

Intisari

Penelitian ini menguji pengaruh pengajaran etika bisnis dan *gender* terhadap tingkat penalaran moral mahasiswa S1 Akuntansi Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada. Perbedaan penalaran moral antara mahasiswa yang sudah mendapatkan pengajaran etika bisnis dan yang belum mendapatkan pengajaran etika bisnis, sebagai mata kuliah wajib di dalam kurikulum FEB UGM, serta perbedaan penalaran moral antara mahasiswa laki-laki dan perempuan diukur dengan Uji Beda Rata-Rata (*t-test*). Adapun pengaruh pengajaran etika bisnis dan *gender* terhadap penalaran moral mahasiswa diukur dengan Uji Regresi Linear Berganda. Indeks penalaran moral mahasiswa S1 Akuntansi FEB UGM itu sendiri diukur dengan *Defining Issue Test-2 (DIT-2)* yang mencerminkan skor kemampuan penalaran moral setiap mahasiswa. Penelitian ini menggunakan 125 responden yang terdiri dari 66 responden yang telah mendapatkan pengajaran etika bisnis dan 59 responden yang belum mendapatkan pengajaran etika bisnis. Dari 125 responden tersebut, responden perempuan berjumlah 83 mahasiswa dan responden laki-laki berjumlah 42 mahasiswa. Hasil penelitian ini menunjukkan bahwa tidak terdapat perbedaan dan pengaruh yang signifikan dari pengajaran mata kuliah etika bisnis dan *gender* terhadap tingkat penalaran moral mahasiswa S1 Akuntansi FEB UGM.

Kata kunci: Pengajaran Etika Bisnis, *Gender*, dan Penalaran Moral

Abstract

This research tests the impact of business ethics teaching and gender to the increase of moral reasoning of undergraduate accounting students of Faculty of Economics and Business of Universitas Gadjah Mada. Independent Sample t-Test is used to measure the difference of moral reasoning between the students who have been taught about business ethics and the one who have never been taught about business ethics, as a mandatory subject of curriculum of FEB UGM, and the difference of moral reasoning between male and female students. Multiple Regression Test is used to measure the impact of business ethics teaching and gender to moral reasoning of the students. The moral reasoning index of undergraduate students of FEB UGM itself is measured by using Defining Issue Test-2 (DIT-2) which represents the score of moral reasoning ability of each student. This research uses 125 respondents consisting of 66 respondents that have been taught about business ethics subject, and 59 respondents that have never been taught about business ethics subject. Of 125 respondents, there are 83 female respondents and 42 male respondents. The results show that there are no significant impact and difference of business ethics teaching and gender to the increase of moral reasoning of undergraduate students of FEB UGM.

Keywords: *Business Ethics Teaching, Gender, and Moral Reasoning*