

**PENGARUH ORIENTASI ETIS DAN GENDER TERHADAP ETHICAL
JUDGEMENT MAHASISWA AKUNTANSI**

(Studi Empiris Pada Mahasiswa Akuntansi di Universitas Negeri Padang)

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ABSTRACT

The purpose of this study was to investigate the influence of ethical orientation and gender against Ethical Judgments. Where is the ethical orientation consists of idealism and relativism. This study focused on students majoring in accounting undergraduate years 2013, 2014 and 2015 has taken the course of the audit in the Faculty of Economics State University of Padang. Data collection methods are purposive sampling. Types of data used in this research is the data subject in which type of research data in the form of opinions, attitudes, experiences, or the characteristics of a group of a person who is a subject of research (the respondents). The data source in the research is primary data. In this research show that there are positive influences between Idealism against the Ethical Judgement, whereas negative influences among Relativism towards an Ethical Judgement. Meanwhile, the results of the study could not prove that women tend to be more ethical in an Ethical audit accounting student judgement has taken courses on auditing State University of Padang in dealing with ethical dilemmas.

Keywords: *ethicalorientation, idealism, relativism, gender, ethical judgementand auditing*