

**PENGARUH *LOVE OF MONEY* DAN *PROFESIONAL COMMITMENT*
TERHADAP PERSEPSI ETIS MAHASISWA AKUNTANSI**

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ABSTRAK

Penelitian kuantitatif ini menginvestigasi dampak orientasi materialistis (*love of money*) dan dedikasi terhadap profesi terhadap persepsi moral calon akuntan, didorong oleh maraknya degradasi etika di sektor keuangan. Data primer diperoleh melalui kuesioner dari 176 mahasiswa S1 Akuntansi Universitas Pendidikan Ganesha angkatan 2022, yang dipilih menggunakan teknik *simple random sampling* berdasarkan perhitungan rumus Slovin dari populasi sebesar 315 orang. Melalui uji regresi linear berganda berbasis SPSS 27, ditemukan bahwa kedua faktor tersebut berpengaruh positif dan signifikan terhadap cara pandang etis mahasiswa. Hasil ini menunjukkan bahwa tingginya nilai materi yang disertai komitmen profesional yang kuat justru memperkuat kepatuhan terhadap kode etik. Apresiasi finansial tersebut memotivasi calon praktisi untuk mempertahankan integritas dan menyalurkan perilaku mereka dengan standar profesi yang berlaku.

Kata kunci: *Love of Money*, *Professional Commitment*, persepsi etis

**THE INFLUENCE OF LOVE OF MONEY AND PROFESIONAL
COMMITMENT ON THE ETHICAL PERCEPTION OF ACCOUNTING
STUDENTS**

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ABSTRACT

This quantitative research investigates the impact of materialistic orientation (love of money) and dedication to the profession on the moral perception of prospective accountants, driven by the rampant degradation of ethics in the financial sector. Primary data was obtained through a questionnaire from 176 S1 Accounting students of Ganesha Education University class of 2022, who were selected using a simple random sampling technique based on the calculation of the Slovin formula from a population of 315 people. Through a multiple linear regression test based on SPSS 27, it was found that these two factors had a positive and significant effect on students' ethical perspectives. These results show that the high value of material accompanied by a strong professional commitment actually tightens compliance with the code of ethics. The financial appreciation motivates prospective practitioners to maintain integrity and align their behavior with applicable professional standards.

Keywords: Love of Money, Profesional Commitment, ethical perception