

## **ABSTRACT**

*Ethical judgement is the process by which an individual determines that one of the alternatives is morally right and the other alternative is morally wrong (Rest, 1986). This capability is very important and needed by each individual in performing their duties. This study aims to analyze the effect of ethical ideology towards ethical judgments, ethical ideology consist of idealism and relativism (Forsyth, 1980). This study was conducted in 2015. The data was collected using a questionnaire. The population of this study were students Accounting Profession in Semarang and the sample using simple random sampling technique*

*The analysis technique used is multiple linear regression and the Kruskal-Wallis test. The research instrument has passed the test of validity and reliability. Regression models also have passed the classical assumptions of regression test. Statistical analysis showed that idealism and relativism has significant effect on ethical judgments. The Adjusted R Square value of 0.224 indicates that the variation in the ethical judgement of students of Accounting Profession is determined by idealism and relativism within 22.4 percent, while the remaining 77.6 percent is determined by other factors. And it is known that the group absolutist judge stricter than the other three groups.*

*Keywords: Idealism, Relativism, Ethical Assessment, Absolutism, Situationism, Subjectivism, Exceptionism, Multiple Regression, Accounting Profession students*