

# The Effect Of Ethical Orientation And Equity Sensitivity Towards Ethical Behavior And Professional Commitments

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## The Effect Of Ethical Orientation And Equity Sensitivity Towards Ethical Behavior And Professional Commitments (Empirical Study at the Office of the Financial Services Authority (OJK) in Regional Area 3, Central Java and DIY)

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### ABSTRACT

This study aims to examine the effect of Idealism Ethical Orientation, Relativism Ethical Orientation, and Equity Sensitivity on Supervisors' Ethical Behavior and its impact on Supervisors' Professional Commitment. This study used a sample of 200 respondents at OJK Regional Office 3, Central Java, and DIY. This study uses primary data with a questionnaire. The analytical method used to test the hypothesis is path analysis. The results showed a direct effect of Idealism Ethical Orientation, Relativism Ethical Orientation, and Equity Sensitivity on Supervisors' Ethical Behavior, which showed significant results. However, the indirect effect for each of the independent variables is different. Idealism Ethical Orientation, Relativism Ethical Orientation shows an indirect influence through the Professional Commitment of Supervisors. At the same time, for Equity Sensitivity, there is no indirect influence through the Professional Commitment of Supervisors.

### Keywords

Ethical Orientation, Equity Sensitivity, Professional Commitment of Supervisors and Ethical Behavior Supervisors

### Introduction

Susanti (2014) In Indonesia, accountant ethics develops along with the occurrence of several ethical violations, whether committed by public accountants, internal accountants, or government accountants. An accountant in carrying out his profession as a financial report maker and as a fairness checker of a financial report (auditor) has been regulated based on a professional code of ethics. However, this code of conduct is often ignored by public accountants. The survey results show that public accountants currently have a value system that is more personal than social, and they do not seem to emphasize the characteristics of the values of today's society. The consequence is that if the greater the value system is personally oriented, the less ethical dimensions are considered in a conflict between the accountant and the community.

Ni Made (2018) explains that ethical behavior is the behavior of a person who obeys the laws, regulations, and morals that have been applied. Ethical behavior is fundamental so that it is practiced in all fields of professions. However, there is often an ethical violation in the real world

that can cause scandals in that profession. There are many parties that can be affected by the scandals. The scandals happen both for those who have been in it or those who prepared themselves to enter a profession. Sugiantari (2016) stated that the accounting profession has professional ethics, but ethics are formed based on economic rationalism alone. Naturally, ethics cannot prevent humans from being punished by moral and ethical punishments to focus on material benefits. The accounting profession's field is not free from violations and fraud that cause an ethical crisis and cause the professionalism and ethical behavior of accountants to become a crisis of trust. The rampant cases know the crisis of trust of ethical violations involving accountants national. Tempo.co (2020) In connection with the news about the determination of suspects against Financial Services Authority employees regarding law enforcement process related to Jiwasraya by the Attorney General's Office. OJK has been working with the Attorney General's Office to build a sound, stable, and credible financial system to protect consumers and spur economic growth. One of the important philosophies of the Financial Services Authority (OJK) is enforcing

the implementation of regulation and supervision to implement a financial service system that upholds governance aspects. poskota.co.id (2020) informed that in another case, there was an employee of the Financial Services Authority (OJK) with the initials DIW who was involved in a legal case of credit problems at PT Bank Bukopin being released. OJK has released the employee. in connection with the report on the determination of suspects against OJK employees regarding the law enforcement process related to the alleged abuse of power in matters of credit facilities at PT Bank Bukopin, Tbk Surabaya branch by the DKI Jakarta High Court. OJK has strategic values, including (1) Integrity is to act objectively, fairly, and consistently in accordance with the code of ethics and organizational policies by upholding honesty and commitment, (2) Professionalism is working responsibly based on high competence to achieve performance the best, (3) Synergy is to collaborate with all stakeholders both internal and external in a productive and quality manner, (4) Inclusive means being open to and accepting the diversity of stakeholders as well as expanding public opportunities and access to the financial industry and (5) Visionary is having good insight broad and able to see ahead (Forward-Looking) and can think outside the habit (Out of The Box Thinking).

According to Forsyth (1980) in Fitriani, Reinaldi (2019), each individual's ethical orientation is part of ethical behavior that underlies thoughts to determine attitudes, directions, and views to solve a problem. Ethical orientation is influential when the auditor considers his decision in an ethical dilemma situation. Ethical orientation or ethical values are controlled by two characteristics, namely idealism, and Relativism. Idealism is a belief in the consequences of actions that do not violate moral principles. Meanwhile, Relativism is a rejection of moral values that apply to their behavior. Idealism and Relativism in an ethical orientation is a moral philosophy for each individual. Ethical idealism relates to the human mind and mind that directs behavior and values to life's moral life. It does not harm others and can be assertive against unethical events.

Meanwhile, Ethical Relativism looks from an individual's point of view subjectively by looking at the environmental situation and will respond to an unethical action without paying attention to

moral principles because all moral principles are relative by the point of view of each individual. Ethical orientation is how a person views ethics itself. Research on the effect of ethical orientation on ethical behavior is an exciting thing to research. This research is necessary because a person's ethical behavior will influence decision making when facing ethical dilemmas. Previous studies have concluded that ethical orientation affects supervisors' ethical behavior. In the end, it will influence auditors' ethical judgment (Shaub et al., 1993; Douglas et al., 2001 in Audry, 2010). This study was conducted to determine how the effect of ethical orientation on the ethical judgment.

Fitriani, Reinaldi (2019) showed that the ethical orientation of idealism, self-efficacy, and auditor work experience positively affects supervisors' ethical behavior. Relativism, ethical orientation, and organizational commitment do not affect the ethical behavior of supervisors. Ruth Novita (2017) The results of the study show that equity sensitivity has a positive effect on supervisors' ethical behavior and ethical sensitivity has a positive effect on the ethical behavior of supervisors. Research by Eni Widiastuti (2015) The results of this study indicate that: (1) There is an influence of Idealism Ethical Orientation on the Ethical Behavior of Supervisors (2) There is an influence of Relativism Ethical Orientation on the Ethical Behavior of Supervisors (3) There is an influence of Equity Sensitivity on the Ethical Behavior of Supervisors, (4) ) There is an influence of Javanese Culture on the Ethical Behavior of Supervisors and (5) There is an influence of the Ethical Orientation of Idealism, Ethical Orientation of Relativism, Equity Sensitivity Javanese Culture simultaneously on the Ethical Behavior of the Supervisor. Margie (2016) The results show that Locus of Control, Self Esteem, and Self Esteem are all factors that affect auditing quality, but not gender. Thus, gender cannot mediate the three factors for auditing quality. It is recommended that government auditors maintain their Locus of Control and emotional quotient to avoid deviating from their regulatory behavior for quality audits. It also helps increase public confidence in internal government auditors as transparent and accountable. They also need to maintain their confidence and high equity sensitivity, maintain

gender equality as part of their commitment and solidity in carrying out their duties as auditors. Mulyana (2015) finds that ethical orientation has a positive and significant effect on internal auditors' ethical sensitivity by 43.5%. He finds that experience has no positive and significant effect on internal auditors' ethical sensitivity by 15.5%. At the same time, Ethical orientation and experience positively and significantly affect the professional commitment by 64.7%. Professional commitment has no positive and significant effect on the ethical sensitivity of internal auditors of -79.5%. Ethical orientation and experience have a positive and significant effect on internal auditors' ethical sensitivity through professional commitment as an intervening variable by 13%. The remaining 87% is influenced by factors - Other factors such as expertise, audit situation, and gender. Based on the description above, the purpose of this research is to prove empirically about:

1. The Effect of Idealistic Ethical Orientation on Professional Commitment of Supervisors at OJK Regional 3 Offices in Central Java and Yogyakarta Region
  2. The Influence of Relativism Ethical Orientation on Professional Commitment of Supervisors at Regional OJK 3 Offices in Central Java and Yogyakarta Region
  3. Effect of Equity Sensitivity on Professional Commitment of Supervisors at OJK Regional 3 Offices in Central Java and DIY
  4. The Effect of Idealistic Ethical Orientation on the Ethical Behavior of Supervisors at OJK Regional 3 Offices in Central Java and Yogyakarta Region.
  5. The Effect of Relativism Ethical Orientation on Supervisors' Ethical Behavior at Regional OJK 3 Offices in Central Java and Yogyakarta Region.
  6. The Effect of Equity Sensitivity on Supervisors' Ethical Behavior at OJK Regional 3 Offices in Central Java and DIY.
  7. The Influence of Supervisors' Professional Commitment on Supervisors' Ethical Behavior at Regional OJK 3 Offices in Central Java and DIY
- This research is expected to provide additional information and theory development related to the effect of ethical orientation, equity sensitivity, and professional commitment to supervisors' ethical behavior. It is also related to behavioral accounting, ethical theory, and auditing. This

research is expected to help OJK Regional Office 3 in the Central Java and Yogyakarta Region in making employee recruitment and promotion decisions. Besides, the Regional OJK Office 3 in the Central Java and Yogyakarta Region is also expected to maintain and increase public trust, which is decreasing through increasing audit quality results based on a good code of ethics. For Supervisors, it is hoped that with this research, supervisors can help and improve quality in making audit decisions and can improve their ability to provide audit recommendations.

## Literature Review

### 2.1. Ethical Behavior of Supervisors

Ethical behavior is a component of leadership, where ethical development is essential for individual success as a leader in an organization (Morgan, 1993 in Putri, 2005). According to Ricky W. Griffin and Ronald J. Ebert (2006: 58) Fitrian (2019), ethical behavior follows generally accepted social norms concerning right and good actions. This ethical behavior can determine an individual's quality (employee), which is influenced by factors obtained from outside, which then becomes a principle that is lived in the form of behavior. The factors that influence ethical behavior are:

1) Organizational culture

2) Political conditions

3) The global economy

The global economy is a study of managing individual, community, and state material resources to improve human life's welfare. The global economy is a science of human behavior and actions to meet the varied and developing needs of life with existing resources through production, consumption, and distribution activities. Then regarding the ethical principles forward by Arens (2006), namely:

1) Responsibility

2) Public Interest

3) Integrity

4) Objectivity and Independence

5) Similarity

6) Scope and Nature of Services

In social life, ethical behavior is very important. This is important because ethical values strongly influence the interactions between individuals in society. The awareness of all members of society to behave ethically can build a bond and social



harmony. However, we cannot expect everyone to behave ethically. Arens and Loebbecke (1997: 73) state that two main factors may cause people to behave unethically: 1) The person's ethical standards are different from society in general. 2) The person is deliberately acting unethically for his gain. People's impulse to act unethically may be strengthened by the rationalization expressed by the person concerned based on observation and knowledge. According to Arens and Loebbecke (1997: 75), this rationalization includes three things as follows: 1) Everyone also does the same (unethical) thing. 2) If an act does not violate the law, it means that the act does not violate ethics. 3) The possibility that others do not know the unethical act and that must be borne if others know the unethical act is insignificant

According to Arianti's research (2012) in measuring the ethical behavior of supervisors, it can be focused on the factors or substance of the accountant's code of ethics, which includes (1) code implementation and (2) interpretation and improvement of the code of ethics. The ethical behavior of supervisors will also be influenced by factors such as:

- 1) Ethical Orientation
- 2) Equity Sensitivity

## 2.2 Ethical Orientation

According to Forsyth (1980) in Fitriani, Reinaldi (2019), each individual's ethical orientation is part of ethical behavior that underlies thoughts to determine attitudes, directions, and views to solve a problem. Ethical orientation is influential when the auditor considers his decision in an ethical dilemma situation. Ethical orientation or ethical values are controlled by two characteristics, namely idealism, and Relativism. Idealism is a belief in the consequences of actions that do not violate moral principles. Meanwhile, Relativism is a rejection of moral values that apply to their behavior. Idealism and Relativism in an ethical orientation is a moral philosophy for each individual. Ethical idealism relates to the human mind and mind that directs behavior and values to life's moral life. It does not harm others and can be assertive against unethical events. At the same time, Ethical Relativism looks from an individual's point of view subjectively by looking at the environmental situation and will respond to an unethical action without paying attention to

moral principles because all moral principles are relative according to the point of view of each individual.

Ethical orientation is how a person views ethics itself. Forsyth (1980) states that ethical orientation is controlled by two characteristics, namely idealism, and Relativism.

### a. Idealism

Idealism refers to something that is believed by individuals with the consequences they have and want not to violate moral values. Alternatively, it can be said that every action taken must be based on prevailing moral values and not leave those values at all (absolute). The ethical orientation of idealism can be measured by not harming others, always thinking about members' honor and welfare, moral actions without considering positive or negative; moral actions are ideal actions put forward by Lia Nurfarida (2011).

### b. Relativism

Relativism is an attitude of rejection of absolute moral values in directing behavior. In this case, the individual still considers several values from within himself and the environment. Ethical Relativism is a theory which states that an action can be said to be ethical or not, right or wrong, which depends on the views of society. This theory believes that each individual and group has different ethical beliefs. In other words, ethical Relativism and moral Relativism are the views that no ethical standard is correct. In an individual's moral reasoning, he must always follow the moral standards that apply in society wherever he is. Relativism's ethical orientation can be measured by indicators of moral values in various societies and cultures that are not the same. Moral principles are seen as subjective, and moral values never absolutely apply, the strict ethical rule will create better human relations lies are considered moral. Or not depending on the situation that surrounds it (Lia Nurfarida, 2011).

Even though idealism and Relativism are two characteristics, they do not mean they are contradictory but are separate scales, which sometimes still influence each other within each individual. Furthermore, Forsyth (1980) crosses extreme high-low idealism with high-low relativism, thus forming four classifications of ethical orientation: (1) Situationism, (2) Absolutism, (3) Subjectist and (4) Express.

### 2.3 Equity Sensitivity

Equity sensitivity is a person's perception of justice by comparing the inputs and outcomes obtained from other people (Ustadi & Utami, 2005). Equity sensitivity explains the difference in ethical and unethical behavior caused by individual characters (Putri, 2005). Reis and Litra (1998) suggest using equity sensitivity as one of the individual factors that influence a person's ethical behavior. Mowday (1991) in Mueller and Clarke (1998) explains that equity theory as a universal theory of human motivation and behavior must be able to measure differences in people's behavior in the workplace (Lucynda and Endro, 2012). Huseman (1987) explained that people have their perceptions of equity (fair) and inequity (unfair).

Huseman then divided individual perceptions of equity and inequity into three categories: benevolent, equity sensitivities, and entitled. Benevolent individuals tend to behave generously and prefer to give rather than receive (inputs > outcomes), and tend to take ethical actions due to their selflessness. Individual equity sensitivities are described as individuals who have a balance between inputs and outcomes. In contrast, entitled individuals are described as individuals who prefer to receive more than give (outcomes > inputs). Individuals are entitled to demand their rights more than think about what can be given. These individuals tend to commit unethical actions if the results obtained are smaller than the input given. Equity sensitivity describes the balance between inputs and outcomes so that it is in the middle between benevolent and entitled (Ustadi and Utami, 2005). Several studies have assessed the reliability and validity of recognized scales to measure Equity Sensitivity. Bart L. Weathington (2011) states that currently, there are two steps commonly used to measure Equity Sensitivity, namely the Equity Sensitivity Instrument (ESI) developed by Huseman (1985) and the Equity Preference Questionnaire (EPQ) developed by Sauley and Bedeian (2000).

### 2.4. Professional Commitment of Supervisors

Mulyanah (2015) Professional commitment is the level of individual loyalty to the profession. Professional commitment, which is based on an understanding of one's behavior, attitudes, and professional orientation in carrying out tasks,

reflects the norms, rules, and professional code of ethics. Norms, rules, and professional code of ethics serve as a control mechanism that will determine work quality. This means that there is a system of values or norms that will regulate their behavior in the process of carrying out their duties or jobs in a professional. The level of willingness to maintain this professional attitude can vary between workers and other workers, depending on each individual's perceptions. That is why a professional association emphasizes the existence of a high level of professional commitment, which is manifested in quality performance and a guarantee of success in the implementation of the task or job it is facing.

Professional commitment, according to Allen and Meyer (1984) in Mulyanah (2015), can be seen through:

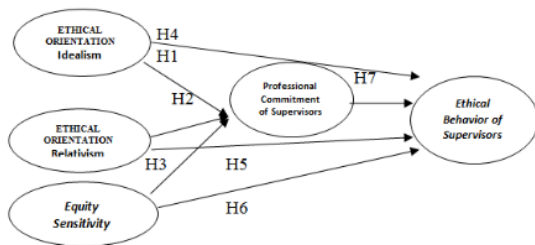
- a. How can someone who is dedicated to their profession, such as improving skills in their work, upholding the profession, and interpreting the profession's values.
- b. commitment to the profession is seen in terms of social obligations, how a person brings his job in society, such as being proud of his profession.
- c. Autonomy, relating to applying specific and general standards in work, active communication networks, and participating in activities carried out related to the profession.

Professional commitment can be defined as (1) a belief and acceptance of the goals and values of the profession, (2) a willingness to use real effort for the benefit of the profession, (3) a desire to maintain membership in the profession ( Araya et al., 1982 in Restingdiah, 2009). Professional commitment is defined as the intensity of identification and work involvement of individuals with certain professions. This identification requires some level of agreement with the profession's goals and values, including moral and ethical values. Commitment to the profession is developed during college and at the start of a career. During that period, affiliation with professional values was strongly developed. (Araya et al., 1996 in Alfianto, 2002). Understanding professional commitment is very important to create an atmosphere of respect for a good profession so that company operations can run efficiently and effectively and foster motivation to achieve high job satisfaction. A strong commitment is usually found in supervisors

who have long worked, those who work in groups with a high commitment to work, and the work organization as a logical consequence. Work commitment in the company is inseparable from the relationship between employees and their jobs or professions (Ajis, 2012).

It can be concluded that professional commitment is a belief and acceptance of the goals and values of the profession, maintaining membership in the profession, the desire to try as hard as possible in the profession, and behavior following the public interest and avoiding behavior that is harmful to the profession.

The framework in this study describes the influence between the independent variables and the dependent variable as follows:



**Figure 2.1**  
**Research Conceptual Framework**

Some preliminary studies include Fitriani, Reinaldi (2019), the results of their research that the ethical orientation of idealism, self-efficacy, and auditor work experience positively affect supervisors' ethical behavior. Relativism, ethical orientation, and organizational commitment have no effect on the ethical behavior of supervisors. Ruth Novita (2017) The results of the study show that equity sensitivity has a positive effect on supervisors' ethical behavior and ethical sensitivity has a positive effect on the ethical behavior of supervisors. Research by Eni Widiastuti (2015) The results of this study indicate that: (1) There is an influence of Idealism Ethical Orientation on the Ethical Behavior of Supervisors (2) There is an influence of Relativism Ethical Orientation on the Ethical Behavior of Supervisors, (3) There is an influence of Equity Sensitivity on the Ethical Behavior of Supervisors, (4) There is an influence of Javanese Culture on the Ethical Behavior of Supervisors and (5) There is an influence of the Ethical Orientation of Idealism, Ethical Orientation of Relativism, Equity

Sensitivity Javanese Culture simultaneously on the Ethical Behavior of the Supervisor. Margie (2016) The results show that Locus of Control, Self Esteem, and Self Esteem are all factors that affect auditing quality, but not gender. Thus, gender cannot mediate the three factors for auditing quality. It is recommended that government auditors maintain their Locus of Control and emotional quotient to avoid deviating from their regulatory behavior for quality audits. It also helps increase public confidence in internal government auditors as transparent and accountable. They also need to maintain their confidence and high equity sensitivity, maintain gender equality as part of their commitment and solidity in carrying out their duties as auditors. Julyana (2015) The results show that ethical orientation has a positive and significant effect on internal auditors' ethical sensitivity. What at the same time, experience has no positive and significant effect on the ethical sensitivity of internal auditors. Ethical orientation and experience have a positive and significant effect on professional commitment. Professional commitment has no positive and significant effect on the ethical sensitivity of internal auditors. Ethical orientation and experience have a positive and significant effect on internal auditors' ethical sensitivity through professional commitment as an intervening variable. The remaining 87% is influenced by factors -Other factors such as expertise, audit situation, and gender.

**2.5. Hypothesis**

- The hypotheses that can be presented are:
- H1: Idealism Ethical Orientation Affects the Professional Commitment of Supervisors
  - H2: Relativism Ethical Orientation Affects the Professional Commitment of Supervisors
  - H3: Equity Sensitivity affects the Professional Commitment of Supervisors
  - H4: Idealism Ethical Orientation Influences the Ethical Behavior of Supervisors
  - H5: Relativism Ethical Orientation Affects the Ethical Behavior of Supervisors
  - H6: Equity Sensitivity affects the ethical behavior of supervisors
  - H7: The Professional Commitment of Supervisors affects the Ethical Behavior of the Supervisor



**3. Research Methods**

This study uses a causal research method to test the effect between a variable (independent / Xn) and another variable (dependent variable / Yn). In this study, the Intervening variable (Y1) and the dependent variable (Y2) used were the Supervisor's Professional Commitment and the Supervisor's Ethical Behavior, while the dependent variables were Idealism Ethical Orientation (X1), Relativism, Ethical Orientation (X2), and Equity Sensitivity (X3). . This research requires hypothesis testing with statistical tests.

**3.1. Populasi dan Sampel Penelitian**

Population refers to the entire group of people, events, or things of interest you want to investigate (Sekaran, 2006). The population used in this study were supervisors at OJK Regional Office 3, Central Java, and DIY. This study's sampling technique was the Convenience Sampling technique, by distributing questionnaires to supervisors at OJK Regional Office 3, Central Java, and DIY. The reason for choosing this sampling technique is to simplify the sampling process. (Fikriningrum, 2012: 34). Roscoe (1975) in Sekaran (1992) which states that: 1. The sufficient sample size for the study is in the range of 30 to 500. In studies using multivariate analysis (such as multiple regression analysis), the minimum sample size must be ten times larger than the number of independent variables. Meanwhile, Hair et al. (1998) stated that the minimum number of samples that must be taken when using multiple regression analysis techniques is 15 to 20 times the number of variables used. The number of samples is determined with conditions determined by Tabachnick and Fidell (1997) approach in (Hair 1998). The sample size required is between 5 - 10 times the number of parameters. With the number of research parameters, in this case, the number of construct indicators is 40, then the ideal number of respondents is between 200-400 respondents.

**3.2 Metode Analisa Data**

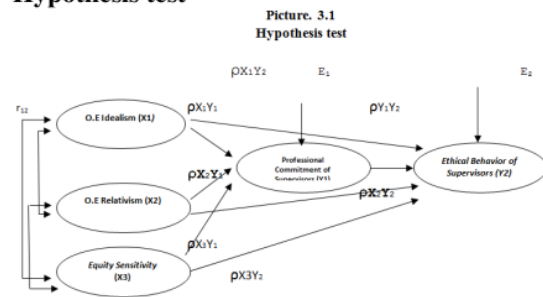
The data analysis used to test the hypothesis of this study is to use path analysis with the structural equation model as follows:

$$Y1 = \rho_{X1Y1}X1 + \rho_{X2Y1}X2 + \rho_{X3Y1}X3 + \epsilon1Y1$$

$$Y2 = \rho_{X1Y2}X1 + \rho_{X2Y2}X2 + \rho_{X3Y2}X3 + \rho_{Y1Y2}Y1 + \epsilon2Y2$$

- Where:
- $\rho_{X1Y1}$ : Standardized coefficients, the path coefficient of a direct influence of X1 on Y1.
  - $\rho_{X2Y1}$ : Standardized coefficients, the path coefficient of X2's direct influence on Y1.
  - $\rho_{X3Y1}$ : Standardized coefficients, the path coefficient of a direct influence of X3 on Y1.
  - $\rho_{X1Y2}$ : Standardized coefficients, the path coefficient of a direct influence of X1 on Y2.
  - $\rho_{X2Y2}$ : Standardized coefficients, the path coefficient of a direct influence of X2 on Y2
  - $\rho_{X3Y2}$ : Standardized coefficients, the path coefficient of a direct influence of X3 on Y2
  - $\rho_{Y1Y2}$ : Standardized coefficients, the path coefficient of a direct influence of Y1 to Y2.
  - $\epsilon1$ : The magnitude of the influence of other variables.
  - $\epsilon2$ : The magnitude of the influence of other variables.
  - X1: Idealism Ethical Presentation
  - X2: Ethical Presentation of Relativism
  - X3: Equity Sensitivity
  - Y1: Supervisory Professional Commitment
  - Y2: Ethical Behavior of Supervisors

**Picture. 3.1 Hypothesis test**



**Result Analysis and And Discussion**

This research was conducted on supervisors at OJK Regional Office 3, Central Java, and DIY. Supervisors participating in this research include First Supervisors, Junior Supervisors, Supervisors, and Senior Supervisors who work in Audit (Examination). Descriptive statistics are data recording accompanied by sentences, words, and pictures to provide an overview of the variables studied. However, this test is not used to conclude that descriptive statistical tests include the mean,



minimum value, maximum value, and standard deviation value from the research data. Display descriptive statistical analysis is used to make it easier to determine respondents' responses to the variables studied through sample or population data. Following are the results of the descriptive analysis with the SPSS version 20 program. Descriptive statistical analysis is used to determine the descriptive or general description of the data collected in the study. This analysis is shown to make it easier to determine the

responses of respondents in general to the variables studied in this study. The variables studied were Ethical-Idealism Orientation (X1), Ethical-Relativism Orientation (X2), Equity Sensitivity (X3), Supervisory Professional Commitment (Y1), and Supervisors' Ethical Behavior (Y2). Table 4.1 below shows the summary results of descriptive statistical analysis of each variable used in this study.

**Table 4.1**  
**Descriptive Statistics Test Results**

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic
Ethical Orientation-Idealism	200	25.00	65.00	58.7412	5.84526	5.44346
Ethical Orientation-Relativism	200	27.00	58.00	54.7911	5.76423	5.62391
EquitySensitivity	200	31.00	67.00	65.1624	6.17425	6.12621
Professional Commitment Supervisors	200	29.00	59.00	53.5716	5.25148	5.25133
Ethical Behavior of Supervisors	200	30.00	69.00	67.4716	6.35142	6.17138
Valid N (listwise)	200					

The first variable is Ethical-Idealism Orientation (X1). Of the 200 respondents analyzed, they had a total score of a minimum answer score of 25, a maximum value of 65, an average value of 58.74, and a standard deviation of 5.443. This condition shows that Regional OJK Supervisors' Ethical-Idealism Orientation in Central Java and Yogyakarta Region is generally high at 58%. Each research sample has almost the same understanding of the Ethical-Idealism Orientation. The second variable is Ethical-Relativism Orientation (X2). Of the 200 respondents analyzed, they had a total score of a minimum answer score of 27, a maximum value of 58, an average value of 54.79, and a standard deviation of 5.623. This condition shows that the Ethical-Relativism Orientation of Regional OJK Supervisors 3 in the Central Java and Yogyakarta Region is generally high at 54%. Each research sample has almost the same understanding of the Ethical-Relativism Orientation. The third variable is Equity Sensitivity (X3). Of the 200 respondents analyzed, the total score for the minimum answer was 31, the maximum score was 67, the average value was 65.16, and the standard deviation was 6.126. This condition shows that the Equity Sensitivity of Regional 3

OJK Supervisors in the Central Java and Yogyakarta Region is generally high at 65%, meaning that each research sample has almost the same understanding of Equity Sensitivity. The fourth variable is the Supervisor's Professional Commitment (Y1). Of the 200 respondents analyzed, the total score for the minimum answer is 29, the maximum score is 59, the average value is 53.57, and the standard deviation is 5.251. This condition shows that the Professional Commitment of OJK Regional 3 Supervisors in the Central Java and Yogyakarta Region is generally high at 53%, meaning that each research sample has a similar understanding of the supervisor's ethical behavior. The fifth variable is the supervisor's ethical behavior (Y2). Of the 200 respondents analyzed, they have a total score of minimum answer score of 30, a maximum value of 69, an average value of 67.47, and a standard deviation of 6.171. This condition shows that OJK Regional 3 Supervisors' Ethical Behavior in the Central Java and Yogyakarta Region is generally high at 67%, meaning that each research sample has a similar understanding of the supervisor's ethical behavior.

This descriptive statistical test aims to see the quality of the research data indicated by the criteria; if the mean value is greater than the standard deviation, then the data quality is good. Based on the data obtained, it shows that all variables have good data quality. The Hypothesis Testing Results are as follows:

**Path Analysis Model Equation 1**

$Y_1 = 0.392 X_1 + 0.487 X_2 + 0.487 X_3 + 0.460 \epsilon_1$   
 The coefficient of determination for the path analysis equation model 1 is 54%. The supervisor's professional commitment variable can be explained by the Ethical-Idealism Orientation, Ethical-Relativism Orientation and Equity

Sensitivity. Meanwhile, the supervisor's professional commitment variable variance, which cannot be explained by the Ethical-Idealism Orientation, Ethical-Relativism Orientation and Equity Sensitivity or, influenced by other variables, is influenced by other variables 46%. The F statistical test result for the path analysis equation model 1 is an F value of 7,224 and a probability value (sig) of 0.002 because of the sig value. <0.05, then the decision, meaning the path analysis coefficient is significant so that an individual test (t) can be carried out.

**Table 2. T-Test Result**

Coefficients		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
		1	(Constant)	15.258		
	Ethical Orientation-Idealism	.598	.381	.392	1.724	.001
	Ethical Orientation-Realivism	.489	.492	.487	2.836	.031
	EquitySensitivity	.458	.498	.469	2.674	.022

a. Dependent Variable: Professional Commitment Supervisors

Based on the table above, it can be explained that the results of the partial test are as follows:

1) Ethical Orientation Variable - Idealism (X1)  
 From the t statistical test results, the t value is 1.724 with a significant level of 0.001. This number means that  $t_{count} > t_{table}$  ( $1.724 > 0.675$ ) and a significant level <0.05 ( $0.001 < 0.05$ ) means that Ethical Orientation - Idealism has a positive and significant effect on the professional commitment of OJK Regional 3 supervisors in the Central Java and DIY Region.

2) Variable Ethical Orientation - Relativism (X2)  
 From the t statistical test results, the t value is 2.836 with a significant level of 0.031. its means that  $t_{count} > t_{table}$  ( $2.836 > 0.675$ ) and a significant level <0.05 ( $0.031 < 0.05$ ), which means that Ethical Orientation - Relativism has a positive and significant effect on the professional commitment of OJK Regional 3 supervisors in the Central Java and Yogyakarta Region.

3) Variable Equity Sensitivity (X3)  
 From the t statistical test results, the t value is 2.674 with a significant level of 0.022. This means  $t_{count} > t_{table}$  ( $2.674 > 0.675$ ) and a significant

level <0.05 ( $0.0221 < 0.05$ ). It means that Equity Sensitivity significantly affects OJK Regional 3 supervisors' professional commitment in the Central Java and Yogyakarta Region.

Hypothesis testing is carried out using multiple linear regression analysis. This test shows the influence of the Ethical-Idealism Orientation, Ethical-Relativism Orientation, and Equity Sensitivity affect supervisors' professional commitment at OJK Regional 3 in the Central Java and Yogyakarta Region. The following table 4.4 shows the SPSS output results on data analysis performed using multiple linear regression. Based on the results of the SPSS output on the data analysis in the table above, the multiple linear regression equation is obtained as follows:

**Carrier Professional Commitment = 15,258 + 0,598OE-Idealism + 0,489OE-Relativism + 0.458Equity Sensitivity + e**

The regression equation can be explained as follows:

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a. From the regression equation above, it can be seen that the regression coefficient of Ethical Orientation - Idealism, Ethical Orientation - Relativism, and Equity Sensitivity is positive. If the level of Ethical Orientation - Idealism, Ethical Orientation - Relativism, and Equity Sensitivity increases, the supervisor's professional commitment will also increase.

b. The constant value of 15.528 means that if there is no Ethical Orientation - Idealism, Ethical Orientation - Relativism and Equity Sensitivity, the supervisor's professional commitment is 15.25%.

The results of the discussion are as follows:

### 1. The Effect of Idealism Ethical Orientation on Supervisors' Professional Commitment

Ethical Orientation - Idealism has a positive and significant effect on OJK Regional 3 supervisors' professional commitment in the Central Java and Yogyakarta Region. According to Forsyth (1980) in Fitriani, Reinaldi (2019), each individual's ethical orientation is part of ethical behavior that underlies thoughts to determine attitudes, directions, and views to solve a problem. Ethical orientation is influential when the auditor considers his decision in an ethical dilemma situation. This research is in line with Mulyana's (2015) research. The results show that ethical orientation has a positive and significant effect on internal auditors' ethical sensitivity by 43.5%. Experience has no positive and significant effect on the ethical sensitivity of internal auditors. Ethical orientation and experience have a positive and significant effect on 64.7% of professional commitment. Professional commitment has no positive and significant effect on the ethical sensitivity of internal auditors. Ethical orientation and experience have a positive and significant effect on internal auditors' ethical sensitivity through professional commitment as an intervening variable. The rest are equal to 87% and are influenced by other factors such as expertise, audit situation, and gender.

### The Effect of Relativism Ethical Orientation on Supervisory Professional Commitment

Ethical Orientation - Relativism has a positive and significant effect on OJK Regional 3 supervisors' professional commitment in the Central Java and Yogyakarta Region. According to Forsyth (1980) in Fitriani, Reinaldi (2019), Ethical Relativism

sees from an individual's perspective subjectively by looking at the environmental situation. It will respond to an unethical action without paying attention to moral principles because all moral principles are relative according to each individual's point of view. Ethical orientation is how a person views ethics itself. This research is in line with Mulyana's (2015) research. The results show that ethical orientation positively affects the internal auditors' sensitivity. Experience has no positive and significant effect on internal auditors' ethical sensitivity by 15.5%, ethical orientation and experience have a positive and significant effect. 64.7% of professional commitment, professional commitment has no positive and significant effect on internal auditors' ethical sensitivity. Ethical orientation and experience have a positive and significant effect on internal auditors' ethical sensitivity through professional commitment as an intervening variable. The rest are equal to 87% and are influenced by other factors such as expertise, audit situation, and gender.

### 1. Effect of Equity Sensitivity on Supervisory Professional Commitment

Equity Sensitivity has a significant effect on OJK Regional 3 supervisors' professional commitment in the Central Java and Yogyakarta Region. Equity sensitivity explains the difference in ethical and unethical behavior caused by individual characters (Putri, 2005). Reis and Mitra (1998) suggest using equity sensitivity as one of the individual factors that influence a person's ethical behavior. Mowday (1991) in Mueller and Clarke (1998) explains that equity theory as a universal theory of human motivation and behavior must be able to measure differences in people's behavior in the workplace (Lucynda and Endro, 2012). Husemen (1987) explains that people have their perceptions of equity (fair) and inequity (unfair). This research is in line with Mulyana's (2015) research. The results show that ethical orientation has a positive and significant effect on internal auditors' ethical sensitivity by 43.5%. Experience has no positive and significant effect on internal auditors' ethical sensitivity by 15.5%, ethical orientation and experience have a positive and significant effect. 64.7% of professional commitment, professional commitment has no positive and significant effect on internal auditors' ethical sensitivity. Ethical



orientation and experience have a positive and significant effect on internal auditors' ethical sensitivity through professional commitment as an intervening variable. The rest are equal to 87% and are influenced by other factors such as expertise, audit situation, and gender.

**Path Analysis Model Equation 2**

$$Y_2 = 0.611 X_1 + 0.526 X_2 + 0.517 X_3 + 0.242 Y_1 + 0.270 \epsilon_1$$

The result of the determination coefficient for the path analysis equation model 1 is 73% of the supervisor's ethical behavior variable, which can be explained by the Ethical-Idealism Orientation,

Ethical-Relativism Orientation, Equity Sensitivity and Professional Commitment. Meanwhile, the supervisor's ethical behavior variable variance that could not be explained by the Ethical-Idealism Orientation, Ethical-Relativism Orientation, Equity Sensitivity, and Professional Commitment or in other words, influenced by other variables was 27%. The F statistical test results for the path analysis model 2 equation is with an F value of 27,165 and a probability value (sig) of 0.004 because of the sig value. <0.05, then the decision, meaning the path analysis coefficient is significant so that an individual test (t) can be carried out.

**Table 3. T-Test Result**

**Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	19.236	7.345		2.877	.001
1 Ethical Orientation-Idealism	.619	.456	.611	1.874	.021
Ethical Orientation-Relativism	.557	.511	.526	2.764	.011
Equity Sensitivity	.519	.502	.517	2.324	.033
Professional Commitment Supervisors	.221	.229	.242	.583	.231

a. Dependent Variable: Ethical Behavior of Supervisors

Ethical Behavior of Supervisors = **19,258 + 0,619OE-Idealism + 0,557OE-Relativism + 0,519Equity Sensitivity + 0.221 Professional Commitment Supervisors + e**

The regression equation can be explained as follows:

a. From the regression equation above, it can be seen that the regression coefficient of Ethical Orientation - Idealism, Ethical Orientation - Relativism, Equity Sensitivity, and Professional Commitment of Supervisors is positive. If the level of Ethical Orientation - Idealism, Ethical Orientation - Relativism, Equity Sensitivity, and Professional Commitment Supervisors increase, so the supervisor's ethical behavior will also increase.

b. The constant value of 19.236 means that if there is no Ethical Orientation - Idealism, Ethical Orientation - Relativism, Equity Sensitivity, and Professional Commitment of Supervisors, the supervisor's ethical behavior is 19.23%.

The results of the discussion are as follows:

**1. The Effect of Ethical-Idealism Orientation on the Ethical Behavior of Supervisors**

There is a positive and significant influence between Ethical Orientation - Idealism on OJK Regional 3 Supervisors' Ethical Behavior in Central Java and Yogyakarta Region. This research<sup>40</sup> in line with Eni Widiastuti's research (2015). The results of this study indicate that: (1) There is an influence of Idealism Ethical Orientation on Ethical Behavior of Supervisors (2) There is an influence of Relativism Ethical Orientation on Supervisors' Ethical Behavior (3) There is an influence of Equity Sensitivity on Ethical Behavior Supervisors, (4) There is an influence of Javanese Culture on the Ethical Behavior of Supervisors and (5) There is an influence of the Ethical Orientation of Idealism, Relativism Ethical Orientation, Equity Sensitivity, and Javanese Culture simultaneously on the Ethical Behavior of the Supervisor.

## 2. The Effect of Relativism Ethical Orientation on the Ethical Behavior of Supervisors

There is a positive and significant influence between Ethical Orientation - Relativism on OJK Regional 3 Supervisors' Ethical Behavior in Central Java and Yogyakarta Region. This research is in line with Ruth Novita (2017). The study results show that equity sensitivity has a positive effect on supervisor's ethical behavior and ethical sensitivity has a positive effect on supervisor's ethical behavior. Research by Eni Widiastuti (2015) The results of this study indicate that: (1) There is an influence of Idealism Ethical Orientation on the Ethical Behavior of Supervisors (2) There is an influence of Relativism Ethical Orientation on the Ethical Behavior of Supervisors (3) There is an influence of Equity Sensitivity on the Ethical Behavior of Supervisors, (4) ) There is an influence of Javanese Culture on the Ethical Behavior of Supervisors and (5) There is a simultaneous influence of Idealism Ethical Orientation, Relativism Ethical Orientation, Equity Sensitivity, and Javanese Culture on Supervisors' Ethical Behavior.

## 3. The Effect of Equity Sensitivity on the Ethical Behavior of Supervisors

There is a positive and significant influence between Equity Sensitivity on OJK Regional 3 Supervisors' Ethical Behavior in the Central Java and Yogyakarta Region. This research is in line with Ruth Novita (2017). The results of the study show that equity sensitivity has a positive effect on supervisor's ethical behavior and ethical sensitivity has a positive effect on supervisor's ethical behavior. Research by Eni Widiastuti (2015) The results of this study indicate that: (1) There is an influence of Idealism Ethical Orientation on the Ethical Behavior of Supervisors (2) There is an influence of Relativism Ethical Orientation on the Ethical Behavior of Supervisors (3) There is an influence of Equity Sensitivity on the Ethical Behavior of Supervisors, (4) ) There is an influence of Javanese Culture on the Ethical Behavior of Supervisors and (5) There is a simultaneous influence of Idealism Ethical Orientation, Relativism Ethical Orientation, Equity Sensitivity, and Javanese Culture on Supervisors' Ethical Behavior.

## 4. The Influence of Supervisors' Professional Commitment to Ethical Behavior Results

There is a positive and significant influence between supervisors' professional commitment to the Ethical Behavior of OJK Regional 3 Supervisors in the Central Java and Yogyakarta Region. Professional commitment is the level of individual loyalty to the profession. Professional commitment, which is based on an understanding of one's behavior, attitudes, and professional orientation in carrying out tasks, reflects the norms, rules, and professional code of ethics. Norms, rules, and professional code of ethics serve as a control mechanism that will determine work quality. It means that there is a system of values or norms that will regulate their behavior in carrying out their duties or jobs in a professional. The level of willingness to maintain this professional attitude can vary between workers and other workers, depending on each individual's perceptions. This study is not in line with Mulyana (2015). The results show that ethical orientation has a positive and significant effect on internal auditors' ethical sensitivity by 43.5%. Experience has no positive and significant effect on internal auditors' ethical sensitivity by 15.5%, ethical orientation and experience have a positive and significant effect. 64.7% of professional commitment, professional commitment has no positive and significant effect on ethical sensitivity of internal auditors of -7.5%, ethical orientation and experience have a positive and significant effect on ethical sensitivity of internal auditors through professional commitment as an intervening variable of 13% and the rest is equal to 87% are influenced by other factors such as expertise, audit situation and gender

## Conclusions And Recommendations

### 5.1. Conclusions

Based on the results of the analysis and discussion of the research, the following conclusions can be drawn:

1. There is a positive and significant influence of Ethical Orientation - Idealism on the professional commitment of OJK Regional 3 supervisors in the Central Java and Yogyakarta Region
2. There is a positive and significant influence of Ethical Orientation - Relativism on the professional commitment of OJK Regional 3

supervisors in the Central Java and Yogyakarta Region <sup>34</sup>

3. There is a positive and significant effect of Equity Sensitivity on the professional commitment of OJK Regional 3 supervisors in the Central Java and Yogyakarta Region

4. There is a positive and significant influence between Ethical Orientation - Idealism on the Ethical Behavior of OJK Regional 3 Supervisors in the Central Java Region and

5. There is a positive and significant influence between Ethical Orientation - Relativism on Ethical Behavior of OJK Regional 3 Supervisors in the Central Java and Yogyakarta Region

6. There is a positive and significant influence between Equity Sensitivity on the Ethical Behavior of OJK Regional 3 Supervisors in the Central Java and Yogyakarta Region

7. There is a positive and significant influence between the professional commitment of supervisors to the Ethical Behavior of OJK Regional 3 Supervisors in the Central Java and Yogyakarta Region

## 5.2. Suggestion

Based on the results of the analysis, discussion and conclusions previously described, the authors provide suggestions that can be used as input or consideration for interested parties as follows:

1. To minimize biased research due to the lack of respondents and for generalization, research should be carried out in a broader scope, namely by increasing the number of research samples and expanding the research sample area, not only in Central Java and DIY but also in other provinces.

2. The supervisor should decide on an action based on his moral ethics principles, where the moral act does not weigh the positives or negatives. Supervisors should believe that ethical principles are essential to be part of the code of ethics. These ethical principles will serve as guidelines in carrying out their duties. When an auditor has carried out following existing ethics, he will behave more ethically.

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