

# UNIVERSITAS INTERNASIONAL BATAM

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Faculty of Economics  
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## ANALYSIS OF FACTORS INFLUENCING ACCOUNTANT'S *ETHICAL JUDGEMENT* IN BATAM

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### ABSTRACT

*This study intended to find out how accountants' ethical judgement acts in response to various conditions. The variables used in this study were external accounting services, education, gender and age that affect ethical judgement in accountants. Data collection technique was in the form of primary data using a questionnaire. The sample in this study was 107 primary data from accountants in Batam. This research was tested with SPSS 21 program with multiple regression data analysis methods.*

*The results of the study concluded that accountants' external accounting services, age, gender and education do not have significant effect on ethical judgement. The results of this study could contribute to a company or management in selecting accountants who can maintain ethical judgement in various conditions and minimize the potential for fraud.*

**Keywords:** *accountant, age, education, ethical judgement, external accounting service, gender*