

ABSTRACT

This study aims to find empirical evidence and analyze the influence of demographic factors, the intensity of the moral and ethical environment against the examiner's ethical sensitivity Audit Board of Indonesia (BPK RI). The benefits of this research are expected to contribute to the development of theory in the behavioral accounting as well as contributing to the BPK in an effort to increase the understanding and knowledge of ethics that must be possessed by each auditor.

The sampling method used is the method of random sample of the entire population auditor BPK RI. The data used are primary data, the results of the questionnaire that was distributed to respondents auditor BPK RI either directly or by using the on-line system. Proof of hypothesis testing is done with multiple linear regression and Two Way ANOVA test beginning classical assumptions on the data to be processed, so it will not result in misleading conclusions.

The results showed the factors of gender and work experience have a positive relationship with the auditor ethical sensitivity, whereas other demographic factors did not have a significant relationship. Magnitude of consequences, social consensus and concentration of effect are positively related to ethical sensitivity. Environmental ethics has no significant relationship to ethical sensitivity. Education and training on ethics ethics examiner does not affect sensitivity. This can be fixed by way of improving the quality of ethics education as well as providing a more applicable example in every training provided.

Keywords: demographic, moral intensity, ethical sensitivity, environmental ethics, the auditor.