

# Tinjauan Etika Atas Pengambilan Keputusan Auditor Berdasarkan Pendekatan Moral

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## Abstract

*The purpose of this study is to find out the extent of the professional auditor has understood to the ethic code values of the Accountant Ethic Codes in Indonesia, and whether there was correlation between ethic value understanding with decision-making based on moral standard approach.*

*This study used descriptive and correlational research method. The purpose of descriptive method is to describe facts and the nature of research objects systematically, actually and accurately. Whereas the purpose of correlational researches is to determine correlation between independent and dependent variables. The supporting variables used in this research are auditor understanding of ethic values (properness, fair and moral value) and auditor's decision making. Primary data gathered from questionnaire, whereas secondary data gathered from reports and other science writing.*

*The result showed that the auditors generally are less understood in ethic values as their guidance, thus decision making is not in accordance with the provision of Indonesian Accountant Commission of Ethics, especially in understanding of accountant ethic codes. In relation to responsible decision-making, there were correlation between ethic values understanding and such decision making. It was affected by properness, fair and moral factors related to the decision-making.*