

Abstract

This study aimed to examine the influence of financial information to the auditor's ethical decision making, moderated by the moral intensity, ethical ideologies, ethical climate, professional ethics, and commitment to the profession.

The research data obtained through a survey method to 110 auditors on 48 KAP in Jakarta, Semarang, Yogyakarta, Makassar, and Samarinda. The Analysis of data used the IBM SPSS19 program with a simple regression test and Moderated Regression Analysis (MRA) test. In this study there were 10 hypotheses.

The results of statistical tests show that all hypotheses are accepted. Financial information has a positive and significant influence to the auditor's ethical decision-making (H1). However, the influence is small and a larger influence comes from other factors not included in the the research model. The other nine hypotheses were the moderators' variables. All nine moderator variables strengthened the influence of financial information to the auditor's ethical decision-making. However, the influence is small and the larger influence comes from other factors not included in the research model. The research findings show that seven of the nine hypothesis moderate positive and significantly the influence of financial information to the auditor's ethical decision making (H2a, H3a, H4, H5, H6a, H6b dan H6c) and the others (H2b dan H3b) are negatively significant. The research shows that the ethical idealism and professional ethics moderate larger the influence of financial information to the auditor's ethical decision making than the others. This finding indicates that the auditors still consider the ethical and moral values as a dominant factor to make the ethical decision in their profession.

Key words: financial information, moral intensity, ethical ideology, ethical climate,

professional ethics, professional commitment, ethical decision making, auditor.