

ABSTRACT

IMMACULATA PASCALIA IRADE, The Influence of Gender and Ethical Decision Making Independence of External Auditor in Ethical Dilemma Situation (under the guidance of Mr. Y. Andry Putranto,SE.,MSc.,Ak.)

This research aims to test and provide empirical evidence on the influence of gender ethical decision making independence of external auditor in ethical dilemma situation. This research method was survey research. Population in this research is the auditor who worked in The Public Accounting Firms in Palembang city. Sample amounted to 34 people who work in The Public Accounting Firms in Palembang city. This research data obtained from questionnaires regarding the influence of gender and ethical decision making independence of external auditor in ethical dilemma situation. Of teh 42 questionnaires distributed to the Public Accounting Firms, 34 returned questionnaires and can be processed. Analysis of the data used is multiple regression analysis. The results of this research lead to the conclusion that gender had no effect of ethical decision making of external auditor in ethical dilemma situation, while the independence of ethical decision making influence of the external auditor in ethical dilemma situation.

Key words: Gender, Independence, Ethical Decision Making, External Auditor, and Ethical Dilemma Situation