

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *love of money* dan *Machiavellianisme* terhadap persepsi etika mahasiswa akuntansi di Universitas Maritim Raja Ali Haji pada tahun akademik 2021-2022. Metode penelitian yang digunakan adalah kuantitatif, di mana data dikumpulkan melalui kuesioner yang disebarakan secara *online* melalui *googleform*. sample dalam penelitian ini diperoleh dari beberapa kriteria menggunakan metode *purposive sampling* dengan sample terkumpulkan sebanyak 60 responden mahasiswa akuntansi. Analisis data dilakukan menggunakan analisis regresi berganda. hasil penelitian ini menunjukkan bahwa *love of money* berpengaruh negatif terhadap persepsi etika mahasiswa akuntansi. kemudian *Machiavellian* berpengaruh negatif terhadap persepsi mahasiswa akuntansi. secara simultan *love of money* dan *Machiavellian* secara Bersama-sama berepengaruh negatif terhadap persepsi mahasiswa akuntansi hasil uji koefisien determinasi menunjukan bahwa variable dependen sebesar 19,4% sedangkan sisanya 80,6% dijelaskan oleh variable lain yang tidak dijelaskan dalam penelitian ini.

Kata kunci : *love of money*, *Machiavellian*, persepsi etika, mahasiswa akuntansi.

ABSTRACT

This research aims to analyze the influence of love of money and Machiavellianism on the ethical perceptions of accounting students at Universitas Maritim Raja Ali Haji during the 2021-2022 academic year. The research method used is quantitative, where data is collected through a questionnaire distributed online via Google Forms. The sample in this study was obtained based on several criteria using purposive sampling, resulting in a total of 60 accounting student respondents. Data analysis was conducted using multiple regression analysis. The results of this study indicate that love of money has a negative impact on the ethical perceptions of accounting students. Additionally, Machiavellianism also negatively affects the perceptions of accounting students. Simultaneously, both love of money and Machiavellianism together have a negative influence on the ethical perceptions of accounting students. The results of the coefficient of determination test show that the dependent variable accounts for 19,4%, while the remaining 80,6% is explained by other variables not addressed in this study.

Keywords: *love of money, Machiavellianism, ethical perceptions, accounting students.*

