

ABSTRACT

Individual Factors believed as a strength giver to the action respond from individual, which can influence behavior, attitude, confidence, and choice in wide of spectrum. Besides, individual factors also reflect elementary characteristic which instruct someone in making decision to what have to be done. This research is addressed to test and also obtain empirical evidence regarding influence and also difference of ethical consideration influence, Machiavellian attitude, and gender to ethical decision making between Accountancy S1 student, PPA student, and auditor.

Sample in this research counted 297 responder, what consist of Accountancy S1 student (College Country and also College Private sector), PPA student (College Country and also College Private sector), and also auditor in Town Surabaya.

Result of research indicate that at Accountancy S1 student group, only Machiavellian attitude having an effect on to ethical decision making at the time of faced by ethical dilemma of own self and also others, while ethical consideration and gender do not have an effect on to ethical decision making of goodness at the time of faced by ethical dilemma of own self and also others. At PPA student group, only gender which do not have an effect on to ethical decision making of goodness at the time of faced by ethical dilemma of own self and also others, while ethical consideration and Machiavellian attitude have an effect on to ethical decision making of goodness at the time of faced by ethical dilemma of own self and also others. At auditor group, only Machiavellian attitude having an effect on to ethical decision making of goodness at the time of faced by ethical dilemma of own self and also others, while ethical consideration and gender do not have an effect on to ethical decision making of goodness at the time of faced by ethical dilemma of own self and also others. For the difference of influence, only gender which do not have difference of influence at each group, while ethical consideration and Machiavellian attitude have difference of influence at each group.

Keyword: Ethical Consideration, Machiavellian Attitude, Gender