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ANALYSIS OF THE EFFECT OF ETHICS CODE IN ETHICAL PHILOSOPHY AND ETHICAL INTENSITY TOWARDS THE ETHICAL DECISION OF PUBLIC ACCOUNTANTS IN BATAM

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ABSTRACT

This study aims to measure the influence of the code of ethics in ethical philosophy and ethical intensity on the ethical decision making of public accountants in Batam. The variables used in this study are the code of ethics, idealism in ethical philosophy, relativism in ethical philosophy, magnitude of consequences in ethical intensity and social consensus in ethical intensity.

The sample of this study uses respondents who are auditors in public accounting offices in Batam. The data that has been obtained will be tested with a linear regression test like this. The program used in this research test is the Statistical Product and Service Solutions (SPSS) version 21 program.

The results of this study indicate code of ethics, idealism in ethical philosophy, magnitude of consequences in ethical intensity and social consensus in ethical intensity have significant positive effect on ethical decisions while for relativism in ethical philosophy has a significant negative effect on ethical decisions

***Keywords**: ethical decisions, ethical philosophy, ethical intensity, code of ethics, relativism, idealism, magnitude of consequences and social consensus.*

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