

ABSTRACT

Janner Damanik. 8236163001. The Influence of Love of Money, Machiavellian, and Locus of Control on the Ethical Perceptions of Accounting Students in Higher Education Institutions in Medan City with Religiosity as a Moderating Variable. Master's Program in Accounting, Graduate School, Universitas Negeri Medan.

This study aims to analyze the influence of Love of Money, Machiavellian, and Locus of Control on the ethical perceptions of accounting students in higher education institutions in Medan City, as well as to examine the role of Religiosity as a moderating variable. The research adopts a quantitative approach through the distribution of questionnaires to accounting students from several universities in Medan City.

The data were analyzed using Structural Equation Modeling (SEM) based on Partial Least Squares (PLS). The results show that Love of Money and Locus of Control significantly influence students' ethical perceptions, whereas Machiavellian does not. Furthermore, Religiosity does not moderate the relationship between the three independent variables and ethical perceptions. These findings have important implications for higher education institutions in enhancing students' ethical awareness through understanding personal values and character strengthening.

Keywords: Love of Money, Machiavellian, Locus of Control, Ethical Perceptions, and Religiosity.



ABSTRAK

Janner Damanik. 8236163001. Pengaruh *Love Of Money*, *Machiavellian*, Dan *Locus Of Control* terhadap Persepsi Etis Mahasiswa Akuntansi Perguruan Tinggi di Kota Medan dengan Religiusitas Sebagai Variabel Moderasi. Program Studi Magister Akuntansi. Program Pascasarjana Universitas Negeri Medan.

Penelitian ini bertujuan untuk menganalisis pengaruh *Love of Money*, *Machiavellian*, dan *Locus of Control* terhadap persepsi etis mahasiswa akuntansi perguruan tinggi di Kota Medan, serta menguji peran *Religiusitas* sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif dengan penyebaran kuesioner kepada mahasiswa akuntansi dari beberapa perguruan tinggi di Kota Medan.

Data dianalisis menggunakan *Structural Equation Modeling* (SEM) berbasis Partial Least Square (PLS). Hasil penelitian menunjukkan bahwa *Love of Money* dan *Locus of Control* berpengaruh signifikan terhadap persepsi etis mahasiswa, sedangkan *Machiavellian* tidak berpengaruh. Selain itu, *Religiusitas* tidak mampu memoderasi hubungan antara ketiga variabel independen terhadap persepsi etis. Temuan ini memberikan implikasi penting bagi institusi pendidikan tinggi dalam meningkatkan kesadaran etis mahasiswa melalui pemahaman nilai pribadi dan penguatan karakter.

Kata Kunci: *Love of Money*, *Machiavellian*, *Locus of Control*. Persepsi Etis, dan Religiusitas.