

INTISARI

Penelitian ini dilakukan dengan tujuan untuk melihat pengaruh variabel usia, *gender*, status sosial ekonomi, dan pengalaman kerja terhadap *love of money* dan persepsi etis mahasiswa akuntansi. Serta untuk mengetahui apakah faktor *love of money* merupakan penyebab dari persepsi etis. Pengambilan sampel dalam penelitian ini menggunakan metode pengumpulan data yaitu *purposive sampling*. Penelitian ini menggunakan sampel mahasiswa S1 tingkat akhir jurusan akuntansi Universitas Muhammadiyah Yogyakarta, Universitas Ahmad Dahlan, dan Universitas Islam Indonesia. Jumlah sampel yang digunakan yaitu sebanyak 96 responden. Pengujian analisis data pada penelitian ini menggunakan PLS (*Partial Least Square*) melalui *software* SmartPLS.

Hasil penelitian menunjukkan bahwa variabel usia, *gender*, dan status sosial ekonomi berpengaruh signifikan terhadap *love of money*, namun pengalaman kerja tidak memiliki pengaruh signifikan terhadap *love of money*. Variabel usia, *gender*, dan *love of money* mempunyai pengaruh yang signifikan terhadap persepsi etis mahasiswa akuntansi. Selain itu, pada pengaruh mediasi variabel usia memiliki pengaruh signifikan terhadap persepsi etis mahasiswa akuntansi melalui *love of money* dan variabel *gender* berpengaruh signifikan terhadap persepsi etis mahasiswa akuntansi tanpa melalui *love of money*.

Kata kunci : Usia, *Gender*, Status sosial ekonomi, pengalaman kerja, *Love of money*, persepsi etis, mahasiswa akuntansi

ABSTRACT

This research was conducted to see the effect of the variables of age, gender, socioeconomic status, and work experience of the love of money and the perception of ethical accounting students. As well as to determine whether the factor of love of money is the cause of ethical perception. The samples in this study using data collection method is purposive sampling. This study used a sample of students majoring in accounting S1 final level Muhammadiyah University of Yogyakarta, Ahmad Dahlan University and Islamic University of Indonesia. The samples used as many as 96 respondents. The test data analysis in this study using the PLS (Partial Least Square) through software SmartPLS.

The results showed that the variables of age, gender, and socioeconomic status significantly influence the love of money, but the work experience does not have significant influence on the love of money. The variables of age, gender, and the love of money has a significant influence on the perception of ethical accounting students. In addition, the mediating influence of the age variable has a significant influence on the perception of ethical accounting students through the love of money and gender variables significantly influence the perception of ethical accounting students without going through the love of money.

Keywords: age, gender, socioeconomic status, work experience, Love of money, ethical perception, accounting students

