

ABSTRAK

Nira Andini. 2020. *Pengaruh Relativisme, Love of Money, dan Pemahaman Etika Profesi Terhadap Persepsi Etis Mahasiswa Akuntansi (Studi Kasus Mahasiswa S1 Akuntansi Universitas Muhammadiyah Metro)*. Skripsi. Pembimbing (I) Suyanto, S.E., M.Si., Akt., CA., ACPA., CPA., CRA. Pembimbing (II) Yulita Zanaria, S.E., M.Si., Akt.CA.

Penelitian ini dilakukan untuk mengetahui pengaruh *relativisme*, *love of money*, dan pemahaman etika profesi terhadap persepsi etis mahasiswa akuntansi (studi kasus mahasiswa S1 Akuntansi Universitas Muhammadiyah Metro). Metode penelitian dalam penelitian ini yaitu kuantitatif. Sampel yang digunakan dalam penelitian ini yaitu mahasiswa Akuntansi semester delapan (VIII). Dengan menggunakan teknik *purposive sampling* dalam pengambilan sampel, sehingga diperoleh sampel sejumlah 100 responden. Data diolah menggunakan output SPSS.22 dengan analisis regresi linier berganda. Hasil yang diperoleh yaitu *relativisme* dan pemahaman etika profesi berpengaruh terhadap persepsi etis mahasiswa Akuntansi. Sedangkan *love of money* tidak berpengaruh terhadap persepsi etis mahasiswa Akuntansi.

Kata Kunci: *Relativisme*, *Love of Money*, Pemahaman Etika Profesi, dan Persepsi Etis Mahasiswa Akuntansi.

ABSTRACT

Nira Andini. 2020. *The Influence of Relativism, Love of Money, and Professional Ethics Understanding Against the Ethical Perceptions of Accounting Students (A Case Study of S1 Accounting Students at Universitas Muhammadiyah Metro)*. Undergraduate Thesis. Advisor (I) Suyanto, S.E., M.Si., Akt., CA., ACPA., CPA., CRA. Advisor (II) Yulita Zanaria, S.E., M.Si., Akt.CA.

This research was conducted to determine the effect of relativism, love of money, and professional ethics understanding on the ethical perceptions of accounting students (a case study of S1 Accounting students at Universitas Muhammadiyah Metro). The research method in this research is quantitative. The sample used in this research is the eighth semester of accounting students (VIII). By using purposive sampling technique in sampling, so a sample of 100 respondents is obtained. Data were processed using SPSS.22 output with multiple linear regression analysis. The results obtained are relativism and professional ethics understanding affect the ethical perceptions of accounting students. While love of money does not affect the ethical perceptions of accounting students.

Keywords: Relativism, Love of Money, Professional Ethics Understanding, and Ethical Perceptions of Accounting Students.