

**PENGARUH RELIGIUSITAS, STATUS SOSIAL EKONOMI, DAN *LOVE OF MONEY* TERHADAP PERSEPSI ETIS MAHASISWA AKUNTANSI  
(Studi Empiris pada Mahasiswa Akuntansi Perguruan Tinggi di Kota Padang)**

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**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh religiusitas, status sosial ekonomi dan *love of money* terhadap persepsi etis mahasiswa akuntansi di perguruan tinggi kota Padang. Sampel dalam penelitian ini diambil menggunakan metode pengumpulan data yang disebut *purposive sampling*. Jumlah sampel dalam penelitian yang digunakan yaitu sebanyak 82 responden. Data yang diperoleh dianalisis menggunakan teknik analisis regresi linear berganda melalui *software SPSS*. Hasil dari penelitian ini menunjukkan bahwa religiusitas tidak berpengaruh terhadap persepsi etis mahasiswa akuntansi. Status sosial ekonomi berpengaruh terhadap persepsi etis mahasiswa akuntansi. *Love of money* berpengaruh terhadap persepsi etis mahasiswa akuntansi.

**Kata Kunci:** Religiusitas, Status Sosial Ekonomi, Love of Money, Dan Persepsi Etis.

**THE EFFECT OF RELIGIOSITY, ECONOMIC SOCIAL STATUS, AND  
LOVE OF MONEY ON THE ETHICAL PERCEPTION OF ACCOUNTING  
STUDENTS**

**(Empirical Study of College Accounting Students in the City of Padang)**

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**ABSTRACT**

*This research aims to analyze the influence of religiosity, economic sosial status and love of money on the ethical perceptions of accounting students at the university of Padang. The sample in this study was taken using a data collection method called purposive sampling. The number of samples in the study used were 82 respondents. The data obtained were analyzed using multiple linear regression analysis techniques through SPSS software. The results of this study indicate that religiosity does not affect the ethical perceptions of accounting students. economic sosial status has effect on the ethical perceptions of accounting students. Love of money has influence on the ethical perceptions of accounting students.*

**Keyword:** *Religiosity, Economic Sosial Status, Love of Money, The Ethical Perceptions.*