

**THE IMPACT OF ORGANIZATIONAL JUSTICE, JOB SATISFACTION
AND ORGANIZATIONAL COMMITMENT
ON TURNOVER INTENTION IN AL-AQSHO FOUNDATION KUDUS**



THESIS

Thesis submitted to the Graduate School of Management in partial fulfillment of
the degree of requirement for Master of Management

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2010-01-009**

**GRADUATE PROGRAM OF MANAGEMENT
MURIA KUDUS UNIVERSITY
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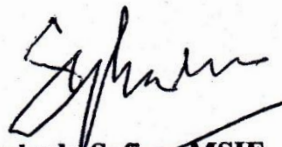
THESIS
**THE IMPACT OF ORGANIZATIONAL JUSTICE, JOB SATISFACTION,
AND ORGANIZATIONAL COMMITMENT ON TURNOVER
INTENTION IN AL-AQSHO FOUNDATION KUDUS”**

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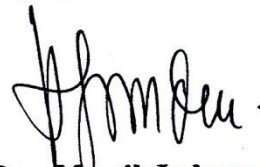
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THE IMPACT OF ORGANIZATIONAL JUSTICE, JOB SATISFACTION,
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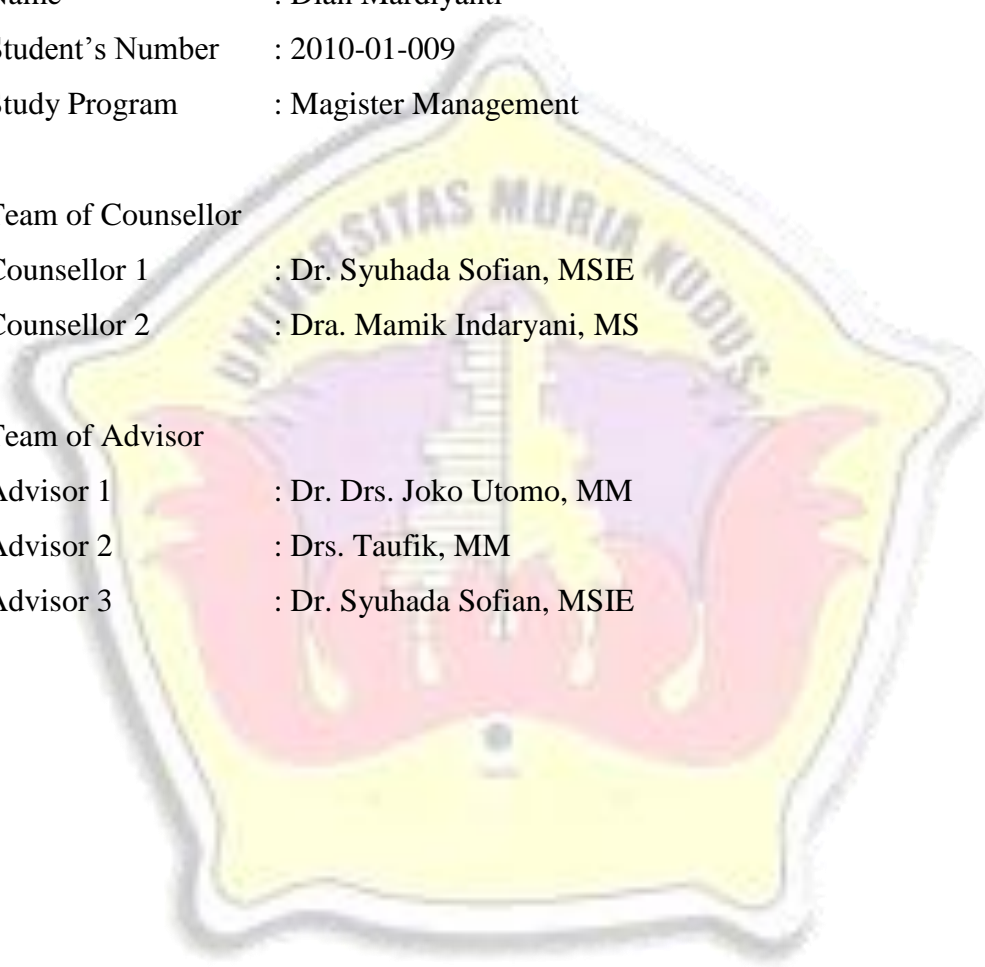
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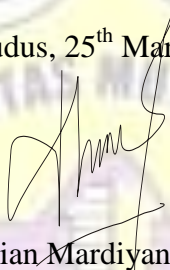
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I, Dian Mardiyanti certify that the substance of this thesis has never been submitted for any degree and is not currently bring submitted for other degree. I also certify that this thesis is the best of my knowledge and any help received in preparing this thesis and solve used has been acknowledged.

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ABSTRACT

The purpose of this study is to investigate the effect of organizational justice to auditors' turnover intention at public accountant firms in Indonesia. The primary justice issue discussed in this study is the perceived fairness of decisions involving pay and promotions. Fairness is examined in terms of the consistent application of standards across individuals in the firm's decision-making. The effect of organizational justice to turnover intention is examined both directly and through the intermediaries of job satisfaction and organizational commitment. To examine these issues, a mailing survey was distributed to al-Aqsho foundation employees. The Regression with path analysis model is used for developing theoretical and analyzing data.

The results of hypothesis test support 3 hypotheses proposed (H1, H5, H6) and reject 3 hypotheses (H2, H3, H4). The results of this research show that organizational justice does not impact directly on turnover intention, but through job satisfaction and organizational commitment. It indicates that bias and not consistent in making decision especially related with salary and promotion will reduce job satisfaction marked by decreasing of creativity and autonomy, working condition, and responsibility of assignment. Decreasing level of job satisfaction will decrease commitment to organization and finally followed by employees action to leave al-Aqsho foundation.

Key words : *organizational justice, discrimination, turnover intention, al-Aqsho foundation*

ABSTRAKSI

Tujuan penelitian ini adalah untuk menginvestigasi pengaruh keadilan organisasional terhadap intensitas turnover auditor pada kantor akuntan publik di Indonesia. Isu utama yang didiskusikan dalam penelitian ini adalah keadilan yang dirasakan terkait dengan keputusan gaji dan promosi. Istilah keadilan yang dimaksudkan adalah penerapan standar yang konsisten terhadap setiap individu dalam pengambilan keputusan perusahaan. Pengaruh keadilan organisasional terhadap intensitas turnover diuji baik secara langsung maupun melalui intermediasi kepuasan kerja dan komitmen organisasional.

Untuk menguji isu-isu di atas, dilakukan survei secara tertulis yang didistribusikan kepada karyawan yayasan al-Aqsho Kudus. Kerangka teori dan analisis data dilakukan dengan teknik regresi model analisis jalur dan dioperasikan dengan bantuan program SPSS.

Hasil uji hipotesis mendukung 3 hipotesis yang diajukan (H1, H5, H6) dan menolak 3 hipotesis (H2, H3, H4). Hasil penelitian ini menunjukkan bahwa keadilan organisasi tidak berpengaruh secara langsung terhadap turnover intention, tetapi melalui kepuasan kerja dan komitmen organisasional. Hal ini mengindikasikan bahwa bias dan tidak konsisten dalam pengambilan keputusan terutama yang berhubungan dengan gaji dan promosi akan mengurangi kepuasan kerja yang ditandai dengan menurunnya kreativitas dan otonomi, kondisi kerja, dan tanggung jawab terhadap tugas. Penurunan tingkat kepuasan kerja akan menurunkan komitmen terhadap organisasi dan akhirnya diikuti dengan tindakan karyawan untuk meninggalkan yayasan al-Aqsho.

Kata kunci : *keadilan organisasional, diskriminasi, intensitas turnover, yayasan al-Aqsho*

PREFACE

First of all, I praise my thanks to Allah who has given His mercies and blessing to me, so I can finish this thesis without any big problem. Secondly, sholawat and salam be upon to Prophet Muhammad SAW, who has guided me from the darkness into the brightness. Thirdly, I realize that the arrangement of this thesis needs supporting and guiding from many people. It's appropriate moment for me to thank to:

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I completely realize that this thesis still has many weakness. That's why, I really expect your developing criticism and suggestion to make me better in the future.

Kudus, 2012

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