

**THE EFFECT OF EXPERIENCE, PROFESSIONAL COMMITMENT,
ORGANIZATIONAL COMMITMENT, IDEALISM, RELATIVISM, AND
SKEPTICISM ON AUDITOR ETHICS**

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ABSTRACT

This study has an objective to know: the effect of experience, professional commitment, organizational commitment, idealism, relativism, and skepticism on auditor ethics.

The population of this study is the auditors who work in Public Accounting Firm. The sample of this study uses purposive sampling method, that is, 40 auditors who had at least 1 year work experience in a Public Accounting Firm. The method of collecting data uses questioner. The technique of analyzing data uses Partial Least Square (PLS) regression analysis.

The results of this study show that experience, Professional commitment, Organizational Commitment, Idealism, Relativism, and Skepticism have a significant effect on the Auditor Ethics. The test results partially explain that experience, Professional commitment, Organizational Commitment, Idealism, Relativism, and Skepticism have an effect on the variable of Auditor Ethics.

Keywords : *experience, Professional commitment, Organizational Commitment, Idealism, Relativism, Skepticism, and Auditor Ethics.*

**PENGARUH PENGALAMAN, KOMITMEN PROFESIONAL,
KOMITMEN ORGANISASIONAL, IDEALISME, RELATIVISME, DAN
SKEPTISME PADA ETIKA AUDITOR**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui : pengaruh pengalaman, komitmen profesional, komitmen organisasional, idealisme, relativisme, dan skeptisme terhadap etika auditor.

Populasi penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik. Sampel penelitian ini menggunakan metode *purposive sampling* yakni auditor yang memiliki pengalaman kerja minimal 1 tahun pada kantor Akuntan Publik berjumlah 40. Metode pengumpulan data menggunakan kuisioner. Teknik analisis data menggunakan analisis regresi *Partial Least Square* (PLS).

Hasil penelitian ini menunjukkan bahwa pengalaman, komitmen Profesional, Komitmen Organisasional, Idealisme, Relativisme, dan Skeptisme berpengaruh signifikan terhadap Etika Auditor. Hasil pengujian secara parsial menjelaskan bahwa pengalaman, komitmen Profesional, Komitmen Organisasional, Idealisme, Relativisme, dan Skeptisme mempengaruhi variable Etika Auditor.

Kata Kunci : pengalaman, komitmen Profesional, Komitmen Organisasional, Idealisme, Relativisme, Skeptisme, dan Etika Auditor