

ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana *love of money*, *machiavellianism*, dan idealisme berpengaruh terhadap persepsi etis mahasiswa akuntansi Universitas Jambi yang dimoderasi dengan religiusitas. Penelitian ini menggunakan metode pengumpulan data kuisioner dengan analisis kuantitatif. Responden dari penelitian adalah mahasiswa akuntansi Universitas Jambi Angkatan 2021 dan 2022, dan kuesioner disebarakan melalui *google form* kepada responden. Dalam penelitian ini, populasi penelitian terdiri dari seluruh mahasiswa akuntansi Universitas Jambi Angkatan 2021 dan 2022 dan sampel 204 mahasiswa dipilih menggunakan rumus slovin. Metode analisis statistik deskriptif, uji instrumen penelitian, dan uji asumsi klasik digunakan untuk menganalisis data dalam tahapan kuantitatif dan deskriptif. Selain itu, analisis regresi linier berganda dan *moderated regression analysis* digunakan untuk menguji hipotesis dengan menentukan signifikansi *p-value*. Hasil penelitian menunjukkan bahwa *love of money* berpengaruh terhadap persepsi etis mahasiswa akuntansi. *Machiavellianism* berpengaruh terhadap persepsi etis mahasiswa akuntansi. Idealisme berpengaruh terhadap persepsi etis mahasiswa akuntansi. *Love of money*, *machiavellianism*, dan idealisme secara bersama-sama berpengaruh terhadap persepsi etis mahasiswa akuntansi. Religiusitas memoderasi pengaruh *love of money* dan *machiavellianism* terhadap persepsi etis mahasiswa akuntansi. Religiusitas tidak memoderasi pengaruh idealisme terhadap persepsi etis mahasiswa akuntansi.

Kata kunci : *love of money*, *machiavellianism*, idealisme, religiusitas, persepsi etis mahasiswa akuntansi, universitas jambi.

ABSTRACT

This study aims to determine how love of money, machiavellianism, and idealism affect the ethical perceptions of Jambi University accounting students who are moderated by religiosity. This study uses a questionnaire data collection method with quantitative analysis. Respondents of the study were Jambi University accounting students in the 2021 and 2022 batches, and questionnaires were distributed via google form to respondents. In this study, the research population consisted of all Jambi University accounting students in the 2021 and 2022 batches and a sample of 204 students was selected using the slovin formula. Descriptive statistical analysis methods, research instrument tests, and classical assumption tests are used to analyze data in quantitative and descriptive stages. In addition, multiple linear regression analysis and moderated regression analysis were used to test the hypothesis by determining the significance of the p-value. The results showed that love of money affects the ethical perceptions of accounting students. Machiavellianism affects the ethical perceptions of accounting students. Idealism affects the ethical perceptions of accounting students. Love of money, Machiavellianism, and idealism together affect the ethical perceptions of accounting students. Religiosity moderates the effect of love of money and machiavellianism on the ethical perceptions of accounting students. Religiosity does not moderate the effect of idealism on ethical perceptions.

Keywords : love of money, machiavellianism, idealism, religiosity, ethical perceptions of accounting students, jambi university.