

Pengaruh Pendidikan Etika Bisnis Profesi dan Orientasi Etis terhadap Persepsi Mahasiswa Akuntansi FEB UGM untuk Menghindari Praktik *Creative Accounting* dalam Kegiatan Organisasi Kampus

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh pendidikan etika bisnis profesi dan orientasi etis terhadap persepsi mahasiswa akuntansi Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada (FEB UGM) dalam menghindari praktik *creative accounting* dalam kegiatan organisasi kampus. Metode penelitian yang digunakan adalah pendekatan kuantitatif dengan teknik pengumpulan data melalui kuesioner yang disebarakan kepada 108 mahasiswa akuntansi FEB UGM yang telah, sedang, maupun belum mengikuti mata kuliah etika bisnis dan profesi. Analisis data dilakukan menggunakan uji validitas, reliabilitas, dan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa pendidikan etika bisnis profesi memiliki pengaruh positif signifikan terhadap persepsi mahasiswa dalam menghindari praktik *creative accounting*. Demikian pula, orientasi etis mahasiswa berkontribusi dalam membentuk persepsi etis terkait praktik tersebut. Temuan ini menggarisbawahi pentingnya integrasi pendidikan etika yang kuat dalam kurikulum akuntansi untuk mendorong perilaku profesional dan etis mahasiswa.

Kata Kunci: Pendidikan etika bisnis, orientasi etis, *creative accounting*, mahasiswa akuntansi, organisasi kampus



Pengaruh Pendidikan Etika Bisnis Profesi dan Orientasi Etis terhadap Sikap Mahasiswa Akuntansi FEB

UGM untuk Menghindari Praktik Creative Accounting dalam Kegiatan Organisasi Kampus

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The Influence of Business and Professional Ethics Education and Ethical Orientation on the Perception of FEB UGM Accounting Students regarding the Avoidance of Creative Accounting Practices in Campus Organizational Activities

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Abstract

This research aims to analyze the influence of business and professional ethics education and ethical orientation on the perceptions of accounting students at the Faculty of Economics and Business, Universitas Gadjah Mada (FEB UGM), regarding the avoidance of creative accounting practices within campus organizational activities. The research employs a quantitative approach, with data collected through questionnaires distributed to 108 accounting students at FEB UGM who have completed, are currently enrolled in, or have not yet taken the Business and Professional Ethics course. Data analysis was conducted using validity and reliability tests, followed by multiple linear regression analysis. The results demonstrate that professional business ethics education has a significant positive influence on students' perceptions of avoiding creative accounting practices. Similarly, students' ethical orientation contributes significantly to shaping ethical perceptions related to such practices. These findings underscore the importance of integrating robust ethics education into the accounting curriculum to foster professional and ethical behavior among students.

Keywords: *Business ethics education, ethical orientation, creative accounting, accounting students, campus organizations.*