

## VALIDATION OF ETHICAL THRESHOLD INSTRUMENT

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### ABSTRACT

Research on ethics is a broad and interdisciplinary field that explores moral principles, values, and decision-making processes. However, the research related to the measurement and assessment of ethics can involve the development of instruments or tools to gauge ethical behavior, attitudes, or values that are broadly various. Conducting research on ethical instruments can help organizations, researchers, and policymakers better understand and address ethical issues. However, the study of ethical threshold is likely limited. This study explores the ethical perspective of Islam and creates the instrument of it. The confirmatory analysis is used to investigate the validity of the instruments. It has been discovered that the Islamic ethical perspective contains Comprehensive, Realistic, and Moderation or Balance. Individual Values and Beliefs, Organizational Culture, Leadership and Tone at the Top, Peer Pressure, Incentives and Rewards, Legal and Regulatory Framework, Competitive Pressures, Economic Factors, Ethical Dilemmas, Social and Cultural Norms, Cognitive Biases, Fear of Retaliation, and Whistleblower Protection all play a role in determining the threshold. Individual values and beliefs are determined to be the most ethical band on all ethical dimensions, followed by social and cultural norms and organizational culture, and leadership and tone at the top. Individual values and beliefs have the greatest impact on ethical balance, but social and cultural standards have a greater impact on comprehensive ethics. As a result, this research contributes to the description of diverse types of ethical behavior driven inwardly or externally.

Kata Kunci: *Ethics measurement, Instrument*