

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui hasil pengaruh norma subyektif auditor, komitmen profesional auditor dan tingkat religiusitas auditor terhadap perilaku etis auditor. Responden dalam penelitian ini adalah auditor yang bekerja di kantor akuntan publik di wilayah surabaya. Penelitian ini menggunakan metode analisis data dengan menggunakan software WarpPLS versi 6.0 *for windows*. PLS (*Partial Least Square*) merupakan analisis persamaan structural atau *Structural Equation Model (SEM)* berbasis varian yang secara simultan dapat melakukan pengujian model pengukuran sekaligus model structural. Berdasarkan hasil analisis penelitian ini menunjukkan bahwa norma subyektif auditor dan tingkat religiusitas auditor berpengaruh terhadap perilaku etis. Serta komitmen profesional auditor tidak berpengaruh terhadap perilaku etis auditor

*Kata kunci* : Norma subyektif auditor, komitmen profesional auditor, tingkat religiusitas auditor dan auditor yang bekerja di kantor akuntan publik di wilayah surabaya.

**ABSTRACT**

*This study aims to determine the results of the impact of subjective norms, commitment professional auditor and religiosity to ethical behavior auditor. Answering in this study are auditors who work in public accounting firms located in the Surabaya. This study uses a data analysis method using WarpPLS software version 6.0 for windows. PLS (Partial Least Square) is a variance-based structural equation analysis or Structural Equation Model (SEM) that can be used to test measurement models as well as structural models. Based on the results of this research analysis shows the auditors subjective norms and the level of auditors religiosity affect ethical behavior. And the auditors professional commitment does not affect the ethical behavior of the auditors.*

*Keywords: subjective norms, professional commitment, level of religiosity and auditors who work in public accounting firms in the Surabaya*