

Auditor Ethical Decision Making

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Abstract: This study aimed to investigate the influence: financial information for the making of ethical decision, ethical ideologies, ethical climate, professional ethics, and commitment to the profession.

The research data obtained through a survey method to the auditor on Public Accountant Firm and Analysis of data using the IBMSPSS program with a simple regression test and test Moderated Regression Analysis (MRA). The results of statistical tests indicate that the sixth hypothesis is accepted. Financial information has a positive and significant impact on ethical decision-making auditor. However, the effect is small and a set of other factors not included in the model. These five variables moderation, strengthen the influence of financial information to the auditor's ethical decision-making. However, the effect is small and a set of other factors. The research findings show a variable moderating influence ethical idealism is more variable than other woods moderation. Auditor in ethical decision making, unable to put aside personal interests, while able to take difficult decisions in accordance with ethical values, norms that apply without fear of losing a job as an auditor.

Key words: ethical, ethical ideologies, ethical climate, professional ethics, professional commitment.

1. INTRODUCTION

Decision-making is a process of combining information about the various relevant alternatives and making the right choice (Duffy and Atwater, 2002). Decision-making as a systematic approach to the essence of a problem must be preceded by gathering facts and data because it will determine the quality of the decisions taken (Chernev, 2003). One of the criteria is the right decision when the decision to consider the ethical values (De Janasz, Dowd, and Schneider, 2002). Ethical decision (*ethical decision*) is a decision that is both legally and morally acceptable by the general public (Trevino, 1986; Jones, 1991). The ability to identify and engage in ethical or unethical behavior is fundamental to any profession, such as the accounting profession. External auditors and internal auditors should understand how to make ethical decisions. Auditors are not only responsible for themselves and their profession, but also responsible to the organization and society. Decisions to be taken by the auditor in the face of an ethical dilemma will greatly affect the organization and constituency in which the auditor works (Arnold and Ponemon, 1991).

One important dilemma related to auditor decision making is financial decision making. An important dilemma that the auditor will face in conducting the audit, is the decision to be taken when dealing with issues related to financial information found in the audit process of the client or organizational financial statements. The dilemma contained in the financial information is whether the auditor will follow the pressure of the management or the auditor should make an objective and independent decision following the professional code of accountant's ethics? Decisions that will be taken auditors in the face of this dilemma is certainly not easy, because the auditor needs to consider various factors. Determinants and important in ethical decision making are factors that are uniquely associated with individual decision-makers and the variables that are the result of a process of socialization and the development of each individual (Ford and Richardson, 1994; Loe *et.al.*, 2000). Individual factors such as innate traits (gender, age, experience, nationality and so on), while other factors are organizational factors, work environment, profession and so on.

Financial information plays an important role in enhancing the trust of *stakeholders* in the company, control of the company, as well as evaluating the performance of the company (Arya, Mittendorf and Shroeder, 2004; Lee, Chung, and Kang, 2008; Lai and Krishnan, 2009; Lippman and Ellen, 2009; Hall, 2010; Palmon and Sudit, 2009; Klimaitiene and Grundiene, 2010). Research conducted by Lee, Chung, and Kang (2008); Palmon and Sudit (2009) shows the level of confidence of the groups of *stakeholders*, investors, managers, customers, employees and creditors influenced financial information obtained. The financial statements of the company, who, according to the Auditor accurate and reasonable, will be the basis for *stakeholders* to assess the performance and corporate governance (Lee, *et al.*, 2008). In addition, audited financial statements are often the basis for stakeholders to make strategic decisions, for example a potential investor can decide whether to invest in the company or not (Palmon and Sudit, 2009). Investors tend to invest in a company if the company has a good financial information Lee, *et al.*, 2008; Lipmann and Ellen, 2009).

The importance of financial information to such *parties*, indicating the increasingly necessary public accounting firm (Noah, 2010). This is in line with research conducted Arya, *et al* (2004) that the financial information is reliable when delivered by an independent public accountant and impartial in their assessments. Independent auditor determines whether the financial statements present fairly have financial condition and results of operations of the company (Lee, *et al.*, 2008). The auditor will provide an assessment of the accuracy of the financial statements of the company, whether it is supported by evidence sufficient and convincing so that it can be concluded that the financial statements are reasonable and trustworthy or not (Boynton, Kell and Johnson *l*, 2003; Farhan, 2009; Jusup, 2010). The presentation of changes in assets and liabilities of the company's long term issuer is seen by investors and capital market analysts as the company-specific risks that have an impact on asset pricing (Asri, *et al.*, (2017). Based on the results of this assessment public accountant community, creditors and is demand expect a free vote and impartiality of the information presented in the financial statements (Lee *et al.*, 2008).

To evaluate and examine the potential impact on the auditor's commitment to ethical aberrations, the researcher will combine the Ethical Decision Making Theory of Planned Behavior (Ajzen, 2005) that brings together information, attitudes, subjective norms and behavioral behaviors perceived behavior (Cohen , *et al.* (2008), which refers to the individual factors that have *attitude*, character or set of ethical values of individual behavior. the researchers assume that the auditor should put greater consideration to factors ethical and moral to take ethical decisions There is no other direct factor to behavior other than factors related to ethics or individual personality traits (Cohen, *et al.* (2008).

Behavior is not only determined by the attitude and subjective norm alone, but also the individual's perception of control that can be done which is based on his belief in the control (*control beliefs*) (Francis, Eccles, Johnson, Walker, Grimshaw, Foy, Kaner , Smith and Bonetti, 2004). In other words, ethical behavior or ethical decision-making of the auditor is influenced by both external and internal factors. External factors such as information received, norms that exist (social norms, ethics, morals), while internal factors such as personal characteristics, personality, values, emotion, and intellectual. This is in line with research results Gudono (1999); Gani (2000); Nuryatno and Dewi (2001); Tumanggor (2002); Sukrisno (2003) which shows there is a professional ethical influence on ethical behavior of auditors or ethical decision-making of auditors. Research conducted Intakhan and Ussahawanitchakit (2009); Kaur and Sandhu (2010); Sugianto, Habbe, and Tawakkal (2010) indicating there is an influence of professional commitment to ethical conduct of auditors. Nevertheless, research on individual factors that moderate financial information on ethical decision making as far as the researcher is concerned is still lacking. Research is expected to provide a more comprehensive understanding of individual moral and ethical factors that moderate the influence of financial information on decision making Ethical auditor.

Problem Research

Previous research by Armstrong, Ketz, & Owsen (2003); Trevino (1986); Pierce, Bernard and Breda Sweeney (2010); Buchan (2005); Lippman & Ellen (2009); Sharman (2009); Wagoner (2009) produces a relatively similar conclusion that one's ethical behavior is influenced by the information it receives. Information can affect or change the decisions that a person will take. Sufficient information, making a person's decisions more ethical. Conversely, if the limited information one receives has an opportunity that the decisions taken are less ethical. Referring to the research Watley and May (2004), it can be explained that the decision taken is affected by the auditor the information it receives, especially in conducting *auditing*. Research conducted Hall (2010) indicates that the financial information received auditors influence the decision taken. Inadequate financial information may affect the quality of decisions taken by the auditor.

2 LITERATURE REVIEW

Contingency Theory

Contingency Theory (*Contingency Theory*) discusses the relationship between internal and environmental organizations (Lawrence and Lorsch, 1967). According to these researchers, contingency theory claims that the effectiveness of an organizational structure depends on the attributes of context such as environment, technology, dimensions and age of the organization. Based on contingency theory there is no single applicable single effectiveness model.

Core contingency theory is "*the goodness of fit* (goodness of fit)". "*The goodness of fit*" includes three elements: effectiveness (*doing the right thing* or doing the right thing), efficiency (*doing the thing right* or doing something right) and efficacy (working earnestly in generating *output*) (selto , Renner and Young, 1995). Mintzberg (1979) developed the contingency theory to describe the work of managers in the same way as later composing contingency theories about organizational structure and power in organizations.

Decision Making Theory

Decision-making is a fundamental process because in order to make the right decision, one is faced with several alternative choices that have consequences (Duffy and Atwater, 2002). Duffy and Atwater (2002) define decision-making as a process of integrating information about relevant alternatives and making the right choices. De Janasz, *et al* (2002) define decision-making

as a process to make an appropriate decision. Decision-making is fast and precise, one must have the ability to eliminate unnecessary steps, integrate knowledge, and simplify the decision-making process. A person who has good skills in making decisions tends to be able to manage himself well too. Decision-making, requires a person to learn to translate, understand, and activates the information it receives (De Janasz, *et al*, 2002).

Theory of Planned Behavior (TPB)

Theory of *Planned Behavior* is a further development of the *Theory of Reasoned Action* (TRA) (Ozer & Yilmaz, 2011). *Theory of Reasoned Action* (TRA) was first formulated in 1967 Fishbein (Vallerand, Pelletier, Deshais, Cuerrier, and Mongeau, 2002). Then in 1975 the theory is then refined by Fishbein and Ajzen as a theory relating to behavior and attitude (*belief, attitude and behavior*). This theory is structured using the basic assumption that humans behave in a conscious way and consider all available information. TRA explains that a person's intention to perform a behavior determines whether or not to do such behavior (Buchan, 2005).

3.RESEARCH METHODS

Types and Data Sources

This type of research is explanatory research that explains the influence of a variable to other variables. The influence of the variables referred to in this study is the influence of financial information on ethical decision making, which is moderated by moral intensity, ethical ideology, ethical climate, professional ethics, and professional commitment. This study aims to test the research hypotheses built on theories and models as described in the early part of the research design. The series of procedures to test the research hypothesis, the data required is the primary data conducted by survey through questionnaires distributed to auditors in KAP in Indonesia especially in Jakarta, because about 70% of the population resides in the KAP Jakarta. In Bekasi, Semarang, Yogyakarta, Makassar, and Samarinda, samples were taken to meet the predetermined sample of 106 auditors. Surabaya with the second largest auditor number (68 auditors) in Indonesia, was not used as a sampling site with the belief that the samples taken in Jakarta, Bekasi, Semarang and Yogya were considered to have represented auditor characteristics throughout Java or Western Indonesia in general, while Makassar Samarinda is considered representative of Eastern and Central Indonesia. Auditors are given or sent or involved in filling out the questionnaire is the Auditor with the position of Manager, Supervisor, and Associate Public Accounting Firm (KAP).

4.DATA ANALYSIS

Description of Research Variables

The number of indicators in this study used for the final analysis is fewer than 81 indicators, compared with the number of indicators initially as many as 86 indicators. This is related to the existence of 5 indicators that are declared invalid so that they are not included in the final analysis.

Description of the respondent's answer to each of the indicators in the research variables are: financial information, moral intensity (amount of consequence and closeness), ethical ideology, ethical climate, professional ethics, professional commitment, and ethical decision making are presented in the form of mean scores, at least , Maximum, standard deviation and comparison with theoretical scores.

Description of research variables based on the results of respondents' answers and interpretations of the general answers given by the respondents are presented in the form of descriptive statistics table. The tables show the theoretical range range and the real numbers, the mean of the theoretical and actual ranges, and the standard deviations. The theoretical range is a range of answer weights that are theoretically designed in the questionnaire and the actual range of the lowest values to the highest values of the respondents' actual answers.

Theoretical and actual range value is obtained from the respondents on a scale of measurement that uses a range of 1-7 that statement **Strongly Disagree** to **Strongly Agree** with the statement. The value of the largest theoretical answer is obtained from the largest weighting result with the number of indicators, while the lowest answer value obtained from the results of the smallest weight of the multiplication with the number of questionnaires.

To give a description of the research variables in more depth, then the description of research variables is done by making a description based on the dimensions of variables.

Table 4.3

Statistical Analysis Descriptive Research Variables by Dimension

Variable Dimension	Theoretical		Truly		
	Range	Mean	Range	Average	SD
Financial information	8-56	38	32 - 56	46.33	5,889
Moral Intensity: The magnitude of the consequences Proximity	3 - 21 4 - 28	12 16	12 - 21 6 - 28	17.81 19.61	2,590 5,180
Ethical Ideology: Ethical idealism Ethical relativism	4 - 28 4 - 28	16 16	15 - 28 4 - 28	22.90 14.63	3,248 6,010
The ethical climate: Concern Rules Legal dimensions Independent ethical climate Instrumental	4 - 28 4 - 28 4 - 28 4 - 28	16 16 16 16	14 - 28 14 - 28 15 - 28 10 - 28	22.67 22.67 23.41 21.99	3,247 4,068 2,931 4,027
Professional ethics: Integrity Objectivity Competence Confidentiality Professional behavior	3 - 21 4 - 28 4 - 28 4 - 28 4 - 28	12 16 16 16 16	3 - 19 11 - 21 15 - 28 15 - 28 12 - 28 17 - 28	9.66 19.37 24.55 25.55 25.97 25.91	5,069 2,013 2,761 2,485 2,532 2,356
Professional commitment: Affective commitment Normative commitment Ongoing commitment	4 - 28 4 - 28 4 - 28	16 16 16	16 - 28 11 - 28 4 - 24	22,20 20.20 13.39	3,124 4,070 5,611
Decision-making	8-56	32	32 - 56	47.38	5,131

Source: SPSS output

Based on these data, can be compared the weight range of respondents' answers theoretically and truly. The range of theoretical answers intended is the ideal answer in accordance with the theory used to support the dimensions of research variables. While the actual range is the answer given respondents in accordance with the reality he experienced. If the actual range is getting closer to the theoretical range, then the suitability of the theory used to measure the dimension of the variable is stronger / bigger. Conversely, if the actual range is further away from the theoretical range, then the suitability or truth of the theory used is getting smaller / weaker.

5. RESEARCH FINDINGS AND DISCUSSIONS

Ethical decision making is one of the important duties of an auditor in carrying out auditing in particular. Some cases such as Enron or engineering in Indonesia case of finance business group in PT Bakrie group. Bank Capital Indonesia Tbk is an example of violations of ethical values is performed by the auditor. Watley and May (2004) conducted a study on the effects of information, involving ethical ideology and ethical climate as a moderating variable proved to be positively related to the intentions of ethical behavior of managers.

Previous studies showed support for the research conducted Watley and May (2004) which shows the influence of information on the intentions of ethical behavior. However, there are also the results of different studies, such as the role of ethics in one's ethical behavior. In the previous study, it appears in ethical ideology and ethics, especially in the ethical climate of ethical decision-making. Researchers who support the positive influence of ethical ideology and ethical climate of ethical decision-making done Watley and May (2004) and Victor and Cullen (2002), Martin & Cullen (2006), Singhapakdi, et al. (2005). But on the other hand there is no positive influence of ethical ideology on ethical intentions and ethical climate of ethical behavior as Chan and Leung (2006), Bass, Barnett, and Brown (2008): Eastman, et al. (2001); Boyle (2000); Sividias (2000); Khomsiyah and Indriantoro (1998).

Referring to the arguments mentioned above, so in this study added professional ethics as a moderating variable. The phenomenon of widespread irregularities by auditor false financial information is a violation of professional code of ethics (Flanagan and Clarke, 2007). In Indonesia, the Institute of Certified Public Accountants (IAPI) (IAPI, 2011). In addition, also put forward the theory that is based on the arguments put forward the theory that Meyer and Allen (1997). According to him, the profession's commitment (affective, normative, and continuous) a person will tend to do things well in accordance with established organizations. In fact, a number of irregularities or fraud involving auditors. This indicates the low commitment to the profession of auditors.

Based on the above arguments, the main issue is how the effect of financial information to the auditor's ethical decision-making. Moral intensity, ethical ideologies, ethical climate, professional ethics, and commitment to serve the profession as the influence of financial information on ethical decision making.

Furthermore, in order to construct models and to answer the research question as posed above, this study constructed within the framework of goal setting theory. The underlying argument is that the behavior of a well planned, can improve the quality of one's ethical decisions are taken. To explain this, the theory used is the theory of planned behavior (Theory of Planned Behavior, TPB) (Ajzen, 2005). The theory of planned behavior Ajzen proposed (1991, in Ozer and Yilmaz, 2011) have assumed that the behavior of perceptions have motivational implications of interests. Besides the possibility of a direct relationship between behavioral control with perceived behavior. Relation to research is that the auditor is not independent in the decision-making of the factors that influence normality such as moral norms and ethical norms.

Advanced stages in the process of this research is data collection. The method used is through a survey of KAP listed in the Directory of Certified Public Accountants in 2011. Reasons for the selection of auditors registered in the directory because it has complete Data such as addresses and the number of members. This allows researchers to determine the KAP to be investigated. Sampling was concentrated in Jakarta KAP auditor because the population in the city ranges from 70%, while most of the samples taken in Semarang, Yogyakarta, Makassar, and Samarinda to complete the number of samples has been determined that a total of 106 auditors. The research data is the primary data and the choice of respondent answers to the questions posed in the questionnaire study. Before using the questionnaire in the study, first conducted a pilot test of the questionnaire to ensure the validity and reliability of the variables used in the study.

Questionnaire deployment time of about one and a half months January to mid February 2012. The unit of analysis is the individual manager level auditors, supervisors, and colleagues at the KAP 48 study sites. The main reason is that the auditor has a responsibility to the KAP to be expected to be cautious and keep the reputation of his office. Questionnaires conducted by approaching directly, send via email and postal questionnaires.

Based on the results of data analysis and hypothesis testing, First, the financial information in a positive and significant effect on ethical decision making auditor (H1). Ferrell and Gresham, 2006, Tsalikis, et al, 2001). This indicates that the respondents acknowledged that financial information is important and influential on the auditor's ethical decision-making. Test results indicate this hypothesis is also consistent with the theory of used behavior. The truth of this hypothesis can be explained by the Theory of Planned Behavior (Ajzen, 2005) that the decision to take action to control it with an auditor must receive financial information.

Second, the hypothesis testing results show the moral intensity moderating variables (the magnitude of the consequences and proximity) to moderate the effect of financial information on ethical decision making (H2). The empirical findings are supported by the auditor's ethical decision-making. Dimensions of proximity as moderating variable negatively affect ethical decision making. Strong proximity between the auditor and the auditor's ethical decision-making. The findings in this study indicate that the moral intensity (magnitude of consequences and proximity) is one of the important factors related to the profession as an auditor. Influence of the magnitude of the consequences of morality intensity as moderating variables showing Cohen and Bennie (2006); Morris and McDonald (2005); McManus and Sugramaniam (2009). The results of this study show that the ethical decision-making auditor. These results are consistent with the results of Barnett and Valentine (2004); Singhapakdi, Vitell, and Franke (1999); Singhapakdi, et al (2005); Cohen and Bennie (2006) Wagoner (2011) shows the closeness (proximity) is socially, physical, and psychological between the client or the company's auditor with the intention of influencing ethical behavior or ethical decision-making auditor.

Third, the hypothesis test results show ethical ideology moderating variable (ethical idealism and ethical relativism) moderate the financial information to the auditor's ethical decision-making (H3). Ethical idealism and ethical relativism moderate financial information to the auditor's ethical decision-making. Ethical idealism is positively moderate the effect of financial information on ethical decision making. Ethical relativism is negatively moderate the influence of financial information to the auditor's ethical decision-making. High ethical ideals auditor may increase the significance of financial information so that its effect on auditors' ethical decision-making also high. In contrast, the low auditor ethical idealism, can weaken the significance of financial information in making ethical decisions. Ethical ideology relativisme ethical views of factors can be influenced by financial information.

Fourth, the results of hypothesis testing show moderation variables moderate the ethical climate of financial information to the auditor's ethical decision - making (H4). This study shows that ethical climate is positively and moderates the financial information to the auditor's ethical decision-making. These results show that the auditor's ethical behavior in this case is the auditor's ethical decision-making. Victor & Cullen (2002); Loe, Ferrell, and Mansfield (2000); Babin, Boles, and Rodin (2000); Douglas, Davidson, and Schwartz (2001).

Fifth, the results of hypothesis testing indicate variables advocate the ethics of the auditor's ethical decision-making (H5). Ethics of the profession in a positive and significant moderating effect of financial information to the auditor's ethical decision-making. In the previous studies have demonstrated ethics professional ethics affects auditors' ethical decision-

making. These results are consistent with research conducted Gudono (1999); Gani (2000); Nuryatn dan Dewi (2001); Tumanggor (2002); and Sukrisno (2003) regarding the role of ethics in decision-making propesi.

Based on the findings of research that has been stated above, Several Conclusions can be drawn as follows: first, the financial information in a positive and significant effect on auditors' ethical decision-making. Reviews These results are based on test results of descriptive statistics and MRA test. Second, the intensity of the moral views of the dimensions shown to moderate the magnitude of the consequences of a positive relationship with the financial information the auditor of ethical decision-making. The magnitude of the consequences of the financial information further Strengthens the influence of financial information to the auditor's ethical decision-making. That is, the greater the consequence, the financial information required in the auditor's ethical decision-making. Views of moral intensity dimensions of closeness proved positively moderate the relationships of financial information with the auditor's ethical decision-making. Proximity to weaken the influence of financial information to the auditor's ethical decision-making. The stronger the auditor with the proximity of certain people within the company, the role of the weak financial information in making ethical decisions auditor.

Third, seen from the dimensions of ethical ideology of ethical idealism proved to moderate the positive relationship with the financial information the auditor of ethical decision-making. Auditor's ethical idealism Strengthen the influence of financial information to the auditor's ethical decision-making. The higher the auditor's ethical idealism, it further Strengthens the influence of financial information to the auditor's ethical decision-making. Ethical ideology in terms of ethical relativism is shown to moderate the negative relationship between financial information to the auditor's ethical decision-making. The higher the auditor's ethical relativism, further weakened the relationship between financial information to the auditor's ethical decision-making.

Fourth, the ethical climate is positively proved to moderate the relationship of financial information with ethical decision-making. Ethical climate is getting better, strengthening the relationship between financial information to the auditor's ethical decision-making. Fifth, professional ethics are shown to moderate the positive relationship with the financial information the auditor of ethical decision-making. Auditor's professional ethics are higher, Strengthen the relationship between financial information with the auditor's ethical decision-making. Sixth, the commitment of the profession Viewed the affective dimension of commitment shown to moderate the positive relationship with the financial information of ethical decision-making. High emotional attachment to the organization 's auditor (KAP) further Strengthens the relationship between financial information with the auditor's ethical decision-making. Professional commitment viewed from the normative dimensions of commitment shown to moderate the positive relationship with the financial information of ethical decision-making. Auditor adherence to norms, rules that apply in the organization (KAP) further Strengthens the relationship between financial information to the auditor's ethical decision-making. Professional commitment dimensional views of the ongoing commitment shown to moderate the positive relationship with the financial information of ethical decision-making. The higher the auditor who desires to be with the organization (KAP) further Strengthens the relationship between financial information with the auditor's ethical decision-making.

Models of ethical decision-making based on financial information that is designed to integrate Contingency Theory, Decision Theory and the Theory of Planned Behavior by considering the factors of moral values and ethics that includes, among others, the intensity of the moral, ethical ideologies, ethical climate, professional ethics and professional commitments proved the-ethical-decision-making.

The findings of this study prove that the auditors are still making moral values and ethics as a guide in making decisions and providing an audit opinion, while maintaining the principles of professionalism that Rely on the Objectivity, independence and competence.

This finding is supported by the finding of the ethical ideals of ethical ideology as a moderating variable of the most dominant variables moderating the relationship between financial information to the auditor's ethical decision-making. The findings of this study have implications on the importance of ethical decision making auditor. It is based on the planned behavior of an auditor. This study expands the model of theory of planned behavior, the which in this study shows the financial information, the intensity of the moral, ethical ideologit, ethical climate, professional ethics, and professional commitment are external factors that can Affect a person's behavior.

This study Proves the truth of the theory of planned behavior (Theory of Planned Behavior, TPB) that can predict a person's behavior. Reviews These findings have implications for theoretical research on the theory of planned behavior (Ajzen, 2005), Contingency theory and decision theory. This study expands the model of theory of planned behavior, the which in this study indicate that the financial information, the intensity of the moral, ethical ideologies, ethical climate, professional ethics and professional commitment are external factors that can influence and Strengthen the auditor's ethical decision-making. The findings of this study show that the auditors' ethical decision-making is very important for an auditor who works for the public interest. If the auditors maintain Objectivity, independence and but Refers to the moral values and ethics, public trust in particular Undoubtedly the users such as investors, creditors, government and society in general, and will secure and increase of the opportunity to the make unethical decisions are smaller.

This study has confirmed some of the findings related to the auditor's ethical decision-making. However, there are some limitations that exist in the statistical testing. Hasil (R Square) and the five independent variables in this study moderating variables Showed A relatively small value. Reviews These results indicate that there are other factors that have a greater contribution to ethical decision-making that can be researched and Examined in future studies. The questionnaire was designed with the aim of this study asked respondents to agree or disagree to the statements submitted. The models is a little statement contains flaws that give the possibility to everyone to fill out questionnaires, Including Reviews those that do not understand the problem though.

Based on the results, implications and limitations of this study, may be submitted Several Recommendations made for improvement and development of existing research to come. Future research should add to the respondents and distributing questionnaires to each of the Firm in every city in Indonesia, to test the consistency of the findings of this research. Future Researchers need to design a questionnaire that is required based on a vignette (short case) that is designed in such a way that suits your area of expertise of respondents, roomates Allows respondents to fill out questionnaires based on the story of the case presented. It is hoped in this way is unlikely anyone could fill in the questionnaire what if the case is not his field, and Also not competent to fill it.

1. CONCLUSIONS REMARKS

Conclusion

The results of the research hypothesis testing showed empirical evidence that:

1. Financial information is a positive and significant impact on ethical decision making auditor. These results are based on the test results and test MRA descriptive statistics.
2. The intensity of the moral views of the dimensions of the magnitude of the consequences proved positively moderate the relationship of financial information to the auditor ethical decision making. The magnitude of consequences of the financial information further strengthen the influence of the financial information to the auditor ethical decision making. That is, the greater the consequences, the financial information is increasingly needed in ethical decision making auditor.
3. The intensity of the moral views of the dimensions of closeness proven positively moderate the relationship of financial information to the auditor ethical decision making. Proximity weaken the influence of the financial information to the auditor ethical decision making. The stronger the proximity of the auditor with a specific person in the company, the role of the weaker financial information in decision making ethical auditor.
4. Ideology ethical views of idealism ethical dimension proved positively moderate the relationship of financial information to the auditor ethical decision making. Strengthening the influence of ethical idealism auditors of financial information to the auditor ethical decision making. The higher the auditor ethical idealism, the more amplified the effect of the financial information to the auditor ethical decision making.
5. The ethical ideology in terms of ethical relativism proven negatively moderate the relationship between financial information with the auditor ethical decision making. The higher the auditor ethical relativism, weaken the relationship between financial information with the auditor ethical decision making.

This finding is supported by the discovery of ethical idealism of moderating variables ethical ideology as the most dominant variables moderating the relationship between financial information with the auditor ethical decision making.

implication

The results of this study contribute to the auditing literature by providing empirical evidence related to ethical decision making auditor. The results of the empirical findings of this study have implications both theoretically and practically as discussed below.

theoretical implications

This study proves the truth of the theory of planned behavior (*Theory of Planned Behavior-TPB*) to predict a person's behavior. The findings of this study brings the theoretical implications on the theory of planned behavior (Ajzen, 2005), Contingency Theory and Theory of decision-making. This study extends the model theory of planned behavior, which in this study indicate that the financial information, the intensity of the moral, ethical ideology, ethical climate, professional ethics and commitment to the profession are the external factors that can influence and reinforce ethical decision making auditor.

Practical implications

The results of this study have practical implications particularly for auditors in carrying out his profession as an auditor, especially in ethical decision making.

The findings of this study show that the auditor ethical decision making is very important for an auditor who works for the public interest. If the auditor retains the objectivity, independence and but refers to moral values and ethics, undoubtedly the trust of society, especially the users such as investors, creditors, government and society in general, will increase and remain secure and opportunities to make decisions that are not ethical getting smaller.

limitation

There are several limitations to this study that should be considered when evaluating the results of this study include: Statistical tests (*R Square*) the independent variable and the fifth variable in this study show moderation relatively small value. These results indicate that there are other factors which have a greater contribution to ethical decision making that can be examined and assessed in future studies.

The questionnaire was designed with the objective of this study asked respondents to agree or not to the statement asked. The model is a statement contains a weakness that gives the possibility to everyone to fill out a questionnaire, including those that do not understand the problem though.

Suggestions and Recommendations Research Upcoming

Based on the results, implications, and limitations of this study, it can be given suggestions and recommendations for the improvement and development of future research are:

1. Future research needs to add respondents and distributing questionnaires to every KAP which exists in every city in Indonesia, to test the consistency of the findings of this research.
2. Researchers will need to be need to design a questionnaire is required based on a *vignette* (short case) are designed such that according to the respondents' areas of expertise, which allows respondents to fill out questionnaires based on the story presented case. It is hoped in this way is unlikely anyone can fill out the questionnaire what if the case is not his field, and is also not competent to fill it.

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