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Universitas Pancasakti Tegal

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Judul : *The Role of Ethical Orientation and Moral Intensity in Improving Ethical Decision of An Auditor*
Penulis : Dewi Indriasih, Wiwit Apit Sulistyowati
Lembaga : Universitas Pancasakti Tegal

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Ketiga, Artikel Ibu/Bapak akan diterbitkan pada Jurnal ASET (Akuntansi Riset) Program Studi Akuntansi Fakultas Pendidikan Ekonomi dan Bisnis Universitas Pendidikan Indonesia (p-ISSN: 2086-2563 and e-ISSN: 2541-0342) Volume 13 Nomor 2 Terbit Bulan Desember Tahun 2021 dalam versi *online* pada Website *Open Journal System* (OJS). Untuk informasi dan pengumuman lebih lanjut, dapat dilihat melalui website : <http://ejournal.upi.edu/index.php/aset>

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Hal : KONFIRMASI PENERBITAN JURNAL

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Dewan redaksi Jurnal ASET (Akuntansi Riset) menyampaikan terima kasih atas pengiriman artikel :

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Penulis : Dewi Indriasih, Wiwit Apit Sulistyowati
Lembaga : Universitas Pancasakti Tegal

Berdasarkan hasil telaah dari Editor Board, maka Dewan Redaksi Jurnal ASET (Akuntansi Riset) Program Studi Akuntansi Fakultas Pendidikan Ekonomi dan Bisnis Universitas Pendidikan Indonesia menyampaikan hal-hal berikut :

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MANUSCRIPT REVIEW FORM

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Commentary	Author's response
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<p>Research Method (Appropriate / Inappropriate) Note : In order to add the reasons for the selection of these respondents.</p>	We have added the reason in selecting the respondents (as highlighted in research method, page 6).
<p>Result (Appropriate / Inappropriate) Note : Add more discussion of the Indonesian context at the findings section, and use that to comment on the findings taking the Indonesian context into account. Such comments are completely lacking in the paper (findings and conclusion part).</p>	We have elaborated the findings in Indonesian context (as highlighted in discussion, page 9,10)
<p>Conclusion (Appropriate / Inappropriate) Note : I suggest to the author/s to improve the practical and policy implications of the paper. Moreover, a brief collection and reiteration of the main limitations, opportunities, and future research</p>	We agreed with the reviewer's suggestion that we have added practical and policy implication, limitations and suggestion for the



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Commentary	Author's response
orientation drawn at the relevant "Conclusions" section should be given. In other words, you need to acknowledge the limitations of this study, theoretically, technically, methodologically and so on and how it could be improved further in the near future.	future research (as highlighted in conclusions section, page 10).
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The Role of Ethical Orientation and Moral Intensity in Improving Ethical Decision of An Auditor

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Abstract. *Ethical decision making is an action expected to be performed by an auditor despite facing conditions involving an ethical dilemma. This study aims to examine the ethical decision of auditors through ethical orientation as well as the moral intensity owned by the auditor. This study was conducted at the Auditor Inspectorate in Tegal City with a census sampling technique obtained 33 auditors as research respondents. Regression analyses are used to test the effect of ethical orientation and moral intensity on the ethical decisions of an auditor. Partial hypothesis testing results show that ethical and moral orientation affects the ethical decisions of Auditors. This study gives implications that with the ethical orientation and moral intensity of the auditors in conducting its function, the auditor will consider the ethical aspect to improve their integrity.*

Keywords: *Ethical Decision; Ethical Orientation; Moral Intensity.*

Abstrak. Pengambilan keputusan etis adalah tindakan yang diharapkan dapat dilakukan oleh seorang auditor meskipun menghadapi kondisi yang melibatkan dilema etis. Penelitian ini bertujuan untuk menguji keputusan etis auditor berdasarkan orientasi etis dan intensitas moral yang dimiliki auditor. Penelitian ini dilakukan pada Auditor Inspektorat Kota Tegal melalui teknik sensus sampling diperoleh 33 auditor sebagai responden penelitian. Analisis regresi digunakan untuk menguji pengaruh orientasi etis dan intensitas moral terhadap keputusan etis auditor. Hasil pengujian hipotesis secara parsial menunjukkan bahwa orientasi etis dan intensitas moral berpengaruh terhadap keputusan etis auditor. Penelitian ini memberikan implikasi bahwa dengan orientasi etis dan intensitas moral, auditor dalam menjalankan fungsinya akan mempertimbangkan aspek etika untuk meningkatkan integritasnya.

Kata Kunci: Keputusan Etis; Orientasi Etis; Intensitas Moral.

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INTRODUCTION

An ethical decision is an issue that develops when a financial scandal occurs involving the accounting entity and profession. Ethical decision making is the process by which individuals use their moral bases to determine whether a particular problem is true or false (Goles et al., 2006). Factors affecting ethical decision become debated in research related to behavior in work settings (Walker et al., 2012). The ethical decision phenomenon also occurs in the world's significant cases, Enron, WorldCom, Arthur Anderson, and Lehman Brother. The case shows that the management of the company, as well as the accountant, tend to ignore the ethical dimension in making decisions involving's dilemma ethically (Rosnidah et al., 2018). If an auditor performs unethical actions, it can cause negative consequences for various parties, such as other employees, clients, and the general public who will undoubtedly lower the level of community confidence (Selart & Johansen, 2011).

The phenomenon of ethical decision also occurs in government institutions involving the role of government auditors. The Ombudsman in Indonesia stated that in 2015 and 2016, the local government was ranked as the most widely reported government institution. In 2015 there were 2,914 reports. This increased to 3,638 reports in 2016 or 40% of the overall report. This high figure reflects on many matters related to government governance in the region, including their internal surveillance functions.

Corruption scandals that occur in some areas are experiencing development, and the numbers are increasing. The issue of corruption is a fairly thorny problem in Indonesia (Sumarto & Rahadian, 2020), and experiencing in moral crisis (Mertha Jaya et al., 2021). This particular situation affects the reputation of the government auditor, due to indications that qualified auditors less support the regional inspectorate. Some cases of corruption occurred in the city of Tegal including hand-catching operations by the KPK in the mayor of Tegal with alleged

corruption involving entrepreneurs and deputy Director of the Hospital in Tegal city.

The phenomenon of unethical behavior is interesting for researchers to examine more deeply the factors that influence ethical decisions. Singhapakdi et al. (2013) analyzed the influence of extrinsic and intrinsic religiosity as well as the character of love of money on ethical marketing decision-making. The results showed that both variables had a significant effect on ethical decisions. Furthermore, Anderson & Burchell (2019) examined spirituality and moral intensity in ethical dilemma conditions in United States. The results prove that workers with high spirituality tend to make fewer ethical decisions compared to workers with low levels of spirituality.

Similarly Alshehri et al. (2020) explores spirituality and religiosity towards ethical judgment in Saudi Arabia. The results confirm that God's view based on expectations may be more closely associated with unethical decision than a view based on fear or one balancing hope and fear. In addition, religious practices and knowledge were found to mediate the relationship between different Muslim views of God and their ethical judgments.

Hernández-López et al. (2020) examines ethical issues in business students at European universities through personal and institutional factors. Furthermore, attitude business students positively affect their ethical competence. In addition, the ethical leadership of teachers and ethical climate in their educational environment become relevant institutional factors to improve their ethical competence. Studies on unethical behavior was conducted in the field of health in Turkey (Gülner et al., 2020). The study explored moral sensitivity and attitude to predict irregularities in health. The results show that with high moral sensitivity and awareness it will foster a positive attitude that can reduce unethical behavior.

Barrainkua & Espinosa-Pike (2018) examines the auditor's commitment to act professionally to keep the public interest first. The study was conducted by analyzing the

perception of practitioners and postgraduate students in Spain. The results prove that the commitment of students to put the public interest first is greater than the commitment of practitioners. But on the other hand, these auditors tend to have better ethical decision compared to students.

Kotera et al. (2019) examined ethical decision mental health, motivation, and self-compassion in business students in the UK. The study illustrates that many students behave unethically while others continue to behave ethically. Similarly, extrinsic motivation and selfcompassion are influential with students ethical decision.

The majority of previous studies explored ethical decisions that encourage acts of whistleblowing by consider demographic factors such as age, gender, and economic status (Valentine & Godkin, 2019; Fagbemi, 2017; Oboh, 2019). The spiritual aspect is also considered to be an important part of ethical decision making (Anderson & Burchell, 2019; Alshehri et al., 2020). In addition, previous studies predicted ethical decision-making by students (Costa et al., 2016; Burns, 2019; Baker, 2017; Jafarkarimi et al., 2016).

This study provides new insight into ethical decisions that need to be implemented by internal government auditors who in carrying out their roles are often faced with ethical dilemmas. This study highlights the importance of moral intensity and ethical orientation, as both factors are recognized as important determinants in ethical decision making (Rousselet et al., 2020).

The study was conducted at the Inspectorate of Tegal, because given the many financial scandals that occurred involving local officials ignoring ethical values. Therefore, the application of ethics is needed to support quality audit results (Ayu et al., 2019). Through a code of ethics implemented by internal government auditors, it is expected to play an important role in making ethical decisions. This condition is related to ethical orientation and moral intensity attached to the auditor.

In Indonesia, the problem of ethical practice, especially related to corruption, has

not received much attention from researchers. Therefore, this study emphasizes the importance of accounting ethics in Indonesia. In addition, the audit board in Indonesia sets guidelines for the behavior of internal government auditors in carrying out their functions, as well as to create an ethical culture in the government's internal supervision profession. Therefore, the practical contribution of this study is to be considered by the government in formulating important steps in assessing the auditor's compliance with the code of ethics.

The study's theoretical contribution is to provide support for the Theory of Moral Reasoning and Development developed by Kohlberg and the Rest EDM Model, where when the auditor faces an ethical dilemma, the auditor is expected to recognize that the potential decisions he or she takes do not conflict with ethical principles.

LITERATURE REVIEW

Based on the Rest (1986) postulation, Jones (1991) proposes a problem-dependent ethical decision-making model. He argues that, although most ethical decision-making models in business ethics research are developed (Rest, 1986) sequentially, four-component models, none of these models incorporate a specific moral problem itself as an independent variable or variable moderation (Jones, 1991). Jones (1991) claims that ethical decision-making concerning moral issues reflects the actions one could benefit or harm the other.

In this case, the government auditor must be able to make decisions by taking into consideration the various stakeholders so as not to cause adverse impacts. Ethical decisions are legal and morally acceptable to the general public (Jones, 1991). Roy (1993) argues that ethical decisions become debated. Following the ethical theory, that ethical decisions made by individuals are categorized based on fundamental principles, namely utilitarianism and deontology.

An ethical decision tends to conform to the ethical orientation consisting of idealism and relativism (Forsyth, 1980). An ethical orientation that is owned by a person tends to

affect the sensitivity it possesses when it will take an ethical decision. Therefore, a person with a high ethical orientation tends to be sensitive when facing situations contrary to ethical behavior.

An ethical orientation is interpreted as a personal moral philosophy that illustrates the individual belief in assessing the concept of good or bad, true or false, fair or not and others (Johari et al., 2014). Ethical orientation as an internal tendency to individuals against one's ethical perspectives (such as teleology, deontology, and others). The determinant of individual behavior in responding to ethical issues was their moral philosophy consisting of idealism and relativism (Forsyth, 1992).

Forsyth (1992) explains that individuals who have idealism are individuals who assume all righteous actions will bring expected consequences. When individuals have high idealism, they tend to avoid any actions that can harm others and reject actions that can lead to negative impacts. Individuals who have low idealism assume moral principles should be avoided and do not close the possibility of negative behaviors needed in certain situations. Mean-while, Relativism will strictly reject the principles and rules of universal moral and assume that different situations will affect different morality (Forsyth, 1992).

The Theory of Moral reasoning and development developed by Kohlberg explains that the moral development of the individual is under the thought process and the opinions it says. If a person's moral development is increasing, then the individual will appreciate the rights of others. Therefore, if the auditor of the inspectorate undergoes moral development, it will likely improve its ability to make ethical decisions. Whereas if the auditor of the inspectorate has a moral failure, it will reduce its ability to conduct an ethical decision.

Moral intensity theory discusses the characteristics of moral issues that influence ethical decision-making, where the existence of moral intensity will result in ethical decisions (Welbourne Eleazar, 2021). The core concept of this model, moral intensity, claims that one's perception, evaluation, and response

to moral problems stems from the characteristics of the problem itself (Johari et al., 2019). Moral intensity needs to be considered when investigating ethical decision making, because this can affect the evaluation of individuals on conditions related to ethical issues (Valentine & Godkin, 2019). Previous studies examined moral intensity to detect fraudulent behavior in insurance companies (Tseng, 2019). Furthermore, Anderson & Burchell (2019) examines the importance of moral intensity in the ethical decision-making of workers in the United States.

Previous Studies

Lincoln & Holmes (2011) analyze ethical decision making through three components, namely moral awareness, moral judgment, and moral intention, and their relationship with five components of moral intensity: social consensus, magnitude of consequences, temporal immediacy, proximity and probability of effect. The study was conducted against 812 students who voluntarily participated in an anonymous computer survey. The results suggest that as individuals face morally charged situations, their awareness of the moral's dilemma, judgments about potential consequences, and intention to act are significantly affected by characteristics of the moral situation.

Woiceshyn (2011) analyzes 16 effective chief executives by using the model for ethical decision making in business. The study excavated relatively new theory, rational egoism, as the substantive content of the model and argue it to be consistent with the requirements of long-term business success. The results of the study showed that through the de-scribe rational egoism and illustrate the model with a contemporary moral's dilemma of downsizing, the study benefited ethical decision making in business.

Johari et al. (2014) analyzes the auditors' judgment performance. The study was conducted due to low confidence in the ability of the profession and the desire to protect the interests of investors and stakeholders. Through the purpose of the study, namely, to analyze the relationship between effort and

personal ethical orientation on audit judgment performance to examine the differences in the audit judgment performance between audit trainees and auditors. The results of the study showed that there was a significant link between the respondent's effort and audit judgment performance.

Yoon (2011) proposes an ethical decision-making model in the Internet context based on moral theories. There are five variables relating to moral philosophy, namely justice, relativism, egoism, deontology, and utilitarianism examined against an ethical judgment, as well as ethical judgment testing of behavioral intentions. The study was conducted at 111 university students through the scenario of real-life situations containing an ethical dilemma on the internet. The results showed that the five moral philosophy variables affected ethical judgment, each having different effects according to the particular ethical situation. Also, Justice, utilitarianism, and ethical judgment were found to influence behavioral intentions in ethical dilemma situations on the internet.

Kung & Huang (2013) predicts the moral influence of philosophy on the ethical beliefs of auditors through a valid 336 questionnaire. The study found that auditors highly motivated by values based on self-enhancement were negatively associated with idealism in ethics and positively associated with relativism. Rosnidah et al. (2017) examine the role of ethical orientation and moral intensity of an auditor's ethical decision working in an inspectorate office in West Java, Indonesia. The experimental method was used. Audit cases that analyzed an auditor's ethical behavior when dealing with deviating conditions were utilized. The results of the study indicated that idealism does not influence the ethical decisions of the auditor. However, relativism and moral intensity have positive influences on the auditor's ethical decision. The research is a contribution to the professional board that supervises government auditors in implementing the code of conduct of the accounting profession.

The study of corruption was conducted on the construction industry in Malaysia,

involving many stakeholders involved in complex contractual structures (Nordin et al., 2013). The study aims to analyze behavioral factors that cause corruption through the model of corrupt action. Through three methods of data collection, namely interviews, workshops, and questionnaires, are expected to be a solution to reduce the corruption action. Factor desire and intention become a person's consideration for corruption.

The same study was also conducted in the construction industry in Australia (Reckers & Samuelson, 2016)). Behavioral factors that led to the corruption act were analyzed deeply by the interview of 23 employees working in the construction industry. A relatively small number of respondents were obtained through a snowball sampling technique. The results of the study stated that corruption became common and related to personal gain compared with the legal aspects. Adejumo (2010) examines the physical factor of the demographic and attitude in predicting the act of corruption. Based on 600 local government civil servant data shows that there is a relationship between personality, the fraudulent intention with the attitude to do corruption.

Theoretical Framework and Hypotheses

The effect of ethical orientation on ethical decision making

The ethical orientation relates to the self-concept and behavior associated with the individual in a person. The ethical orientation category built by Forsyth (1992) states that humans consist of two concepts, namely idealism versus pragmatism and relativism versus orthogonal nonrelativistic and together into a measure of the ethical orientation Individual. Individuals who have high idealism believe that ethical actions should have a positive consequence and will always have no impact or harm to any other person.

Rosnidah et al. (2020) state the importance of ethical orientation in reviewing ethical behavior. Johari et al. (2019) proved that the ethical ideology of auditors who tend to be more idealism and relativism will affect their ethical judgment. Latif & Sahla (2018) prove

that ethical orientation influences ethical decisions related to taxation, where individuals who exhibit high relativism give a positive perception of tax evasion. Hayunigtyas & Murtanto (2019) also proves that ethical orientation influences the ethical decisions of auditors. Therefore, the hypothesis proposed in this study is:

H1: ethical orientation affects the ethical decision.

The effect of moral intensity on ethical decision making.

Morris & McDonald (1995) find that the Moral intensity of the perception of an issue affects the moral judgment of a person. The Moral intensity, an integral part of a model of contingency issues of behavioral and Moral decision making, can form an individual's perception of the Perceived Ethical problem. The potential consequences and implications of ethical issues can provoke perception and decision-making skills when they experience an ethical, sensitive situation (Singhapakdi et al., 1996). The combination of the Moral intensity components contained in an ethical situation will affect a person's perception of whether a situation contains ethical issues or not that is then done for decision making (Jones, 1991).

Dhamasanti & Sudaryati (2021) argues that moral intensity plays an important role in shaping the ethical behavior of auditors and is related to factors from within and the environment. Oboh (2019) proves that moral intensity influences the ethical decision-making of accountants in Nigeria. Musbah et al. (2016) also proved the importance of moral intensity in the ethical decision-making of management accountants in Libya. Therefore, the hypothesis proposed in this study is:

H2: moral intensity affects the ethical decision.

RESEARCH METHOD

The study uses quantitative approaches and survey methods to analyze auditors' perceptions of ethical decision-making. The samples used in this study were employees working at the Inspectorate of Tegal municipal region with a total of 33 people. Inspectorate

auditors were selected as respondent in this study because in carrying out their functions as internal supervisors are often faced with ethical dilemma conditions. This can affect the decisions taken by the auditor.

The variables used in this study were ethical decisions of auditors (Y), ethical orientation (X₁), and moral intensity (X₂). Ethical decisions (Y) are measured by questions relating to the auditors' opinions on two scenarios (underreporting time and non-compliance). The screenplay was adapted from Johari et al. (2014). Scenario 1 describes Ethical di-lemma that is associated with an underreporting time against an audit task. Scenario 2 explains the ethics' dilemma of non-compliance issues. For response, the respondent was measured using seven points of Likert scale (1 = strongly disagreed, and 7 = strongly agree).

The ethical orientation is measured by 20 questions, every ten questions for idealism and relativism. The indicator of the question was adopted from Forsyth (1980). For response, the respondent was measured using seven points of Likert scale (1 = strongly disagreed, and 7 = strongly agree). Fifteen questions measure the moral intensity (X₂), the indicator of the question is based on Jones (1991) and adopted from previous studies (Johari et al., 2014; Singhapakdi et al., 1996). For response, the respondent was measured using seven points of Likert scale (1 = strongly disagreed, and 7 = strongly agree).

The data analysis in this study using multiple regression analysis to measure the strength of influence between idealism, relativism, and the moral intensity against ethical decisions. The equation of regression in the study is: $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + e$

RESULTS AND DISCUSSION

Results

Profile of respondent

The distribution of questionnaires to the respondents was done by visiting the Inspectorate Office in Tegal Municipal region, and the questionnaire was given to 33 Inspectorate officers in region. The collection

of the questionnaire was conducted for two months, i.e., from May and June 2019. Respondents were returning 33 questionnaires and all valid data were analyzed.

Table 1. Descriptive Statistics (N = 33)

Personal characteristics	Frequency	Percentage
Gender		
Male	15	45
Female	18	55
Age		
< 40 years	3	9
40 – 50 years	23	70
> 50 years	7	21
Others	0	0
Education		
Undergraduate	23	70
Postgraduate	10	30

Source: primary data processed (2019)

Respondent’s characteristics shown in Tables 1 presents some general information about personal characteristics of the respondent found in the field. It can be seen that the official auditors of this sample amounted to 33 respondents. The majority of them are women, which accounted for 55%.

They were mostly 40-50 years old (70%), and hold the major education of is bachelor level (70%).

Data Quality Test

Reliability test

The reliability results can be seen in table 2.

Table 2. Reliability Test

Variable	Cronbach's Alpha	Total item	Reliability
Ethical orientation	0.742	20	Reliable
Moral intensity	0.743	15	Reliable
Ethical decision	0.688	15	Reliable

Source: primary data processed (2019)

Validity test

Based on the validity test, the result indicates that the question used to measure idealism, relativism, and moral intensity is valid, i.e., with a significance value below 0.05.

Normality test

Figure 1 shows the normality test results using a normal probability plot. It indicates that the distribution of data are close to normal distribution.

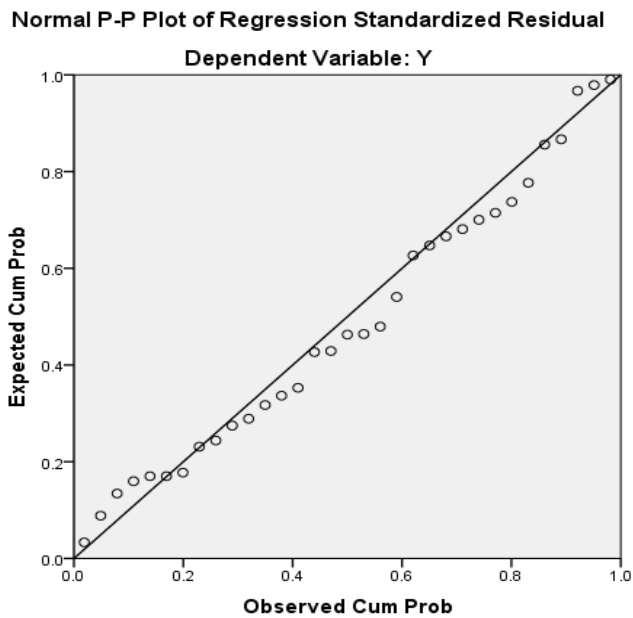


Figure 1. Normality Test

Multicollinearity test

The following table of multicollinearity test results in this study.

Table 3. Multicollinearity Test

	Variable	VIF	Tolerance
1	(Constant)	.723	1.383
	X ₁	.823	1.215
	X ₁	.786	1.287

Source: primary data processed (2019)

According to table 3 indicates that the data variables in the study do not meet multicollinearity problem since each variable has a tolerance value greater than 0.1 and a VIF value less than 10.

Heteroscedasticity test

Figure 2 shows the heteroskedasticity test results in this study. Based on figure 2 shows that the research data does not meet the heteroscedasticity, because the dots in the image are scattered above and below the 0 number and do not form a specific pattern.

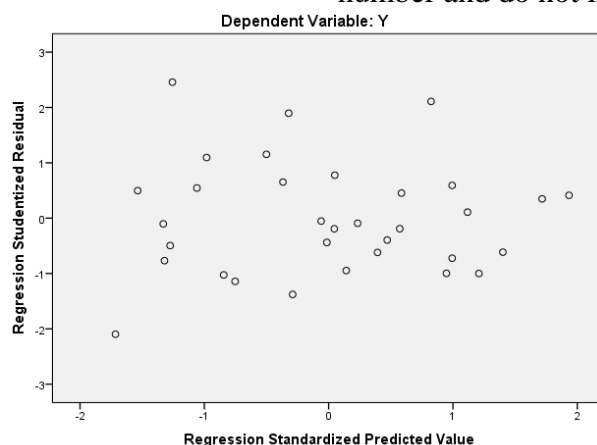


Figure 2. Heteroscedasticity test

Regression Analysis

The following table results in multiple regression analyses in this study.

Table 3. Regression Analysis

Variable	Standardized coefficient	Significant level
1 (Constant)	18.803	.007
X ₁	-0.176	.023
X ₂	0.825	.000

Source: primary data processed (2019)

Based on the results of the regression analysis, the regression equation in this study can be formulated as follow.

$$Y = 18.803 - 0.176X_1 + 0.825X_2 + e \quad (2)$$

Discussion

The following hypothesis testing results in this study. The hypothesis testing result for an ethical orientation variable indicates that the value of significance is 0.023; therefore, ethical orientation significantly affected ethical decision making. This finding was consistent with the previous studies (Rosnidah et al., 2018) that idealism positively affects the ethical decision. Following the opinions of Rest (1986) that the work undertaken by the individual will go through several phases to produce ethical behavior, namely recognizing that the moral dilemma exists, individuals will make decisions that are morally justified, develop moral desires, and determine one action based on his morality.

In this case, the auditor inspectorate in the Tegal City area when giving the perception shows that in doing audit work they often face situations involving ethical dilemmas. Therefore, when faced with an audit case scenario, the auditor of the Inspectorate shows a perceptual perception that the actions taken by the senior manager in the case scenario can convince others, risk, harm and threaten others. Auditors in the region tend to provide a neutral perception of statements that senior managers consider the consequences, as well as those, claiming to agree that senior managers' actions are compromising the well-being of others and arguing that moral standards are measured individualistically.

As well hypothesis testing results for variable moral intensity indicate that the value of significance is much lower than 0.01; and meaning that moral intensity significantly influenced the ethical decision. The finding of this study is also consistent with the prior research (Cohen, J. R., & Bennie, 2006; Sweeney & Costello, 2009) that moral intensity affects decision making. This can be seen based on the behavior of the government auditor, which provides that the actions performed by the audit manager in the case of the audit are incorrect and may result in a potential loss and severe consequences and ethical values.

It is following the opinion of Jones et al. (1991) that moral intensity shows that a person's perception, evaluation, and response to stem moral issues of the specific issue, and will affect the recognition of the issue as a matter of ethics and subsequent behavior undertaken by decision-makers. Therefore, auditors of inspectorate in the city of Tegal gave the perception that when they face a potentially stressful situation, it will be likely to justify that the action was unethical. Auditors of the inspectorate tend to have high moral intensity, and when faced with the problem of violations, the auditor will judge it as an unethical act.

Given that in the Indonesian context, internal government auditors play an important role in controlling corruption. While these auditors are actually faced with an ethical dilemma, they are expected to maintain their ideals in order to make ethical decisions. This is evident when there are indications of irregularities, requiring a thorough

investigation. Auditors frequently encounter irregularities and impediments during the process of investigation, including difficulties obtaining data and commanded relevant parties (BPKP, n.d.).

CONCLUSIONS

The results showed that ethical orientation and moral intensity influenced the ethical decision of the auditor. These results indicate that the ethical orientation and moral intensity of the auditors are the foundation of their assessment when faced with's dilemma ethical conditions. Therefore, the government institution as one of the parties gaining spotlight from the community, especially concerning the accountability of its performance, is expected to demonstrate its integrity to the community. In this case, to achieve such integrity requires the role of auditors who have high ethical standards.

As practical implication of this study, to strengthen the role of auditors in creating government accountability, the government can conduct training programs for auditors in particular concerning ethical issues. This needs to be done because to minimize the occurrence of irregularities in government institutions need to be strengthened with the role of auditors who are dependent, objective and integrity. It will imply the public trust to the government. The study provides policy implication as a reference for the government in adjusting the Indonesian government's internal auditor code of conduct so that auditors can avoid prohibitions that can affect their professionalism.

This study provides contributions, but also has limitations. Firstly, the study was limited to the Tegal area; therefore, additional research can investigate a wider scope, as there are cultural differences in each region. Secondly, the auditor's assessment of ethical decision-making is evaluated based solely on the case scenario included in the questionnaire. To obtain more comprehensive information, future research may investigate experimental approaches to determine auditor behavior in circumstances of ethical dilemmas. Third, researchers can consider additional variables

that can influence people's behavior when making decisions, such as religiosity and the environment.

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