

ABSTRACT

Auditor in making a definite decision to use more than one rational considerations, based on the implementation of ethics policies are understood and make a fair decision. In addition, education and experience may also improve their competence in decision making. This research is used to analyze the effect of the implementation of professional ethics and emotional intelligence to the auditor in making decisions.

This study took a sample of independent auditors who in public accounting in Semarang and BPK-RI branches of Central Java. The types of data used are primary data by collecting the data that is indirect interview or questionnaire. The analysis tool used is multiple linear regression.

The results of this study suggest that professional ethics are measured from indenpensi, integrity and objectivity; general standards and accounting principles; responsibility to clients significantly influence auditors' decision making, while the responsibility to colleagues and other responsibilities and practices had no significant effect auditors in the decision-making. Emotional intelligence as measure from the self regulation, motivation and social skills have a significant effect on the auditor's in decision making, while the self awarennes and empathy no significant effect on auditor decision making.

Keywords : professional ethics, emotional intelligence, decision making