

PENGARUH PEMAHAMAN KODE ETIK PROFESI AKUNTAN, KECERDASAN MAHASISWA DAN *LOVE OF MONEY* TERHADAP PERILAKU ETIS MAHASISWA AKUNTANSI DI KECAMATAN GAMPING

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INTISARI

Penelitian ini dilatarbelakangi oleh masih kurangnya mahasiswa yang berperilaku etis, khususnya di Universitas Jenderal Achmad Yani Yogyakarta. Tujuan penelitian ini untuk mengetahui pengaruh pemahaman kode etik profesi akuntan, kecerdasan mahasiswa dan *love of money* terhadap perilaku etis mahasiswa akuntansi di kecamatan gamping. Metode pengambilan sampel menggunakan teknik *purposive sampling*. Sampel dalam penelitian ini terdiri dari 100 responden yang merupakan mahasiswa akuntansi di kecamatan gamping. Teknik pengumpulan data menggunakan kuesioner. Teknik analisis data menggunakan analisis *Structural Equation Modelling-Partial Least Squares* (SEM-PLS).

Hasil penelitian menunjukkan pemahaman kode etik profesi akuntan dan kecerdasan spiritual berpengaruh positif terhadap perilaku etis mahasiswa akuntansi di kecamatan gamping. Sedangkan kecerdasan intelektual, kecerdasan emosional dan *love of money* tidak berpengaruh positif terhadap perilaku etis mahasiswa akuntansi.

Kata kunci: Pemahaman kode etik profesi akuntan, kecerdasan intelektual, kecerdasan emosional, kecerdasan spiritual, *love of money*, perilaku etis mahasiswa akuntansi.

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THE EFFECT OF UNDERSTANDING THE CODE OF ETHICS OF THE ACCOUNTING PROFESSION, STUDENT INTELLIGENCE AND LOVE OF MONEY ON THE ETHICAL BEHAVIOR OF ACCOUNTING STUDENTS IN GAMPING DISTRICT

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ABSTRACT

This research is motivated by the lack of students who behave ethically, especially at Universitas Jenderal Achmad Yani Yogyakarta. The purpose of this study is to determine the influence of the understanding of the code of ethics of the accounting profession, student intelligence and love of money on the ethical behavior of accounting students in Gamping District. The sample collection method uses a purposive sampling technique. The sample in this study consisted of 100 respondents who were accounting students in Gamping District. The data collection technique uses a questionnaire. The data analysis technique uses Structural Equation Modelling-Partial Least Squares (SEM-PLS) analysis.

The results of the study show that the understanding of the code of ethics of the accounting profession and spiritual intelligence have a positive effect on the ethical behavior of accounting students in Gamping District. Meanwhile, intellectual intelligence, emotional intelligence and love of money do not have a positive effect on the ethical behavior of accounting students.

Keywords: *understanding of the code of ethics of the accounting profession, intellectual intelligence, emotional intelligence, spiritual intelligence, love of money, ethical behavior of accounting students.*

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