

ABSTRACT

The study examined the influence of gender, age, professions' qualification and accountant perceptions of organizational ethics on accountants' ethical judgments.

The population of this study is Central Java accountants. The sample are collected from firm or institution accountants in Semarang. This study used convenience sampling method. Survey questionnaire is purposed to appraise accountants' opinions on factors influencing ethical judgment. The questionnaire was hand-distributed to the firm or institution accountants in Semarang. The questionnaire adopted 14 vignettes from Emerson et al to appraise ethical judgment. Multiple analysis regression used to be analysis technique.

This study found that age and organizational ethics position has significant influence concerning accountants' ethical judgment. Otherwise gender and professions' qualification doesn't influence accountants' ethical judgment significantly.

Keyword: ethical judgments, ethics, accountants, gender, age, accountant perceptions of organizational ethics