INTISARI

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk melakukan analisis pengaruh Pendidikan etika bisnis, performa akademik, dan sifat *Love of Money* terhadap pengambilan keputusan etis Mahasiswa Akuntansi FEB UGM saat menghadapi kondisi *grey area of ethics*. Pengambilan keputusan etis dibagi lagi menjadi tiga tahapan penting, yaitu Kesadaran Moral, Pertimbangan Etika, dan Intensi Moral. Analisis data dan pengujian hipotesis dalam penelitian ini menggunakan metode regresi linear berganda. Partisipan dalam penelitian ini merupakan 100 mahasiswa jurusan Akuntansi Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada.

Hasil dari penelitian ini menunjukkan bahwa Pendidikan etika bisnis dan performa akademik berpengaruh secara positif terhadap pengambilan keputusan etis Mahasiswa Akuntansi saat menghadapi kondisi *grey area of ethics*. Selain itu, *Love of Money* juga terbukti berpengaruh secara negatif terhadap pengambilan keputusan etis Mahasiswa Akuntansi saat menghadapi kondisi *grey area of ethics*.

Kata Kunci: Pendidikan Etika Bisnis, Performa Akademik, *Love of Money*, Pengambilan Keputusan Etis, *Grey Area of Ethics*

ABSTRACT

This research is quantitative research that aims to analyze the influence of business ethics education, academic performance, and Love of Money on the ethical decision making of Accounting Students of FEB UGM when facing the grey area of ethics. Ethical decision-making is further divided into three important stages, namely Moral Awareness, Ethical Judgment, and Moral Intentions. The method of data analysis and hypothesis testing in this study used multiple linear regression methods. Participants in this study were 100 students majoring in Accounting at the Faculty of Economics and Business, Gadjah Mada University.

The results of this study indicate that business ethics education and academic performance have a positive effect on accounting students' ethical decision-making when facing the grey area of ethics. In addition, the Love of Money has also been shown to have a negative effect on ethical decision-making by Accounting Students when facing the grey area of ethics.

Keywords: business ethics education, academic performance, love of money, ethical decision – making, grey area of ethics