

**PENGARUH *LOVE OF MONEY*, *MACHIAVELLIAN* DAN
PENGETAHUAN ETIKA TERHADAP PERSEPSI ETIS
MAHASISWA AKUNTANSI (Studi Kasus pada Mahasiswa Aktif
Program Studi Akuntansi S1 Angkatan 2017 Universitas
Internasional Semen Indonesia)**

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ABSTRAK

Penelitian ini dilakukan untuk menguji: (1) Pengaruh *Love of Money* terhadap Persepsi Etis Mahasiswa Akuntansi; (2) Pengaruh *Machiavellian* terhadap Persepsi Etis Mahasiswa Akuntansi; dan (3) Pengaruh Pengetahuan Etika terhadap Persepsi Etis Mahasiswa Akuntansi. Populasi penelitian ini adalah Mahasiswa Aktif S1 Program Studi Akuntansi angkatan 2017 Fakultas Ekonomi dan Bisnis Universitas Internasional Semen Indonesia sebanyak 74 mahasiswa, sampel yang diambil berjumlah 63 mahasiswa. Uji instrumen dilakukan dengan uji validitas dan uji reliabilitas. Sebelum dilakukan analisis data, terlebih dahulu dilakukan uji asumsi klasik yang terdiri dari uji linearitas, uji normalitas, uji multikolinearitas dan uji heteroskedastisitas. Analisis data yang digunakan untuk menguji hipotesis adalah dengan menggunakan teknik analisis regresi linear sederhana. Hasil penelitian menunjukkan bahwa (1) *Love of Money* berpengaruh negatif dan signifikan terhadap Persepsi Etis Mahasiswa Akuntansi; (2) *Machiavellian* berpengaruh positif dan signifikan terhadap Persepsi Etis Mahasiswa Akuntansi; dan (3) Pengetahuan Etika berpengaruh negatif dan signifikan terhadap Persepsi Etis Mahasiswa Akuntansi.

Kata kunci: *Love of Money*, *Machiavellian*, Pengetahuan Etika, Persepsi Etis Mahasiswa Akuntansi

***THE EFFECT OF LOVE OF MONEY, MACHIAVELLIAN AND
ETHICAL KNOWLEDGE ON ETHICAL PERCEPTION OF
ACCOUNTING STUDENTS (Case to the Active Accounting
Students Bachelor Degree 2017 International University of Semen
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ABSTRACT

This study was conducted to examine: (1) The Effect of Love of Money on Ethical Perceptions of Accounting Students; (2) The Effect of Machiavellian on Ethical Perceptions of Accounting Students; and (3) Effect of Ethical Knowledge on Ethical Perceptions of Accounting Students. The population of this research is the Active Students Accounting Students Bachelor Degree 2017, Faculty of Economics and Business at the International University of Semen Indonesia as many as 74 students, the sample taken was 63 students. The instrument test was carried out with a validity and reliability test. Before analyzing the data, a classic assumption test is performed which consists of a linearity test, a normality test, a multicollinearity test and a heteroscedasticity test. Analysis of the data used to test hypotheses is to use simple linear regression analysis techniques. The results showed that (1) Love of Money had a negative and significant effect on the Ethical Perceptions of Accounting Students; (2) Machiavellian has a positive and significant effect on the Ethical Perceptions of Accounting Students; and (3) Ethical Knowledge has a negative and significant effect on the Ethical Perceptions of Accounting Students.

Keywords: *Love of Money, Machiavellian, Ethical Knowledge, Ethical Perception of Accounting Students.*