



# The Influence Of Ethical Ideology And Professional Commitment On Ethical Judgement

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## ABSTRACT

This study aims to determine the impact of ethical ideology, auditor experience, and professional commitment on ethical judgment. The target population consists of all auditors from the BPKP in North Maluku Province. A census technique was employed to select the sample for this study. The research utilized quantitative data, primarily obtained from responses to questionnaires filled out by participants. Data collection was conducted through a survey method involving the distribution of these questionnaires. The analysis was carried out using multiple regression techniques. The findings indicate that ethical ideology (specifically idealism) positively influences ethical judgment, while ethical ideology (relativism) negatively affects ethical judgment. Additionally, professional commitment positively impacts the ethical judgment of BPKP auditors in North Maluku Province.

## INTRODUCTION

The rise of audit failures committed by auditors makes the auditor need an ability to consider ethics and behavior in conducting audits, by recognizing ethical issues. Auditors are expected to uphold honesty and responsibility to support the smooth functioning of the financial ecosystem (Ismail & Rasheed, 2019). Nonetheless, some auditors continue to act dishonestly and breach the ethical code, which can influence their ethical judgment. Ethical judgment refers to the process of determining the most ethical course of action when confronted with an ethical dilemma (Helmy, 2018).

A recent case involved Corruption Eradication Commission (CEC) prosecutors indicting four West Java BPK auditors who had received bribes from the Bogor Regent totaling Rp1.9 billion to condition the Bogor Regency local government financial report for the 2021 fiscal year to obtain an unqualified opinion (WTP) ([www.cnnindonesia.com](http://www.cnnindonesia.com)). Responding to these ethical issues shows that there are still many auditors who do not comply with professional ethical standards.

Considering the phenomenon mentioned above, identifying the factors that influence auditors' ethical judgment is crucial. One such factor is ethical ideology, which serves as an organizational influence on ethical judgment. Ethical ideology encompasses the beliefs, attitudes, and values that guide individuals in forming ethical judgments (Forsyth & Nye, 1990). This

ideology is characterized by two dimensions: idealism and relativism. Relativism evaluates actions based on specific circumstances, conditions, or contexts, rather than adhering to universal ethical principles. In contrast, idealism emphasizes the belief in universal and unchanging ethical principles, unaffected by situational factors. Auditors from BPK or BPKP with a strong sense of idealism are expected to uphold their independence and integrity when making decisions, as they are less likely to be swayed by economic incentives or other external influences.

Another factor is professional commitment, auditors will continuously encounter situations involving ethical dilemmas in carrying out audit assignments. In situations like this, professional judgment is guided by individual values and beliefs and moral awareness becomes an important aspect of ethical judgment. therefore, auditors with a strong commitment to their profession must take into account the autonomy to act based on their professional judgment (Clayton & van Staden, 2015). This study builds upon the research by Ismail and Rasheed (2019), which explored the impact of ethical ideology on the ethical judgments of prospective accountants.

The distinction in this research lies in the inclusion of Auditor Experience and Professional Commitment as additional independent variables. Although there are several previous studies that have discussed these variables, the existing literature has not comprehensively explored the factors that are thought to be determinants in auditor decision making, especially North Maluku Province BPKP auditors.

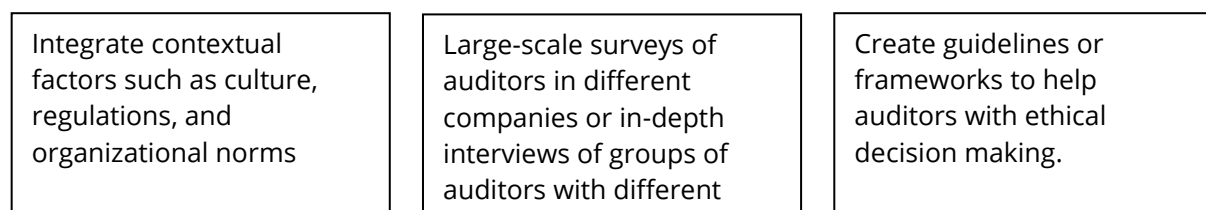
## LITERATURE REVIEW

### Cognitive Moral Development Theory

Cognitive moral development theory (CMD) by Kohlberg (1976) outlines six stages of moral reasoning. In stages 1-2, known as the pre-conventional level, individuals base their moral decisions on the pursuit of rewards and avoidance of punishments. At the conventional level, encompassing stages 3-4, individuals demonstrate ethical behavior driven by a sense of responsibility to meet societal expectations. Their actions are guided by adherence to social norms and consideration for others' needs, rather than fear of punishment or personal benefit. Lastly, stages 5-6, categorized as the post-conventional level, involve a deeper understanding of fundamental rights, such as freedom and life. These stages emphasize adherence to universal principles, including human rights and justice, as the foundation of moral development.

CMD states that if an auditors who is a higher level of moral development are more adept at aligning their actions with universal principles and ethical rules. This capability enhances their ability to make sound ethical judgments (Li et al., 2018). On the other hand, auditors with lower moral development may struggle to act ethically due to their limited reasoning abilities at this level.

When applying the theory of cognitive moral development, the process of making ethical decisions by accounting professionals may vary over time due to changing circumstances. The following is the Road Map of research for the next 3 years described as follows:



### **The Impact Of Ethical Ideology (Idealism) On Ethical Decision-Making**

Forsyth (1980) suggests that idealism represents a person's consideration for the welfare of others. This means that auditors with high idealism will not engage in behavior that harms others but will act in accordance with applicable moral and legal rules (Ismail & Rasheed, 2019). Because individuals who embrace the concept of idealism will assume that harming others is completely unjustified.

According to Oboh (2019) idealism positively influences the decision-making process, meaning that idealism improves decision making in situations involving ethical dilemmas. Auditors generally tend to be idealistic when making ethical decisions, indicating that auditors' actions are more influenced by universal moral rules that result in positive consequences for all involved (Musbah et al., 2016).

Ramasamy & Yeung's (2013) research says that on average individuals are more idealistic, most of them are absolutists who believe that ethical decisions should lead to positive outcomes based on universal moral principles. So that in making ethical judgments highly idealistic individuals avoid things that harm others and do not tolerate behavior that leads to negative results (Li et al., 2018). Özer & Uyar's research (2011) auditors with an idealistic orientation make ethical decisions more often than auditors with a relativist orientation. Therefore, an auditor who has a high concept of idealism tends to avoid unethical behavior. The greater the level of idealism an auditor has, the stronger his ethical judgment will be.

- Hypothesis 1: Ethical Ideology (Idealism) positively influences Ethical Judgment

### **The Impact Of Ethical Ideology (Relativism) On Ethical Decision-Making**

Ethical ideology, specifically relativism, pertains to how much individuals dismiss universal principles. Those who exhibit strong relativism assess the appropriateness of an action based on the context, circumstances, and people involved (Forsyth, 1980). This relativistic perspective can result in unethical decision-making, as individuals with high levels of relativism tend to disregard absolute rules and laws focusing instead on the situational factors that shape behavior, often leading to more lenient ethical decisions. Consequently, research by Ismail & Rasheed (2019) indicates that relativism negatively impacts ethical judgment.

According to Damayanthi & Juliarsa (2016) a relativistic accountant does not pay attention to applicable ethical principles, but will look at the surrounding situation first before acting if he finds an ethical violation. In this case, auditors conducting audit assignments frequently encounter a dilemma when clients propose making decisions that favor the client instead of the auditor's own interests. Auditors with a relativistic mindset tend to respond to these challenging situations by behaving unethically, which negatively impacts their ethical judgment.

According to Özer & Uyar (2011) individuals with a relativist orientation make non-ethical judgments more often than individuals with low relativism. This is supported by research by Helmy (2018) and Musbah et al (2016) thus, the more relativistic an auditor is, the less likely they are to adhere to universal ethical principles and standards in the process of making moral decision.

- Hypothesis 2: Ethical ideology (relativism) has a negative impact on ethical judgments.

### **The Impact Of Professional Commitment On Ethical Judgement**

Professional commitment is the dedication an individual has to their career or field of work, characterized by active involvement, a willingness to go above and beyond for the profession, and a strong wish to continue being involved (Aranya & Ferris, 1984). Auditors who are highly professionally committed are more inclined to acknowledge the importance of ethical principles in accounting compared to those with lower levels of commitment (Rogošić & Perica, 2022).

In carrying out audit tasks, auditors who are professionally committed will reflect the behavior of auditors who have adherence to standard audit practices according to organizational

goals, which indicates that the audit process has run effectively. Auditors who are deeply dedicated to their profession tend to prioritize it more highly on the ability to act in alignment with professional values compared to those with a lower level of professional commitment (Clayton & van Staden, 2015).

According to the CMD theory, an auditor with a strong sense of professional commitment will act more ethically, driven by intrinsic values rather than legal obligations, but for the benefit of others and society and obey justice and the law. According to Shafer et al (2016) a strong professional commitment can empower individuals to maintain moral integrity by adhering to professional standards, even when facing client pressure to engage in unethical actions. Therefore, the greater an auditor's professional commitment, the auditor will be able to uphold his professionalism and act more ethically in carrying out his duties.

This aligns with the findings of Ismail and Yuhanis (2018), who state that auditors with a high level of commitment tend to demonstrate a strong determination to uphold their membership in the profession by adhering to regulations and exhibiting more ethical behavior.

- Hypothesis 3: Professional Commitment positively influences ethical judgment

## METHODS

This study was conducted at the BPKP in North Maluku Province, spanning the period from March to August 2024. The population targeted in this research consisted of all auditors working at the BPKP in North Maluku Province. A census technique was employed to determine the research sample. The study utilizes quantitative data, with data sourced from respondents' completed questionnaires. To examine the proposed hypotheses, the study utilized Multiple Regression Analysis.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$\alpha$  : Constant

$\beta_1 - \beta_4$  : Variable Regression Coefficient

Y : *Ethical Judgement*

X1 : Ethical Ideology (Idealism)

X2 : Ethical Ideology (Relativism)

X3 : Professional Commitment

e : Error

## RESULTS

### Respondent Description

The description of the characteristics of respondents is used to describe the classification of respondents which includes the position of respondents at the BPKP of North Maluku Province. So, data regarding the position of the respondent was obtained through the questionnaire that had been distributed.

**Table 1 Classification Of Respondents By Position**

Types of Auditors	Amount	Percentage
First Auditor	23	63,9%
Junior Auditor	7	19,4%
Madya Auditor	6	16,7%
Totally	36	100%

Table 1 indicates that most of respondents possess filled out the questionnaire of 63.9% are first auditors, 19.4% are young auditors, and 16.7% are middle auditors. The first auditor in this study dominates.

### Descriptive Statistics

**Table 2 Variable Description Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Ethical Ideology Idealism (X1)	36	27	48	38,61	5,827
Ethical Ideology Relativism (X2)	36	21	50	36,06	6,706
Professional Commitment (X3)	36	17	27	22,22	3,118
Ethical Judgement (Y)	36	18	28	23,06	2,966
Valid N (listwise)	36				

The table above illustrates that the ethical ideology variable idealism has a minimum score of 27, a maximum score of 48, an average (mean) score of 38.61, and a standard deviation of 5.827. In contrast, the ethical ideology variable of relativism has a minimum score of 21, a maximum score of 50, an average (mean) score of 36.06, and a standard deviation of 6.706. These results indicate that, on average, respondents rated idealism more favorably than relativism. Furthermore, the professional commitment variable has a minimum score of 17, a maximum score of 27, an average (mean) score of 22.22, and a standard deviation of 3.118, implying that most auditors demonstrate a strong commitment to their profession. Lastly, the ethical judgment variable (Y) has a minimum score of 18, a maximum score of 28, an average (mean) score of 23.06, and a standard deviation of 2.966. Overall, these findings suggest that the majority of auditors can be classified as ethical.

### Validity And Reliability Test Results

Referring to the table below, the validity test using Pearson's Product Moment correlation shows that the calculated r value exceeds the rtable value of 0.329 with a significance level of <0.05 which shows that all statement items are valid. In addition, the reliability test produces a Cronbach's Alpha greater than the threshold of 0.60, thus confirming that the variables of idealism, relativism and professional commitment are reliable.

**Table 3 Validity And Reliability Test Results Idealism (X1)**

Variable	Item	Validity Test Results		Reliability Test Results
		r-count	sig	<i>Crobanch Alpha</i>
X1	X1.1	0,680	0,000	0,810
	X1.2	0,635	0,000	
	X1.3	0,654	0,000	
	X1.4	0,718	0,000	
	X1.5	0,510	0,002	
	X1.6	0,500	0,000	
	X1.7	0,636	0,000	
	X1.8	0,575	0,000	
	X1.9	0,463	0,004	
	X1.10	0,707	0,000	

**Table 4 Validity And Reliability Test Results Relativism (X2)**

Variable	Item	Validity Test Results		Reliability Test Results
		r-count	sig	<i>Crobanch Alpha</i>
X2	X2.1	0,685	0,000	0,837
	X2.2	0,741	0,000	
	X2.3	0,577	0,000	
	X2.4	0,724	0,000	
	X2.5	0,487	0,003	
	X2.6	0,771	0,000	
	X2.7	0,481	0,003	
	X2.8	0,517	0,001	
	X2.9	0,791	0,004	
	X2.10	0,851	0,000	

**Table 5 Validity And Reliability Test Results Professional Commitment (X3)**

Variable	Item	Validity Test Results		Reliability Test Results
		r-hitung	sig	<i>Crobanch Alpha</i>
X3	X3.1	0,685	0,001	0,622
	X3.2	0,741	0,000	
	X3.3	0,577	0,000	
	X3.4	0,724	0,002	
	X3.5	0,487	0,001	
	X3.6	0,771	0,001	
	X3.7	0,481	0,001	

**Table 6 Validity And Reliability Test Results Ethical Judgement (Y)**

Variable	Item	Validity Test Results		Reliability Test Results
		r-hitung	sig	<i>Crobanch Alpha</i>
Y	Y.1	0,627	0,001	0,683
	Y.2	0,716	0,000	
	Y.3	0,629	0,000	
	Y.4	0,662	0,000	
	Y.5	0,507	0,002	
	Y.6	0,595	0,000	

**Normality Test**

The results of the normality test performed using the Kolmogorov-Smirnov test on the unstandardized residuals show a significant value of 0.200, which exceeds 0.05. This indicates that the residual values follow a normal distribution and meet the normality criteria.

**Table 7 Kolmogorov Smirnov Normality Test**

	Unstandardized Residual
N	36
Asymp. Sig (2-tailed)	0,200

**Multicollinearity Test**

According to Table 8, the tolerance values for all variables exceed 0.1, while the VIF values for all variables are below 10. Therefore, it can be concluded that the data is not influenced by multicollinearity.

**Table 8 Multicollinearity Test**

	Tolerance	VIF
X1 → Y	0,320	3,127
X2 → Y	0,505	1,982
X3 → Y	0,215	4,652

**Heteroscedasticity Test**

According to the findings of the Glejser test presented in Table 9, The p-values for the idealism (X1), relativism (X2), and professional commitment (X3) variables concerning ethical judgment (Y) are all above 0.05. Thus, it can be inferred that there is no evidence of heteroscedasticity.

**Table 9 Heteroscedasticity Test**

Model 1	Sig.
(Constant)	0,823
Idealism (X1)	0,436
Relativism (X2)	0,196
Professional Commitment	0,466

**Hypothesis Test Results****Table 10 Multiple Regression Results**

Variable	Regression coefficient	t	Sig.
(Constant)	7,932	3,514	
Ethical Ideology (Idealism)	0,137	2,949	0,006
Ethical Ideology (Relativism)	-0,087	-2,709	0,011
Professional Commitment	0,584	5,520	0,000
R Square	0,915		
Adjust R Square	0,907		
F	114,743		
Sig F	0,000		

**F-Test**

The test results shown in Table 10 indicate an F value of 114.743 and a significance value of 0.000. Because this significance value is below 0.05, it suggests that the regression model employed in this study is suitable for hypothesis testing.

**T-Test**

Based on Table 10, the results of the partial t-test for the idealism variable (X1) reveal a significance value of 0.006, which is below the threshold of 0.05. This indicates the null hypothesis (Ho) should be rejected in favor of the alternative hypothesis (Ha). The regression coefficient for idealism is 0.137, suggesting that it has a significant positive effect on ethical judgment (Y).

Similarly, the partial t-test results for the relativism variable (X2) show a significance value of 0.011, also less than 0.05. As a result, Ho is rejected and Ha is accepted. The regression coefficient for relativism is -0.087, indicating a negative influence on ethical judgment.

Lastly, the partial t-test results for the professional commitment variable (X3) indicate a significance value of 0.000, which is well below 0.05. This leads to the rejection of Ho and the acceptance of Ha. The regression coefficient for professional commitment is 0.584, highlighting a positive effect on ethical judgment.

## DISCUSSION

### **The Impact Of Ethical Ideology (Idealism) On Ethical Judgement**

The findings of this study indicate that ethical ideology, specifically idealism, positively influences ethical judgment. As an auditor's idealism increases, so does their ethical judgment; conversely, lower idealism correlates with lower ethical judgment. These results align with the theories and concepts proposed by Forsyth (1980), which suggest that an idealistic auditor views ethical standards as universally applicable, regardless of specific situations, circumstances, or external influences, maintaining impartiality and freedom from various interests. Auditors with a strong idealistic orientation adhere to the principle of consistently avoiding unethical actions.

The results of this study align with the work of Oboh (2019) and Ismail & Rasheed (2019), which indicate that auditors with high idealism will not engage in behavior that harms others but will act in accordance with applicable moral and legal principles. According to research (Özer & Uyar, 2011) states that the dimensions of ethical orientation significantly affect ethical judgment. Idealistic auditors make ethical decisions more often than relativistic auditors. Therefore, an auditor who adheres to the concept of high idealism will tend to avoid unethical behavior.

### **The Impact Of Ethical Ideology (Relativism) On Ethical Judgements**

The results of this study suggest that relativism has a detrimental effect on ethical judgment. Specifically, the greater the level of relativism an auditor possesses, the more adverse the effect, the ethical judgment will decrease. This study successfully proves the theory and concept (Forsyth, 1980) that a relativistic individual believes that the suitability of an action is determined by the context and the people involved. Relativistic auditors will dismiss universal moral principles when evaluating the ethical value of specific actions.

Relativism causes individuals to make unethical decisions. In this context, auditors who embrace relativism tend to dismiss absolute rules and laws, instead thoroughly examining the situational factors influencing behavior. As a result, they often adopt a more lenient approach to ethical decision-making.

This study aligns with several earlier investigations (Ismail & Rasheed, 2019; Musbah et al., 2016; Özer & Uyar, 2011). During audit assignments, auditors frequently encounter dilemmas when clients present offers that could lead to decisions favoring the clients over the auditors' own interests. Auditors with a relativistic perspective are likely to respond to such dilemmas in an unethical manner. Therefore, the greater the degree of relativism an auditor possesses, the less likely they are to adhere to universal moral principles and laws when making ethical decisions.

### **The Impact Of Professional Commitment On Ethical Judgement**

The results of this study suggest that professional commitment has a positive effect on ethical judgment. Auditors who demonstrate higher levels of professional commitment are more inclined to appreciate the importance of ethical principles in accounting compared to those with lower levels of commitment. These results align with previous research by Rogošić & Perica (2022) and Clayton & van Staden (2015), which suggest that professional auditors demonstrate commitment and adherence to audit standards in line with organizational objectives, reflecting an effective audit process. As a result, auditors who are highly dedicated to their profession should prioritize their professional values and the freedom to act accordingly more than those with lower levels of commitment.

The results of this research provide additional support for the Cognitive Moral Development Theory (Kohlberg, 1976), indicating that auditors with a strong professional commitment tend to act more ethically, not merely due to legal obligations, but for the welfare of others and society, as well as a respect for justice and the law. A greater level of professional commitment can enhance an individual's moral strength, allowing them to maintain professional



standards despite experiencing pressure from clients to act unethically (Shafer et. al., 2016). Therefore, auditors who demonstrate a stronger commitment to their profession are more inclined to uphold their professionalism and act ethically in their roles.

## CONCLUSION

Based on the findings from hypothesis testing regarding the impact of ethical ideology and professional commitment on ethical decision-making of BPKP Auditors in North Maluku Province, this study concludes that:

1. Ethical ideology idealism, positively influences ethical judgment. As the level of idealism among auditors in North Maluku Province BPKP increases, their inclination to act ethically also rises.
2. Ethical ideology relativism, adversely impacts ethical judgment. As the level of relativism among the BPKP auditors in North Maluku Province increases, their inclination to act ethically decreases.
3. Professional commitment positively influences ethical judgment. As the level of professional commitment among the BPKP auditors in North Maluku Province increases, so does their inclination to act ethically.

## SUGGESTION

The small sample size in this study is confined to the BPKP of North Maluku Province. Consequently, given these limitations, the researcher recommends that future research should broaden its focus, such as by including other BPK and BPKP offices in North Maluku Province.

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