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Ethical Decision-Making pada *Independent Auditor*: Peran *Professional Skepticism* dan Moderasi Empati

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ABSTRACT

Ethical decision-making is a crucial competency for independent auditors, who frequently encounter professional conflicts and ethical dilemmas when balancing client interests, work demands, organizational pressures, and their obligation to maintain integrity and objectivity. This study examined the role of professional skepticism in ethical decision-making and whether empathy moderated this relationship. A quantitative approach was employed, with data collected from 103 auditors selected through purposive sampling. Data were collected online using a scenario-based Situational Judgment Test (SJT), the Hurtt Professional Skepticism Scale, and the Interpersonal Reactivity Index (IRI), and were analyzed using moderated multiple regression. The results showed that professional skepticism did not have a statistically significant role in ethical decision-making. Empathy was also not found to strengthen the relationship between professional skepticism and ethical decision-making. These findings indicate that auditors' ethical decision-making cannot be adequately explained by professional skepticism and empathy as general constructs and may also be associated with specific dimensions of professional skepticism as well as situational and organizational factors. Future research should consider the characteristics of moral issues and examine situational and organizational factors that may be associated with auditors' ethical decision-making.

Keywords: *Ethical Decision-Making, Professional Skepticism, Empathy, Independent Auditor.*

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ABSTRAK

Pengambilan keputusan etis menjadi kompetensi krusial dalam auditor independen yang kerap menghadapi konflik profesional dan dilema etis karena perlu mempertimbangkan kepentingan klien, tuntutan pekerjaan, tekanan organisasi, dan kewajiban menjaga integritas dan objektivitas. Penelitian ini menguji peran profesional skeptisisme terhadap pengambilan keputusan etis melalui peran empati sebagai moderator. Penelitian ini menggunakan pendekatan kuantitatif yang mengumpulkan data dari 103 auditor melalui teknik *purposive sampling.* Data dikumpulkan secara daring menggunakan *scenario-based Situational Judgment Test* (SJT), *Hurtt Professional Skepticism Scale*, dan *Interpersonal Reactivity Index* (IRI), kemudian dianalisis menggunakan *moderated multiple regression*. Hasil penelitian menunjukkan bahwa peran *professional skepticism* tidak signifikan terhadap *ethical decision-making*. Empati tidak terbukti memperkuat hubungan antara *professional skepticism* dan *ethical decision-making.* Temuan ini menunjukkan bahwa *ethical decision-making* auditor tidak cukup dijelaskan oleh profesional skeptisisme dan empati secara umum, tetapi kemungkinan turut dipengaruhi oleh karakteristik spesifik skeptisisme serta faktor situasional dan organisasional. Penelitian selanjutnya perlu mempertimbangkan karakteristik persoalan moral serta faktor situasional dan organisasional yang mungkin berkaitan dengan EDM auditor.

Kata kunci: *Ethical Decision-Making, Professional Skepticism,* Empati, dan *Independent Auditor.*