Journal of Applied Business, Taxation and Economics Research (JABTER)
Vol. 2, No. 4, April 2023 (Page: 418-433) P-ISSN 2828-4976
DOI: 10.54408/jabter.v2i4.190 E-ISSN 2808-263X

The Influence of Ethical Ideology on Ethical Judgment with Professional Commitment as Mediator (Study on Public Accountant Firm Auditors in Malang)

Livi Meiga Puteri[1], Nurika Restuningdiah[2], Makaryanawati[3]

[1,2 3]Universitas Negeri Malang, Indonesia

Corresponding Author: meigalivi@gmail.com [1)]

Keywords: *Ethical Judgment, Ethical Ideology, Professional Commitment*

Abstract: This study aims to determine the effect of ethical ideology on ethical judgment with professional commitment as a mediator. The respondents of this study were KAP auditors in Malang City. The distribution of questionnaires used in the study obtained a sample of 77 respondents. This research was tested using path analysis, the results of the study concluded that ethical ideology (idealism) has a positive effect on ethical judgment and can be mediated by professional commitment, while ethical ideology (relativism) hurts ethical judgment and can be mediated by professional commitment. This study shows that the higher the moral idealism of an auditor, the higher the auditor's desire to comply with the rules and principles of accounting ethics compared to auditors who have moral relativism. Relativistic auditors tend to be unprofessional and more lenient when making ethical decisions.

P-ISSN 2828-4976
E-ISSN 2808-263X

Introduction

Today, ethics plays an important role in aspects of everyday life both in society and in the business world. With the increase in business issues related to ethics, it is now a concern given practitioners to ethics in the workplace. Maintaining an ethical workforce is not an easy thing, rather it is a challenge and a task for all agencies (Mahanta & Goswami, 2020). The accounting and auditing professions are required to be honest and responsible to ensure that the financial ecosystem runs effectively (Ismail & Rasheed, 2019). Especially for auditors are required to behave ethically in the delivery of their daily work, considering they play an important role in protecting the interests of society.

In addition, auditors are required to comply with professional ethics that lead to auditing standards. However, there are still auditors who are dishonest and violate the principles of the code of ethics which will have an impact on ethical judgment. Ethical assessment is a process in which individuals recognize ethical problems and consider and determine which alternatives are considered the most ethical to solve problems when faced with a dilemma situation (Helmy, 2018).

Ethical issues in the accounting and auditing professions are not new. Audit failures related to corporate scandals and the global financial crisis have damaged the public image and public confidence in the audit profession's function (Barrainkua & Pike, 2018). For example, the financial manipulation scandals related to the Enron, WorldCom and Arthur Anderson cases are worldwide scandals that have damaged the image of the accounting profession. The recent case of a large multinational company, British Telecom, has seen fraud since early 2017 (Sulastri & Kasanah, 2021).

In Indonesia, cases of ethical violations involving the public accounting profession are quite common. In 2017, a case of violation of the code of ethics was found by KAP Erns & Young's in Indonesia, namely KAP Purwanto, Suherman and Surja which was assessed by the Public Company Accounting Oversight Board (PCAOB) as having provided an opinion on inadequate audit evidence at one of the telecommunication companies in Indonesia (PCAOB, 2017). In addition, the Association of Government Internal Auditors (AAIPI) shows that 94% of government internal auditors cannot detect fraud and corruption (Ashari, 2013). Such unethical practices can erode public trust in government and society. Consequently, the failure of the auditing profession is associated with a lack of professional identity and insufficient dedication.

Responding to the issue of accounting ethics shows that it is important to determine the factors that influence the auditor's ethical judgment. In this case, factors such as ethical ideology and professional commitment are thought to influence the auditor's ethical judgment. Schlenker & Forsyth (1977) defines ethical ideology as a set of beliefs, attitudes and values that guide individuals in making ethical decisions. Two characteristics assess differences in ethical ideology, namely idealism and relativism. Idealism describes the degree to which a person believes that ethical judgments are ethically absolute in terms of principles, norms and laws. Generally, idealists believe that ethical principles are universal, and not changed by any situation or circumstance. Whereas relativism refers to the extent to which a

person rejects moral rules and principles in making ethical judgements. That is, when evaluating a relativist individual action it always depends on the nature, situation or conditions involved and does not depend on universal ethical laws (Forsyth, 1980).

In addition, ethical ideology is thought to influence the professional commitment of an auditor in carrying out his duties. Professional commitment is the extent to which individuals want to stay in their profession (Aranya & Ferris, 1984). Auditors who have a high level of professional commitment are more likely to understand the importance of accounting ethical principles compared to auditors who have a low professional commitment (Rogosic & Perica, 2022).

Some empirical evidence has been done about how ethical ideology affects professional commitment. For example, research by Oboh (2019) found that idealism has a positive effect on accounting professionals, and relativism has a negative effect. Kusumastuti, et al (2016) revealed that idealism has a positive relationship with professional commitment, while relativism has a negative relationship and influence with professional commitment. Other evidence is found in Abadi & Roya's research (2022) whose research results show that idealism has a positive effect on professional commitment, while relativism hurts professional commitment. The higher the idealism that an auditor has, they tend to avoid negative things that can harm other people, compared to auditors who are relativistic.

In addition, the likelihood that individuals will behave ethically or unethically depends on the personal values that motivate them to evaluate actions in pursuit of their goals. For example, Ismail & Rasheed found that idealism has a positive effect on future accountants' ethical judgments, whereas relativism hurts ethical judgments. Similar evidence was found by Oboh et. al (2020) and Musbah et. al (2016) who state that idealism has a positive relationship to ethical judgment, but relativism has a negative relationship to ethical judgment.

Li et. al (2018) in his research found managers with high levels of idealism tend to make ethical judgments, but this does not apply to individuals with high relativism. Likewise, the results of research by Oghani et. al (2019) and Helmy (2018) found relativism to have a negative impact, while idealism has a positive impact on ethical decision-making. Ramasamy & Yeung (2013) say that senior managers in China are more idealistic than relativistic. Similar research results were found by Ismail & Yuhanis (2018) and Damayanthi & Juliarsa (2016) who said that someone with a high level of idealism has the principle to always avoid unethical actions, while relativistic individuals tend to judge actions based on situations.

In addition, this study also examines the factors that mediate the influence of ethical ideology on ethical judgment. The factor that is suspected to mediate is professional commitment. According to Abadi & Roya (2022), auditors with high ideals tend to have a high level of professional commitment too, because they will obey and commit to principles, and rules and have greater obligations to the profession than auditors who are relativistic. This is supported by research by Harmana, et al (2017) and Clayton & Van Staden (2015), idealistic accountants always try to act following social norms and stay away from types of behaviour that can harm anyone. The relativism of a high auditor has a low level of professional commitment and will certainly have an impact on ethical judgment. Conversely, a low

P-ISSN 2828-4976
E-ISSN 2808-263X

auditor's relativism will have a high professional commitment that will direct the auditor to behave more ethically.

Therefore, this study will examine the effect of ethical ideology on ethical judgment with professional commitment as a mediator. This study took all KAP auditors in Malang City as a sample. This research has implications for the auditor as one of the considerations in the ethical decision-making process.

Research Method

This type of research is explanatory research using a quantitative approach. Explanatory research explains the causal relationship between the variables studied, as well as the influence between one variable and another (Bungin, 2011). The source of the data used in this study is primary data, namely through the distribution of questionnaires to auditors who work at KAP Malang City as respondents in this study. The population of this study consisted of 191 auditors working at KAP Malang. The use of the sample used through the purposive sampling method, namely the selection of samples according to certain criteria. The sample criteria in this study are auditors who have positions as partners/leaders, managers and senior auditors. Based on the results of the sample selection according to the criteria made, it can be selected as many as 77 KAP auditor respondents in Malang.

Path Analysis

This research was tested using path analysis (path analysis). Path analysis is a technique that aims to analyze patterns of relationships between variables to know the direct and indirect effects of a set of independent (exogenous) variables on the dependent (endogenous) variable (Sunyonto, 2012). The model equation is described as follows;

$$Z = \rho 1X1 + \rho 2X2 + e1$$
$$Y = \rho 3X1 + \rho 4X2 + \rho 5Z + e2$$

Explanation;
Z = Mediation Variables
Y = Dependent variable
ρ = Path Coefficient
X1 = Independent Variable
X2 = Independent Variable
e = Error

Research Instruments

The variables in this study used the dependent variable, namely ethical judgment, the independent variable, namely ethical ideology, and the mediating (intervening) variable, namely professional commitment.

In this study, the ethical judgment variable consisted of 2 indicators (6 statements), using a questionnaire scale developed by Emerson et. al (2007) in Ismail & Rasheed (2019).

The ethical ideology (idealism) variable consists of 2 indicators (10 statements), measured using the Ethics Position Questionnaire (EPQ) developed by Forsyth (1980) in Ismail & Rasheed (2019). The ethical ideology variable (relativism) consists of 2 indicators (10 statements), measured using the Ethics Position Questionnaire (EPQ) developed by Forsyth (1980) in Ismail & Rasheed (2019). The professional commitment variable consists of 3 indicators (7 statements), using the instrument developed by Aranya & Ferris (1984) in Clayton & Van Staden (2015). Assessment of the answers to the questionnaire using a 5 Likert scale starting from the highest score with the answer Strongly Agree (SS) to the lowest score with the answer Strongly Disagree (STS)

Result and Discussion

Descriptive statistics

Table 1 below shows the average score and standard deviation for all variables. For ethical ideology scores, the average scores were 41.00 and 35.91, which revealed that the average respondent rated idealism higher than relativism. From these results, it can be interpreted that most KAP auditors accept universal moral rules and believe that hurting others is something that cannot be justified.

For the professional commitment variable, the average score is 26.39 indicating that most of the auditors have carried out their duties according to the rules and accept and believe in the importance of the values of the accounting profession by being highly committed to their profession. The dependent variable in this study is ethical judgment, as shown in the table below. The average score for ethical judgment is 23.29. These results indicate that the auditor is considered capable of considering and determining which alternative is considered the most ethical in solving problems:

Table 1. Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ethical Ideology (Idealisme)	77	17	50	41,00	5,795
Ethical Ideology (Relativisme)	77	21	50	35,91	5,770
Professional Commitment	77	18	34	26,39	4,209
Ethical Judgement	77	15	30	23,29	3,755
Valid N (listwise)	77				

Source: Primary Data Processed, 2023

Validity and Reliability Test Results

A validity test is used to determine whether a questionnaire is valid or not. The questionnaire is said to be valid if the statements on the questionnaire can reveal what will be measured (Ghozali, 2013). Based on attachment 1 it can be seen that the results of testing the validity of all statement items for the variables Idealism, Relativism, Professional Commitment and Ethical Judgment, namely the value of rcount > rtable = 0.227 so that all of these statements items can be declared valid.

P-ISSN 2828-4976
E-ISSN 2808-263X

Research Instrument Reliability Test Results

The reliability test in this study was carried out using the SPSS 26 for Windows program. The reliability level of an instrument can be seen from the Crobanch's Alpha coefficient value. The condition is that if the Crobanch's Alpha value is > 0.60, it indicates that the instrument used is reliable (Ghozali, 2016). The results of the calculation of the reliability test of each research variable instrument obtained a Crobanch's Alpha value > 0.60. Can be seen in attachment 2.

Classical Assumption Test Results

Normality test

The results of the normality test can be seen from the residual value (Unstandardized Residual).

it is known in Appendix 4, that the significant value of model 1 is 0.200 and model 2 is 0.200 so it is greater than 0.05. This indicates that the residual values have been normally distributed or meet the normality test requirements.

Multicollinearity Test

To find out whether or not there are symptoms of multicollinearity, it can be seen through the tolerance value opposite VIF (Variance Inflation Factor). Based on the results of the multicollinearity test it can be seen in Appendix 4, the tolerance value of all variables is more than 0.1 and the VIF value of all variables is less than 10. Therefore, it can be concluded that the data is free from multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test aims to determine whether a regression model in the study has variance dissimilarities from the observed residuals. A good regression model if there is no indication of heteroscedasticity in the data. This study uses the Glejser test to determine whether the regression model in this study is free from heteroscedasticity, that is, if the significance value is > 0.05, then the regression model does not have heteroscedasticity (Ghozali, 2016).

Based on the results of the Glejser test in Appendix 4, it can be seen that the p-value (significance) of the Idealism (X1) and Relativism (X2) variables for Professional Commitment (Z) is greater than 0.05 so it can be concluded that there is no heteroscedasticity. Likewise, the results of the Glejser test show that the p-value (significance) of the variables Idealism (X1), Relativism (X2) and Professional Commitment (Z) on Ethical Judgment (Y) is greater than 0.05 so it can be concluded that there is no heteroscedasticity.

Sobel Test

The Sobel test is used to ascertain whether there is a significant relationship through a mediating variable. Where the variable is tested whether it is capable of acting as a mediator in this relationship (Ors Ozdil & Kutlu, 2019).

Based on the results of calculating unstandardized coefficients and standard errors with the help of the SPSS 26 for Windows program in Appendix 4, and the results of the Sobel Test calculation using Quantpsy, a p-value of 0.02315533 is obtained or rounded to 0.023. The P-value indicates the level of significance of the influence of the independent variable on the dependent variable through the mediating variable. Thus, it can be concluded that the significance value is 0.023 <0.05. This means that there is a significant influence of the idealism variable (X1) on ethical judgment (Y) which is mediated by professional commitment (Z).

The results of calculating unstandardized coefficients and standard errors in Appendix 3 and the results of calculating the Sobel Test using Quantpsy obtained a p-value of 0.03941091 or rounded to 0.039. The P-value indicates the level of significance of the influence of the independent variable on the dependent variable through the mediating variable. Thus, it can be concluded that the significance value is 0.039 <0.05, meaning that there is a significant effect of the relativism variable (X2) on ethical judgment (Y) which is mediated by professional commitment (Z).

First Regression Equation Hypothesis Test Results

Testing the first regression equation is used to prove the effect
idealism (X1) and relativism (X2) to professional commitment (Z), which are shown in the following table;

Table 2. First Regression Test Results

Variable		Regression Coefficient	Sig
(Constant)		22,934	0,000
Idealism		0,281	0,000
Relativism		-0,225	0,004
R Square	0,227		
F	10,861		
Sig. F	0,000		

Source: Primary Data Processed, 2023

Information regarding the results of the first regression test is shown in Table 2, namely the effect of idealism (X1) and relativism (X2) on professional commitment (Z), so that the following equation is obtained;

$Z = \alpha + b1X1 + b2X2 + e$

$Z = 22,934 + 0,281X1 + -0,225X2 + e$

Based on the regression equation above, it can be interpreted as:

1. The constant value is 22.934 which explains that if the independent variable is equal to 0 then the professional commitment is 22.934.
2. The regression coefficient value for the idealism variable is 0.281, which means that each addition of one unit of the idealism variable will affect increasing the professional commitment variable by 28.1%.

P-ISSN 2828-4976
E-ISSN 2808-263X

3. The regression coefficient value for the relativism variable is -0.225, which means that each addition of one unit of the relativism variable will affect increasing the professional commitment variable by 22.5%.

F test

Based on the test results in Table 2, an F value of 10.861 is obtained with a probability value (sig) of 0.000. This significance value is less than 0.05, therefore it indicates that the regression model in this study is feasible to use to test the hypothesis.

T-test

Based on Table 2 it is known that the partial results of the t-test for the idealism variable (X1) obtain a sig value of 0.000 <0.05, then Ho is rejected Ha is accepted. The regression coefficient value for the idealism variable is 0.281 indicating that idealism has a positive effect on professional commitment (Z).

The results of the partial t-test for the relativism variable (X2) obtained a sig value of 0.004 <0.05, then Ho was rejected and Ha was accepted. The regression coefficient value for the relativism variable is -0.225 indicating that relativism hurts professional commitment (Z).

Coefficient of Determination

Based on Table 2, it can be seen that the results of the determination test resulted in an R Square value of 0.227 indicating that the variables of idealism and relativism affected professional commitment of 22.7% and the remaining 77.3% was an influence caused by other variables not examined.

Second Regression Equation

Testing the second regression equation is used to prove the effect of idealism (X1), relativism (X2) and professional commitment (Z) on ethical judgment (Y), which is shown in the following table.

Table 3. Results of the Second Regression Test

Variable		Regression Coefficient	Sig
(Constant)		16,270	0,000
Idealism		0,167	0,015
Relativism		-0,195	0,004
Professional Commitment		0,272	0,006
R Square	0,345		
F	12,800		
Sig. F	0,000		

Source: Primary Data Processed, 2023

Information regarding the results of the second regression test is shown in Table 3, namely the effect of idealism (X1), relativism (X2) and professional commitment (Z) on ethical judgment (Y), so that the following equation is obtained;

$Z = \alpha + b_1X_1 + b_2X_2 + b_3Z + e$
$Z = 16{,}270 + 0{,}167X_1 + -0{,}195X_2 + 0{,}272Z$

Based on the regression equation above, it can be interpreted as:

1. The constant value is 16.270 which explains that if the independent variable is equal to 0 then the ethical judgment is 16.270.
2. The regression coefficient value for the idealism variable is 0.167, which means that each addition of one unit of the idealism variable will affect increasing the ethical judgment variable by 16.7%.
3. The regression coefficient value for the relativism variable is -0.195, which means that each addition of one unit of the relativism variable will affect increasing the ethical judgment variable by 19.5%.
4. The value of the regression coefficient for the professional commitment variable is -0.272, meaning that each addition of one unit of the relativism variable will affect increasing the ethical judgment variable by 27.2%.

F test

Based on the test results in Table 3 above, an F value of 12.800 is obtained with a probability value (sig) of 0.000. This significance value is less than 0.05, therefore it indicates that the regression model in this study is feasible to use to test the hypothesis.

T-test

Based on Table 3 it can be seen that the partial results of the t-test for the idealism variable (X1) obtain a sig value of 0.015 <0.05, then Ho is rejected Ha is accepted. The regression coefficient value for the idealism variable is 0.167 indicating that idealism has a positive effect on ethical judgment (Y).

The results of the partial t-test for the relativism variable (X2) obtained a sig value of 0.004 <0.05, then Ho was rejected and Ha was accepted. The regression coefficient value for the relativism variable is -0.195 indicating that relativism hurts ethical judgment (Y).

The results of the partial t-test for the professional commitment variable (Z) obtained a sig value of 0.006 <0.05, then Ho was rejected and Ha was accepted. The regression coefficient value for the professional commitment variable is 0.272 indicating that professional commitment has a positive effect on ethical judgment (Y).

Coefficient of Determination

Based on Table 3 it can be seen that the results of the determination test yielded an R Square value of 0.345 indicating that the variables idealism (X1), relativism (X2) and professional commitment (Z) affect ethical judgment (Y) of 34.5% and the remaining 65.5 % is the influence caused by other variables not examined.

P-ISSN 2828-4976
E-ISSN 2808-263X

Table 4. Decomposition Model of Causality Effects Between Variables

Variable Influence	Causal Influence		
	Direct	Indirect	Total
X1 to Z	0,388	-	0,388
X1 to Y	0,258	0,117	0,375
X2 to Z	-0,309	-	-0,309
X2 to Y	-0,300	-0,093	-0,393
Z to Y	0,304	-	0,304

Source: Primary Data Processed, 2023

Indirect Effect of Idealism (X1) on Ethical Judgment (Y) through Professional Commitment (Z)

It is known that the direct effect of idealism (X1) on ethical judgment (Y) is 0.258, while the indirect effect of idealism (X1) on ethical judgment (Y) through professional commitment (Z) is 0.117. So the direct effect of idealism on ethical judgment is greater than the indirect effect of idealism on ethical judgment through professional commitment. Therefore, partial mediation occurs if the indirect effect of the independent variable on the dependent variable decreases significantly not equal to zero by including the intervening variable compared to the direct effect of the independent variable on the dependent variable (Ors Ozdil & Kutlu 2019). Thus, it can be concluded that if the indirect effect of the idealism variable on the ethical judgment variable decreases significantly not equal to zero by including the professional commitment variable, then there has been a partial mediation, namely there is a decrease of 0.141. Partial mediation means that professional commitment can become a mediating variable that influences the relationship between idealism and ethical judgment and indicates the existence of other intermediary variables that might affect the relationship between idealism and ethical judgment. The total influence of idealism on ethical judgment either directly or indirectly is 0.375, the remaining 0.625 is influenced by other factors.

Indirect Influence of Relativism (X2) on Ethical Judgment (Y) through Professional Commitment (Z)

It is known that the direct effect of relativism (X2) on ethical judgment (Y) is -0.300, while the indirect effect of relativism (X2) on ethical judgment (Y) through professional commitment (Z) is -0.093. So the direct effect of relativism on ethical judgment is greater than the indirect effect of idealism on ethical judgment through professional commitment. If the indirect effect of the relativism variable on ethical judgment decreases significantly not equal to zero by including the professional commitment variable, then there has been a partial mediation, namely there is a decrease of -0.207. Partial mediation means that professional commitment can become a mediator variable that influences the relationship between relativism and ethical judgment and indicates the existence of other mediator variables that might influence the relationship between relativism and ethical judgment. The total effect of relativism on ethical judgment, both directly and indirectly, is -0.393, the remaining 0.607 is influenced by other factors.

Conclusion

Based on the results of testing the hypothesis related to the Influence of Ethical Ideology on Ethical Judgment with Professional Commitment as a Mediator (Study on KAP Auditors in Malang). The results of this study provide a conclusion, Ethical Ideology (Idealism) has a positive effect on Professional Commitment. This means that the higher the idealism possessed by KAP auditors in Malang, the desire to commit and survive in their profession also increases. Ethical Ideology (Relativism) hurts Professional Commitment. That is, the higher the relativism, the more professional commitment will decrease. Because auditors who are relativistic argue that ethical principles are subject to situations, conditions and circumstances that are relative.

In addition, Ethical Ideology (Idealism) has a positive effect on Ethical Judgment. The higher the idealism, the higher the ethical judgment produced. Auditors with a high level of idealism argue that ethical principles are universal and do not change by any situation, circumstance or influence. Ethical Ideology (Relativism) hurts Ethical Judgment. This means that the higher the level of relativism possessed by KAP auditors in Malang City, the lower the ethical judgment will be. Because auditors tend to be relativistic, they assume that moral standards must be viewed based on individualism, situations and conditions and others, because what one person considers to be moral, another person may judge immoral.

Professional Commitment has a positive effect on Ethical Judgment. The higher the professional commitment an auditor has, the higher his desire to behave ethically. Auditors with high levels of professional commitment have a greater moral tendency to maintain professional standards when faced with ethical dilemma situations. There are several important implications of the findings of this study to various parties, such as accountants/auditors and accounting regulators. The results of the positive and negative influences of idealism and relativism on ethical judgment provide useful information for accountants/auditors to instil ethical idealism ideology because they will be more stringent in making ethical decisions, which in turn can increase the credibility of the accountant/auditor profession. In addition, it is hoped that this research can help auditors be sensitive to ethical issues and realize the importance of upholding corporate ethical standards and social responsibility so that they always increase their commitment to the public accounting profession.

Nevertheless, there are some limitations of this study, namely the relatively low ability of the independent variables to explain the dependent variable. This can be seen from the relatively low Adjust R Square values of 20.6% and 31.8%. So that further research can consider the influence of other independent variables such as emotional quotient, organizational commitment and others.

References

Abadi, R. A. (2022). The influence of ethical ideology on the auditor's professional judgment with the mediating role of professional commitment. *Iranian Management Accounting Association*, 145-158.

P-ISSN 2828-4976
E-ISSN 2808-263X

Aranya, N., & Ferris, K. (1984). A Reexamination of Accountants' Organizational- Professional Conflict. *The Accounting Review*, 2-15.

Ashari, A. (2013). Corruption Awareness, Ethical Sensitivity, Professional Skepticism And Risk Of Corruption Assessment: Exploring The Multiple Relationship In Indonesian Case. *Asia-Pacific Business Research Conference*, 1-27.

Barrainkua, M. E.-P. (2018). The influence of auditors' professionalism on ethical judgement: Differences among practitioners and postgraduate students. *Revistade Contabilidad – Spanish Accounting Review*, 177-187.

Bungin, B. (2011). *Metodologi Penelitian Kuantitatif.* Jakarta: Kencana.

Clayton, B. M. (2015). The Impact of Social Influence Pressure on the Ethical Decision Making of Professional Accountants: Australian and New Zealand Evidence. *Australian Accounting Review*, 372-388.

Damayanthi, G. J. (2016). Pengaruh Idealisme, Relativisme, Pengetahuan, Gender Dan Umur Pada Perilaku Tidak Etis Akuntan. 1-15.

Forsyth, D. R. (1980). A Taxonomy of Ethical Ideologies. *Journal of PtnnuUty andSocial Piycholofy, Vol. 39, No. 1, 175-184*, 175-184.

Forsyth, D. R., & Nye, J. L. (1990). Personal Moral Philosophies and Moral Choice. *JOURNAL OF RESEARCH IN PERSONALITY*, 398-414.

Ghozali, I. (2016). *Aplikasi Analisis Multivariat dengan Program IBM SPSS.* Semarang: Badan Penerbit Universitas Diponegoro.

Harmana, I. D., Wirakusuma, M. G., & Wirama, D. G. (2017). Pengaruh Idealisme, Pengalaman, Dan Komitmen Profesional Pada Pembuatan Keputusan Etis Konsultan Pajak Terdaftar Di Wilayah Bali-Nusa Tenggara. *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*, 3549-3577.

Helmy, H. (2018). The Influence of Ethical Orientation, Gender, and Religiosity onEthical Judgment Accounting Students. *Advances in Economics, Business and Management Research, 57*, 50-56.

Ismail, N. Y. (2018). Determinants of ethical work behaviour of Malaysian public sector auditors. *Asia-Pacific Journal of Business*, 21-33.

Ismail, Z. R. (2019). Influence of ethical ideology and emotional intelligence on theethical judgement of future accountants in malaysia. *Meditiari accountancy research*, 805-821.

Kusumastuti R, I. G. (2016). Auditor Professional Commitment And Performance: An Ethical Issue Role. *Risk governance & control: financial markets & institutions*, 540-548.

Kohlberg, L. (1973). Stages of Moral Development. *Stages of Moral Development According to Kohlberg*, 1-8.

Li, M. C.-h. (2018). Moral judgment in a business setting: The role of managers' moral foundation, ideology, and level of moral development. *Asia Pac J Manag*, 122- 143.

Mahanta, K. G. (2020). Exploring the role of ethics in the emotional intelligence-organizational commitment relationship. *Asian Journal of Business Ethics*, 276- 303.

Marques, P. A., & Pereira, J. A. (2009). Ethical Ideology and Ethical Judgments in the Portuguese Accounting Profession. *Journal of Business Ethics*, 227-242. DOI 10.1007/s10551-008-9845-6.

Musbah A, C. ,. (2016). The Role of Individual Variables, Organizational Variables and Moral Intensity Dimensions in Libyan Management Accountants' Ethical Decision Making. *J Bus Ethics*, 336-358.

Oboh C.S, S. O. (2020). Ethical decision-making among professional accountants in Nigeria:

the influence of ethical ideology, work sector, and types of professional membership. *Journal of Financial Reporting and Accounting*, 389-422.

Oboh, C. S. (2018). Personal Characteristics and Ethical Decision Making Process of Accounting Professionals in Nigeria. *Crawford Journal Of Business & Social Sciences, Xiii No. 1, March 2018:1-23*, 1-23.

Oboh, C. S. (2019). Personal and moral intensity determinants of ethical decision- makin. *Journal of Accounting in Emerging*, 148-180.

Ramasamy B, M. C. (2013). Ethical ideologies among senior managers in China. *AsianJ Bus Ethics*, 130-145.Rest. J. (1979). Development in Judging Moral Issues, University of MN Press, Minneapolis.

Rogosic, I. P. (2022). Affective professional commitment and accounting ethics principles: examining the mediating role of the code of ethics. *Economic Research-Ekonomska Istraživanja*, 2-19.

Schlenker, B. R., & Forsyth, D. R. (1977). On the Ethics of Psychological Research. *Journal Of Experimental Social Psychology*, 369-396.

Sulastri, I. U. (2021). Does Emotional Intelligence and Religiosity Affect the Ethical Judgment of Accountign students? *Journal Of Accounting And Business Education*, 21-30.

Sunyonto. (2012). Model Analisis Jalur Untuk Riset Ekonomi. *Bandung: CV Yrama Widya*.

Uyar, M., & Ozer, G. (2011). The ethical orientation and professional commitment: An empirical examination on Turkish accountants. *African Journal of Business Management, 5 (23)*, 10023-10037. doi:10.5897/AJBM10.1521

P-ISSN 2828-4976
E-ISSN 2808-263X

Appendix 1 Research Instrument Validity Test Results

Results of the Validity Test of the Ethical Ideology Idealism Instrument (X1)

Item	*Pearson Correlation*		*Description Statement*
	r- count	**sig**	
X1.1	0,816	0,000	Valid
X1.2	0,692	0,000	Valid
X1.3	0,800	0,000	Valid
X1.4	0,778	0,000	Valid
X1.5	0,822	0,000	Valid
X1.6	0,513	0,000	Valid
X1.7	0,715	0,000	Valid
X1.8	0,698	0,000	Valid
X1.9	0,659	0,000	Valid
X1.10	0,596	0,000	Valid

Source: Primary Data Processed, 2023

Results of the Validity Test of the Ethical Ideology Relativism Instrument (X2)

Item of Statement	*Pearson Correlation*		Explanation
	r- count	**sig**	
X2.1	0,643	0,000	Valid
X2.2	0,673	0,000	Valid
X2.3	0,620	0,000	Valid
X2.4	0,716	0,000	Valid
X2.5	0,519	0,000	Valid
X2.6	0,700	0,000	Valid
X2.7	0,564	0,000	Valid
X1.8	0,604	0,000	Valid
X1.9	0,775	0,000	Valid
X1.10	0,770	0,000	Valid

Source: Primary Data Processed, 2023

Test Result of Professional Commitment Instrument Validity (Z)

Item of Statement	*Pearson Correlation*		Explanation
	r- count	**sig**	
Z.1	0,642	0,000	Valid
Z.2	0,608	0,000	Valid
Z.3	0,649	0,000	Valid
Z.4	0,550	0,000	Valid
Z.5	0,648	0,000	Valid
Z.6	0,601	0,000	Valid
Z.7	0,603	0,000	Valid

Source: Primary Data Processed, 2023

Result of Ethical Judgment Instrument Validity Test (Y)

Item of Statement	*Pearson Correlation*		Explanation

	r- count	sig	
Y1	0,667	0,000	Valid
Y2	0,628	0,000	Valid
Y3	0,662	0,000	Valid
Y4	0,645	0,000	Valid
Y5	0,650	0,000	Valid
Y6	0,753	0,000	Valid

Source: Primary Data Processed, 2023

Appendix 2 Research Instrument Reliability Test Results
Research Instrument Reliability Test Results

Variable	*Cronbach's Alpha*	N of Items	Explanation
Ethical Ideology (Idealisme) (X1)	0,882	10	Reliable
Ethical Ideology (Relativisme) (X2)	0,843	10	Reliable
Professional Commitment (Z)	0,725	7	Reliable
Ethical Judgement (Y)	0,749	6	Reliable

Source: Primary Data Processed, 2023

Appendix 3 Classical Assumption Test Results
Kolmogorov Smirnov Normality Test Results

Unstandardized Residual		
	Model 1	**Model 2**
	X1, X2 → Z	X1, X2, Z → Y
N	77	77
Asymp. Sig (2-tailed)	0,200	0,200

Source: Primary Data Processed, 2023

Multicollinearity Test Results

Model 1	**Collinearity Statistics**		**Model 2**	**Collinearity Statistics**	
	Tolerance	**VIF**		***Tolerance***	**VIF**
X1 → Z	0,994	1,006	X1 → Y	0,833	1,200
X2 → Z	0,994	1,006	X2 → Y	0,886	1,129
			Z → Y	0,773	1,294

Source: Primary Data Processed, 2023

Model 1
Glejser Test Results

	Sig.
(Constant)	2,982
Idealisme (X1)	0,678
Relativisme (X2)	0,568

Source: Primary Data Processed, 2023

P-ISSN 2828-4976
E-ISSN 2808-263X

Model 2
Glejser Test Results

	Sig.
(Constant)	2,550
Idealisme (X1)	0,055
Relativisme (X2)	0,154
Komitmen Profesional (Z)	0,470

Source: Primary Data Processed, 2023

Appendix 4 Sobel Test Results
The Effect of Independent Variables on the Dependent Variables Indirectly through Mediating Variables

	Unstandardized Coefficients	**Std. Error**	**Sig.**
X1 to Z	0,281	0,074	
X2 to Z	-0,225	0,075	
Z to Y	0,272	0,096	
p-values X1 – Z – Y			0,023
p-values X2 – Z – Y			0,039

Source: Primary Data Processed, 2023