

**Pengaruh Ideologi Etika Dan Religiusitas Terhadap Pertimbangan  
Etis Auditor**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengidentifikasi pengaruh faktor-faktor situasional yang mendasari pertimbangan etis auditor di Surabaya. Secara khusus, ada tiga tujuan penelitian untuk penelitian ini: pertama, untuk menyelidiki pengaruh idealisme pada pertimbangan etis auditor, kedua, untuk menyelidiki pengaruh relativisme pada pertimbangan etis, dan ketiga, untuk menyelidiki pengaruh religiusitas terhadap pertimbangan etis. Responden penelitian adalah auditor yang bekerja di kantor akuntan publik di Surabaya. Kuisisioner survei yang berisi instrumen tentang ideologi etis-relativisme dan idealisme, religiusitas, dan pertimbangan etis didistribusikan. Sebanyak 127 tanggapan diterima dan dianggap dapat digunakan. Analisis statistik *Partial Least Square* (PLS) digunakan untuk mencapai tujuan penelitian. Temuan menunjukkan idealisme dan religiusitas berpengaruh positif terhadap pertimbangan etis. Sebaliknya, relativisme ditemukan mempengaruhi pertimbangan etis secara negatif.

Kata kunci: Ideologi etika, idealisme, relativisme, religiusitas, pertimbangan etis

## **Influence Of Ethical Ideology And Religiosity On Ethical Judgement**

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### **ABSTRACT**

This study aims to identify the influence of underlying situational factors on the ethical judgement of auditor in Surabaya. In particular, there are three research objectives for this study: first, to investigate the influence of idealism on the ethical judgement of auditor, second, to investigate the influence of relativism on ethical judgement, and third to investigate influence of religiosity on ethical judgement. The respondents of the study were auditor who work in audit firm in Surabaya. A survey questionnaire comprising instruments about ethical ideology-idealism and relativism, religiosity and ethical judgement were distributed. A total of 127 responses were received and were deemed as useable. Statistical analysis Partial Least Square (PLS) was used to achieve the research objectives. The findings indicate that idealism and religiosity positively influence ethical judgement of auditor. Conversely, relativism found have negative affects on ethical judgement.

Keywords: Ethical ideology, idealism, relativism, religiosity, ethical judgement