

The Effect of Love of Money and Idealism on the Ethical Perception of Accounting Students

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Abstract. The judgment of an accountant is governed by a significant code of ethics. But in reality there are still many accountants who continue to operate without heeding the code of ethics. the ethical behavior of an accountant can be used to assess their fairness and honesty. Because accounting students are the foundation for the growth of the accounting profession, violating professional ethics is very important for them. Professional ethics really needs to be owned by an accountant. This study aims to determine the effect of love of money and idealism on students' ethical perceptions. The population in this study were students majoring in Accounting at the Muhammadiyah University of Palopo. The number of questionnaires processed in this study were 100 respondents. To test the hypothesis, researchers used the Structural Equation Modeling (SEM) approach using AMOS software. The results of this study indicate that the love of money has a positive effect on idealism, and idealism has an effect on ethical perceptions, while the love of money has no effect on ethical perceptions.

Keywords: love of money, idealism, ethical perception, SEM, student