ABSTRACT

This study intended to find out the magnitude of the impact of professional ethics of management accountants in making ethical policies in Batam. This study was expected to be able to provide aids to readers, both from the company and the scholars with the purpose of they will acquire additional insights about things about management accountants’ ethics. In the era of globalization, it is necessary for workers of professional management accountants to maintain their credibility as responsible management accountants in accordance with professional guidelines.

This study used survey method with primary data including three question scenarios in it. Analysis of the study used descriptive statistical testing, outlier tests, data quality testing, classic assumption tests, hypothesis testing using the f test, t test also R2 test with the help of the SPSS 25 application.

From the results obtained in this study, it is concluded that social bonds, self-regulation, dedication to the profession, and professional autonomy had prominent impact on the level of decision making in accordance with ethical philosophies namely contractualism, moral equity, and relativism. On the other hand, professional affiliation have the opposite effect: it does not significantly influence on the level of decision making.

Keywords: Professional ethics, Management Accountant Performance, Code of Ethics, Decision Making