

INTISARI

Penelitian ini bertujuan untuk memperoleh bukti empiris pengaruh dimensi komitmen profesional, yaitu *affective professional commitment*, *continuance professional commitment*, *normative professional commitment*, terhadap perilaku etis Akuntan Pendidik pada Perguruan Tinggi Negeri dan Perguruan Tinggi Swasta di Indonesia. Sampel dalam penelitian ini diambil dengan menggunakan metode *insidental sampling*. Jumlah data sampel yang diolah sebanyak 101. Pengumpulan data menggunakan sumber data primer berupa kuesioner yang disusun dengan skala *likerts* lima poin. Teknik analisis data penelitian ini menggunakan teknik analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa *affective professional commitment* tidak berpengaruh terhadap perilaku etis. *Continuance professional commitment* berpengaruh negatif terhadap perilaku etis. Selanjutnya *normative professional commitment* berpengaruh positif terhadap perilaku etis.

Kata Kunci : *Affective Professional Commitment*, *Continuance Professional Commitment*, *Normative Professional Commitment*, Perilaku Etis.

ABSTRACT

This study aims to obtain empirical evidence the affect of the dimensions of professional commitment, namely affective professional commitment, continuance professional commitment, normative professional commitment, to ethical behavior in Accountants Educators in State Universities and Private Universities in Indonesia. The sample in this study was taken using a insidental sampling method. The number of sample data processed was 101. Data collection using primary data sources in the form of a questionnaire was arranged with a five-point Likerts scale. The data analysis technique of this study used multiple linear regression analysis techniques. The results showed that affective professional commitment did not influence ethical behavior. Continuance professional commitment negatively affects ethical behavior. Furthermore normative professional commitment has a positive affect on ethical behavior.

Keywords: Affective Professional Commitment, Continuance Professional Commitment, Normative Professional Commitment, Ethical Behavior.