

ABSTRACT

The general objective of this study was to determine the effects of accounting students' ethical reasoning, ethical orientation and locus of control on their ethical sensitivity.

Using questionnaire data from accounting students' of UNDIP and UNIKA (N=200) in Semarang and regression analysis with Statistical Package for the Social Science (SPSS) 12 program, it could be known what affect ethical sensitivity.

The results of this study show differences between the two universities as object. For accounting students' of UNDIP, only locus of control that affects ethical sensitivity. Whereas, for accounting students' of UNIKA, only ethical reasoning that gives no effect on their ethical sensitivity. Yet, for overall samples, accounting students' relativism and locus of control affect on ethical sensitivity. An individual who possesse the ability to determine something ethically right or wrong, may fail to behave ethically, where it is as the result of the inability to identify and interpret ethical issues in a situation.

Keywords: ethic, locus of control, ethical sensitivity