

ABSTRACT

This research aimed to analyze and provide empirical evidence about the effect of ethical reasoning, ethical orientation, locus of control, gender and age on accounting student's ethical sensitivity. The hypothesis (1) There are positive effects of ethical reasoning on ethical sensitivity. 2) There are positive effects of idealism on ethical sensitivity. 3) There are negative effects of ethical relativism on ethical sensitivity. 4) There are effects of ethical locus of control on ethical sensitivity. 5) There are effects of gender on ethical sensitivity. 6) There are effects of age on ethical sensitivity.

The population of this study were accounting students of Economic and Business Diponegoro. The sampling method research using purposive sampling amount 100 students and only 99 questionnaire can be used. The analysis method of this research multiple regression to examine the hypothesis.

The results are (1) The first hypothesis is rejected because there is no significant influence of ethical reasoning on ethical sensitivity. (2) The second hypothesis is accepted because there is positive influence of idealism on ethical sensitivity. (3) The third hypothesis is accepted because there is negative influence of ethical reasoning on ethical sensitivity. (4) The fourth hypothesis is rejected because there is no significant influence of locus of control on ethical sensitivity. (5) The fifth hypothesis is accepted because there is influence of gender on ethical sensitivity. (6) The sixth hypothesis is accepted because there is influence of ethical age on ethical sensitivity.

Keyword : *Ethical sensitivity, ethical reasoning, ethical orientation, locus of control, gender, age*