

## ***Abstract***

*The aim of this research is to provide empirical evidence about the effects of idealism and relativism of ethics orientation of professional commitment and the commitment of the organization. In addition, this research is try to give empirical evidence about the effects of professional commitment to organizational commitment. Furthermore, To provide empirical evidence about the effects of idealism and relativism of ethics orientation, professional commitment and also ethical sensitivity of organizational commitment. Based on the description above, hence the title of this research is THE INFLUENCE OF ETHIC ORIENTATION TO ETHICAL SENSITIVITY AUDITORS with PROFESSIONAL COMMITMENT and ORGANIZATIONAL COMMITMENT AS INTERVENING VARIABLES (Study on the Auditors in Semarang city).*

*Population in this research are auditors who work in the public accountant office in Semarang. The number of samples obtained by using convenience sampling technique are 45 respondents. The kind of data used is primary data. Furthermore, collecting data method used is collecting data method by using questionnaire.*

*The results of research using the PLS are : idealism and relativism influence significantly to professional commitment, Idealism significantly influence to organizational commitment, whereas relativism does not significantly influence to organizational commitment. Professional commitments take effect insignificantly to the to organizational commitment. Idealisms, relativism, and the Organizational commitment take effect to ethical sensitivity, whereas professional commitment does not influence significantly towards ethical sensitivity. The influence of intervening of idealism towards ethical sensitivity through professional commitment is not accepted. The influence of intervening of idealism towards ethical sensitivity through organizational commitment is accepted.*

***Keywords*** : *ethical orientation, commitment, ethical sensitivity*