

**PENGARUH PENDIDIKAN ETIKA BISNIS DAN MORAL REASONING
TERHADAP PENGAMBILAN KEPUTUSAN ETIS DALAM
PENGGUNAAN LAYANAN STREAMING ILEGAL PADA MAHASISWA
S1 FEB UGM.**

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INTISARI

Penelitian tentang streaming ilegal ini bertujuan untuk memberikan bukti empiris atas adakah pengaruh pendidikan etika bisnis dan *moral reasoning* terhadap keputusan etis penggunaan layanan streaming ilegal. Penelitian menggunakan data primer dengan metode kuantitatif dan sampel penelitian adalah 100 mahasiswa aktif S1 akuntansi FEB UGM Angkatan 2019 hingga 2022 yang telah/sedang dan belum mengambil mata kuliah terkait etika bisnis. Penelitian ini menggunakan 2 variabel independen yakni pendidikan etika bisnis dan *moral reasoning* serta variabel dependen keputusan etis penggunaan layanan streaming ilegal. Hasil dari penelitian tentang streaming ilegal ini adalah: 1) Pendidikan etika bisnis berpengaruh secara negatif dan signifikan terhadap keputusan penggunaan layanan streaming ilegal; 2) *Moral reasoning* berpengaruh secara positif dan signifikan terhadap keputusan penggunaan layanan streaming ilegal; 3) Kedua variabel independent pendidikan etika bisnis dan *moral reasoning* tidak saling bermoderasi terhadap keputusan penggunaan layanan streaming ilegal

Kata Kunci: Pendidikan etika bisnis, *moral reasoning*, keputusan etis, streaming ilegal.

**THE EFFECT OF BUSINESS ETHICS AND MORAL REASONING
EDUCATION ON ETHICAL DECISION MAKING IN THE USE OF
ILLEGAL STREAMING SERVICES IN UNDERGRADUATE STUDENTS
OF FEB UGM.**

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ABSTRACT

This research on illegal streaming aims to provide empirical evidence regarding whether there is an influence of education on business ethics and moral reasoning on ethical decisions to use illegal streaming services. The research uses primary data using quantitative methods and the research sample is 100 active S1 accounting students from FEB UGM, class of 2019 to 2022 who have/are and have not taken courses related to business ethics. This study uses 2 independent variables, namely business ethics education and moral reasoning and the dependent variable is the ethical decision to use illegal streaming services. The results of this study are: 1) Business ethics education has a negative and significant effect on the decision to use illegal streaming services; 2) Moral reasoning has a positive and significant effect on the decision to use illegal streaming services; 3) The two independent variables of business ethics education and moral reasoning do not mutually moderate the decision to use illegal streaming services

Keywords: *Business ethics education, moral reasoning, ethical decisions, illegal streaming.*