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**The Effect of Love of Money and Religiosity on Ethical Perceptions of Accounting Students**

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**ABSTRAK**

Tujuan penelitian ini adalah untuk mengetahui pengaruh love of money dan religiusitas terhadap persepsi etis mahasiswa akuntansi. Metode penelitian ini menggunakan metode kuantitatif dengan populasi mahasiswa program studi akuntansi Universitas Muhammadiyah Palopo. Sampel yang digunakan berjumlah 300 responden. Data diukur dengan menggunakan skala numerik (bilangan) dan dianalisis menggunakan rumus statistik dan software Amos. Hasil penelitian ini menunjukkan bahwa variabel "cinta uang" dan "religiusitas" berpengaruh positif terhadap persepsi etis mahasiswa akuntansi.

**Kata kunci:** Pengetahuan Etis, *Love of Money*, Religiusitas, Persepsi Etis

**ABSTRACT**

*The purpose of this study was to determine the effect of love of money and religiosity on the ethical perceptions of accounting students. This research method uses quantitative methods with a population of students from the accounting study program at Muhammadiyah University of Palopo. The sample used had 300 respondents. Data were measured using a numerical scale (numbers) and analyzed using statistical formulas and Amos software. The results of this study indicate that the variables "love of money" and "religiosity" have a positive effect on the ethical perceptions of accounting students.*

**Keywords:** Ethical Knowledge, *Love of Money*; Religiosity, Ethical Perception

**INTRODUCTION**

Perception is a person's perspective that involves knowledge that has been previously acquired in seeing a problem or problems. Ethics is at the center of attention both in the academic and professional fields. Therefore, humans need ethics to know what should be done. Ethical perception is how the perspective of an accounting student is obtained from experience and learning related to the ethics of an accountant so that he can provide an assessment of whether an accountant's behavior is ethical or unethical (Al-Fithrie, 2015; Junaidi, 2015a; Yuliandana et al., 2021).

According to the theoretical framework of attitudes and behavior, conflict can occur when the values of attitudes, social habits, and individual prejudices are low. Since ethical perception is a type of judgment that a person has of something that can harm the person concerned by acting, it is said to have become a barrier for people to pursue their goals. When a student has a low ethical perception, then his behavior

