

## **ABSTRACT**

*The purpose of this study is to examine the impact of experience, professional commitment, idealism and relativism on the ethical behavior of auditors in public accounting firms in Central Java region moderated by environmental pressures.*

*This study involved 246 respondents, all respondents were employees of the public accounting firm in Central Java. The data in this study were obtained from the results of filling out the questionnaire which will then be analyzed quantitatively using the Structural Equation Modeling analysis technique with Warp PLS version 7.0.*

*Based on the results of data analysis, the results showed that experience, professional commitment, and idealism have a positive and significant impact on ethical sensitivity, and also has a positive and significant impact on the ethical behavior of auditors in public accounting firms in Central Java. On the contrary, relativism has not a significant negative effect on the ethical sensitivity of auditors. This showed that the higher experience, professional commitment, and idealism will tend to increase ethical sensitivity which in turn will support the high ethical behavior of auditors in the Public Accounting Firm. The results of the further analysis also showed that environmental pressure can moderate the effect of ethical sensitivity on ethical behavior.*

*Keywords: experience, professional commitment, idealism, relativism, ethical sensitivity, ethical behavior, environmental pressure*