

ABSTRAK

Penelitian ini bertujuan menguji pengaruh *gender*, *locus of control*, orientasi etika, *equity sensitivity*, *academic self-efficacy* terhadap etika persepsian mahasiswa akuntansi atas kecurangan laporan keuangan. Penelitian ini melibatkan 104 mahasiswa S1 jurusan akuntansi Fakultas Ekonomika dan Bisnis UGM yang sedang atau telah lulus mata kuliah etika bisnis dan profesi. Pengumpulan data diperoleh secara langsung dari responden dengan menyebarkan kuesioner secara online. Dari 104 jawaban responden yang terkumpul, hanya 99 jawaban responden yang memenuhi syarat untuk dianalisis lebih lanjut menggunakan regresi linear berganda.

Hasil dari penelitian ini menunjukkan bahwa relativisme berpengaruh positif terhadap etika persepsian mahasiswa akuntansi atas kecurangan laporan keuangan sedangkan *gender*, *locus of control*, idealisme, *equity sensitivity*, dan *academic self-efficacy* tidak berpengaruh.

Kata kunci: persepsi, kecurangan laporan keuangan, *gender*, *locus of control*, idealisme, relativisme, *equity sensitivity*, *academic self-efficacy*.

ABSTRACT

This study aims to examine the influence of gender, locus of control, ethical orientation, equity sensitivity, academic self-efficacy against accounting student's ethical perception over fraudulent financial statements. The study involved 104 college students majoring in accounting S1 Faculty of Economics and Business UGM who had taken or are still taking business and professional ethics course. The collection of data was obtained directly from the respondents by spreading online questionnaire. From 104 respondents that had filled the form, only 99 respondents who are qualified for a further analysis using multiple linear regression.

The results of this study show that relativism has a positive effect on student's ethical perception over fraudulent financial statements, in the other hand gender, locus of control, idealism, equity sensitivity, and academic self-efficacy have no effect.

Keywords: perception, financial statement fraud, gender, locus of control, idealism, relativism, equity sensitivity, academic self-efficacy.