

ABSTRAK

Penelitian ini bermaksud untuk menganalisa dan menguji konstruk pengalaman, komitmen, dan orientasi etika terhadap sensitivitas etika auditor dengan budaya etis sebagai variabel kontrol. Lokasi penelitian dilakukan di Kota Semarang dan seluruh auditor pada Kantor Akuntan Publik di Kota Semarang menjadi populasi dalam penelitian ini. Sampel penelitian ini berjumlah 75 responden dan diambil menggunakan metode *convenience sampling*. Pengumpulan data dalam penelitian ini menggunakan instrument kuesioner dengan teknik skala likert. Data yang diperoleh dianalisis menggunakan model regresi linear berganda dengan program analisis statistik SPSS 20.

Penelitian ini menghasilkan dan menyatakan bahwa komitmen organisasi dan orientasi etika (idealisme) tidak berpengaruh terhadap sensitivitas etika auditor, sedangkan pengalaman, komitmen profesional, dan budaya etis organisasi berpengaruh signifikan dan positif kepada sensitivitas etika auditor. Sementara orientasi etika (relativisme) berpengaruh negatif dan signifikan terhadap sensitivitas etika auditor.

Kata Kunci : komitmen profesional, pengalaman, komitmen organisasi, idealisme, budaya etis organisasi, relativisme, sensitivitas etika auditor.

ABSTRACT

This study aimed to examine the experience, commitment, and ethical orientation of the ethical sensitivity of auditors with ethical culture as a control variable. The location of the study was conducted in the city of Semarang and all auditors working at the Public Accountant Office in the city of Semarang became the population in this study. The research sample consisted of 75 respondents and was taken using the convenience sampling method. Data collection in this study used a questionnaire instrument with a Likert scale technique. The data obtained were analyzed using multiple linear regression models using the SPSS 20 program.

The results of this study stated that organizational commitment and ethical orientation (idealism) do not affect the ethical sensitivity of auditors, while experience, professional commitment, and organizational ethical culture have a significant and positive influence on auditor ethical sensitivity. While ethical orientation (relativism) has a significant and negative influence on auditor's ethical sensitivity.

Keywords: professional commitment, experience, organizational commitment, idealism, organizational ethical culture, relativism, auditor's ethical sensitivity