

ABSTRACT

Decision-making is related to the duties and functions of the auditor at the Audit Board of the Republic of Indonesia (BPK RI), especially with regard to the assignment of auditors in the examination of both the Financial Statements, as well as other checks. Auditors' ethical decision making can be influenced by many things, in this study the demographic variables (gender, educational background, work experience, the size of the office, and work units) are factors known to be related to ethical decision making BPK auditors. This research is motivated by the lack of confidence in the results of the examination conducted by BPK auditors caused cases of violation of professional ethics. The purpose of the study is to examine the relationship between demographic variables on ethical decision making BPK auditors.

Research conducted on auditors in seven offices of BPK. Total sample was 224 people total. This study uses primary data in the form of a questionnaire. Testing techniques independent t-test analysis, one-way ANOVA, MANOVA, and repeated measures MANOVA was used to prove the research hypothesis.

The test results showed the result that there is no relationship between demographic variables BPK auditors to ethical decision making. The lack of relationship between demographic variables with ethical decision making BPK auditors due to the principles of independence, integrity, and professionalism and the drafting of State Auditing Standards (SPKN) which is used as a guideline BPK auditors in performing the audit task.

Keywords: ethical decision making, auditors, demographic variables, ethical purpose.