

## INTISARI

Penelitian ini merupakan studi kuantitatif yang bertujuan untuk menganalisis dampak pendidikan etika bisnis, pygmalion effect, dan Love of Money terhadap persepsi etis tendensi fraud Mahasiswa Akuntansi FEB UGM. Analisis data dan pengujian hipotesis dalam penelitian ini menggunakan metode regresi linear berganda. Partisipan dalam penelitian ini adalah 100 mahasiswa jurusan Akuntansi Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada.

Hasil penelitian menunjukkan bahwa pendidikan etika bisnis memiliki dampak negatif terhadap persepsi etis tendensi fraud Mahasiswa Akuntansi. Sebaliknya, pygmalion effect dan Love of Money berpengaruh positif terhadap persepsi etis tendensi fraud Mahasiswa Akuntansi.

Kata Kunci: Pendidikan Etika Bisnis, *Pygmalion Effect*, Love of Money, Persepsi Etis, *Fraud*

## **ABSTRACT**

*This research is a quantitative study that aims to analyze the impact of business ethics education, pygmalion effect, and Love of Money on ethical perceptions of fraud tendencies of Accounting Students FEB UGM. Data analysis and hypothesis testing in this study used multiple linear regression method. Participants in this study were 100 students majoring in Accounting, Faculty of Economics and Business, Universitas Gadjah Mada.*

*The results showed that business ethics education has a negative impact on the ethical perception of fraud tendencies of Accounting Students. Conversely, the pygmalion effect and Love of Money have a positive effect on the ethical perception of fraud tendencies of Accounting Students.*

*Keywords: Business Ethics Education, Pygmalion Effect, Love of Money, Ethical Perception, Fraud*