

## **ABSTRACT**

*This research is aimed to analyze whether the effect on the organization's ethical culture and ethical orientation does have an influence on orientation of the ethical sensitivity of auditors who worked on the Inspectorate of the Central Java Province. Independent variables used in this research is the organization's ethical culture, ethical orientation idealism, relativism, ethical orientation and the dependent variable is the orientation of ethical idealism, relativism, ethical orientation, and ethical sensitivity.*

*The methods of this research is to use the design of the study through a survey methods with the primary data as the research data with 36 total study sample internal auditor who worked on the Inspectorate of Central Java Province. The research data were obtained using a questionnaire. Data was collected through questionnaires directly to the escort agency used as the object of research. The analytical method used is a statistical method with the SPSS (Statistical Package for The Social) 17.00*

*The analysis showed that the variables Organizational Ethical Culture positive influence on Idealism Ethics Orientation, Organizational Ethical Culture variables positively affected Relativism Ethics Orientation, Orientation Ethical Idealism variable has a positive effect on Sensitivity of Ethics, Ethics Orientation Relativism variables negatively affect The Sensitivity of Ethics. The results of this research still needs further confirmation through further research. This is necessary because of limitations in this research.*

*Key words: organizational ethical culture, idealism, relativism, ethical orientation, ethical sensitivity*