

**The Moderating Role of Religiosity on Ethical Behavioral Intention: Planned Behavior Theory Approach**

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**ABSTRACT**

The study aims to examine the influence of perceived behavioral control on ethical behavioral intention and examine the moderating role of religiosity on the relationship between perceived behavioral control and ethical behavioral intention. This is a quantitative research by adding discussing explanations. Data were obtained from 110 questionnaires distributed to auditors in public accounting firms located in Surabaya. The statistical analysis used is Partial Least Square (PLS). The results of the study indicate that perceived behavioral control positively affects the ethical behavioral intention of auditors. Moreover, the results of the study show that religiosity has an influence on ethical behavioral intention, but it does not moderate the auditor's perception of behavioral control.

Keywords: Perceived behavioral control, religiosity, ethical behavioral intention

**Peran Moderasi Religiusitas Terhadap Intensi Perilaku Etis: Pendekatan Teori Perilaku Terencana**

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh persepsi kontrol perilaku terhadap intensi perilaku etis serta menguji pengaruh moderasi religiusitas antara persepsi perilaku kontrol terhadap intensi perilaku etis. Penelitian ini adalah penelitian kuantitatif dengan membahas penjelasan. Data diperoleh dari 110 kuesioner yang didistribusikan kepada auditor di kantor akuntan publik yang berada di Surabaya. Analisis statistik yang digunakan adalah *Partial Least Square* (PLS). Hasil penelitian ini menunjukkan bahwa persepsi kontrol perilaku mempunyai pengaruh positif terhadap intensi perilaku etis auditor. Selain itu, hasil penelitian juga menunjukkan bahwa religiusitas mempengaruhi perilaku etis auditor namun tidak memoderasi persepsi atas perilaku kontrol auditor.

Kata kunci: Persepsi kontrol perilaku, religiusitas, intensi perilaku etis