



**ANALISIS PENGARUH PENGALAMAN AUDITOR, KOMITMEN PROFESIONAL,
ORIENTASI ETIS DAN NILAI ETIKA ORGANISASI
TERHADAP PERSEPSI DAN PERTIMBANGAN ETIS
(AUDITOR BADAN PEMERIKSA KEUANGAN INDONESIA)**

**Indira Januarti
Universitas Diponegoro**

The aims of this study are to analyze auditor experience, professional commitment, ethical orientation, corporate ethical value to perception and ethical judgement. 183 the goverment auditors BPK Jakarta and Semarang are used as a sample. Analyzed with regresion

The result ethical orientation is significant related to perception and ethical judgment, but experience, professional commitment and corporate ethical value are not significant to perception and ethical judgement.

Keywords : *experience, professional commitment, ethical orientation, corporate ethical value, perception and ethical judgement*