampak yang sangat buruk bagi banyak pihak. Sebagaimana penelitian-penelitian terdahulu, penelitian ini bertujuan untuk menguji peran *trust in organization* dan *locus of control* dalam memprediksi perilaku kerja kontraproduktif. Penelitian ini menggunakan metode kuantitatif dengan metode survei melalui kuesioner yang disebar secara *online*. Data primer diperoleh dari 228 pegawai DJP dengan menerapkan teknik *nonprobability purposive sampling*. Model analisis regresi yang digunakan adalah analisis sub kelompok. Hasil pengujian hipotesis menunjukkan *trust in organization* berpengaruh negatif dan signifikan terhadap perilaku kerja kontraproduktif baik interpersonal maupun organisasional. Selain itu, ditemukan bukti empiris bahwa hubungan negatif tersebut akan lebih kuat pada individu dengan LoC internal daripada LoC eksternal. Dengan demikian, seluruh hipotesis dalam penelitian ini terdukung. Selanjtnya, keterbatasan penelitian dan saran bagi organisasi juga didiskusikan dalam penelitian ini.

Kata kunci: perilaku kerja kontraproduktif, *trust in organization*, *locus of control*, analisis moderasi sub kelompok, Direktorat Jenderal Pajak.

ABSTRACT

ABSTRACT: Counterproductive work behavior is still an important issue in the organization of Directorate General of Taxation (DGT). This kind of behavior can have a very bad impact on many parties. As previous studies, this study aims to examine the role of trust in organization and locus of control in predicting counterproductive work behaviors. This study uses quantitative methods with survey methods through questionnaires that are distributed online. Primary data was obtained from 228 employees of DGT by applying nonprobability purposive sampling. The regression analysis model used is subgroup analysis. The result of hypothesis testing shows that trust in organization has a negative and significant influence on the counterproductive work behavior both interpersonal and organizational. In addition, empirical evidence is found that the negative relationship will be stronger in individuals with internal LoC than external LoC. Thus, all hypotheses in this study are supported. Furthermore, research limitations and suggestions for the organization are also discussed in this study.

Keyword: counterproductive work behavior, trust in organization, locus of control, subgroup analysis, Directorate General of Taxation.