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**THE EFFECT OF IDEALISM, RELATIVISM, LOVE OF MONEY, AND  
ACADEMIC EXPERIENCE ON ETHICAL PERCEPTION OF ACCOUNTING  
STUDENTS (CASE STUDY ON ACCOUNTING STUDENTS OF  
MUHAMMADIYAH UNIVERSITY OF SURAKARTA)**

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**Abstract**

This study investigates the influence of Idealism, Relativism, Love of Money, and Academic Experience on the Ethical Perception of accounting students at Universitas Muhammadiyah Surakarta. Drawing on Forsyth's Ethics Position Theory, Idealism reflects a belief in universal moral principles, while Relativism denotes ethical flexibility based on context; Love of Money represents a value orientation that may conflict with ethical behavior. Using a quantitative approach, data were collected via online questionnaires from 945 undergraduate accounting students through convenience sampling. Variables were measured using established instruments such as the Ethics Position Questionnaire (EPQ) and the Love of Money scale. Multiple linear regression was applied after verifying assumptions of normality, multicollinearity, and homoscedasticity. Results indicate that Idealism and Academic Experience significantly enhance ethical perception, suggesting that students with strong moral ideals and greater academic exposure are more ethically aware. Conversely, Relativism and Love of Money showed no significant effect, potentially due to cultural or educational factors that prioritize integrity over personal values. These findings highlight the importance of moral conviction and structured academic learning in fostering ethical development, while pointing to the limited influence of relativistic thinking and financial motivation in this context.

**Keyword:** Academic Experience, Accounting Students, Ethical Perception, Idealism, Love of Money



## INTRODUCTION

The recent accounting scandal involving PT Waskita Karya Tbk (WSKT), currently under investigation by the Financial Services Authority (OJK), underscores deep-rooted issues in the ethical climate of Indonesia's accounting profession. Publicized cases of corporate fraud not only damage institutional credibility but also influence how accounting students perceive the moral expectations of their future profession. As future practitioners, students are not immune to the effects of systemic ethical failures. Instead, these scandals often become formative experiences that highlight the importance of developing internalized ethical standards through education and self-reflection.

To foster ethical resilience, accounting education must address both structural and individual factors that shape moral decision-making. This study focuses on four key variables: idealism, relativism, love of money, and academic experience. Idealism and relativism, as conceptualized in Forsyth's (1980) Ethics Position Questionnaire, represent contrasting ethical ideologies—one upholding universal moral principle and the other promoting contextual judgment. Meanwhile, love of money, measured using Tang's (1992) scale, reflects a materialistic value orientation that has been shown to erode ethical sensitivity (Kurniawan & Widanaputra, 2017). Islamic ethical teachings also caution against excessive materialism, reinforcing the need for values-based education (Widiartanto, 2015).

While prior research such as Alfitriani et al. (2021) has examined the role of ethics education, this study extends the model by including academic experience—defined as students' cumulative exposure to academic learning, ethical dilemmas, and practical applications such as internships. Unlike ethics



education, which typically refers to formal coursework, academic experience captures a broader developmental process that may significantly shape ethical reasoning. Thus, the present research aims to investigate how idealism, relativism, love of money, and academic experience collectively influence the ethical perceptions of accounting students, contributing to a more comprehensive understanding of ethical development in higher education.

## LITERATURE REVIEW

### Attribution Theory

Attribution theory, developed by Fritz Heider and later expanded by Bernard Weiner, explains how individuals assign causes to behavior either to internal dispositions (e.g., character, values) or external circumstances (e.g., peer pressure, institutional norms). According to Heath and McDermott (in Kriyantono), individuals naturally seek explanations for behavior, apply structured reasoning processes, and allow these attributions to influence subsequent emotional and behavioral responses. In the context of ethical perception, this theory offers a useful lens: idealistic students may interpret unethical behavior as internally driven (reflecting poor character), thereby fostering stronger disapproval. Conversely, students with high relativism may externalize unethical behavior, attributing it to situational constraints or cultural norms, resulting in more lenient ethical judgments. Despite being introduced, this theory has not yet been fully leveraged in prior studies—this research aims to integrate attributional mechanisms to explain how ethical perceptions are formed.

**Idealism**

Idealism reflects a belief that ethical actions invariably lead to positive outcomes and that harming others is inherently wrong. Comunale (2006, in Pipit Surya Putri S, 2017) suggests that individuals with high idealism maintain firm ethical standards, especially in professional contexts. Forsyth (1992) found that idealists are more likely to critically evaluate unethical behavior and express strong disapproval. From an attribution perspective, idealists may be predisposed to assign moral responsibility internally, reinforcing a stricter interpretation of ethical norms. Several studies (e.g., Alfitriani et al., 2021; Sari & Fauzihardani, 2023) confirm that idealistic students exhibit stronger ethical perceptions, yet little is known about what fosters idealism – academic exposure or attributional tendencies could play a role.

**Relativism**

In contrast to idealism, relativism posits that moral judgments are context-dependent, with no universal ethical truths. Forsyth (1992) and Comunale et al. (2006) found that individuals high in relativism are more tolerant of ethical breaches, particularly when cultural or situational factors justify the behavior. This flexibility may stem from an external attribution style – relativists may see unethical actions as influenced by norms or pressures rather than individual intent. However, findings on relativism's influence are mixed: while Alfitriani et al. (2021) reported a positive relationship with ethical perceptions, Velinda et al. (2023) and Ismanto (2019) found that relativism undermines ethical awareness. These discrepancies may reflect methodological differences, sample characteristics, or the operationalization of ethical perception.



### **Love of Money**

Love of Money describes the degree to which individuals prioritize financial gain, often at the expense of ethical standards. Tang and Chiu (in Laila Megiskar) argue that this orientation can promote unethical behavior by fostering greed and justifying dishonest actions. Kurniawan & Widianaputra and Pradanti (in Yusra & Utami) similarly found that a strong desire for wealth can lead individuals to compromise their moral values. From a behavioral ethics perspective, love of money may correlate with moral disengagement—individuals may rationalize unethical choices as necessary for success. However, some findings (Alfitriani, 2021) suggest this relationship is not always significant, possibly due to mediating factors like ethical education or personal value systems. Indicators such as financial control, social influence, and monetary motivation highlight the complex interplay between materialism and ethical cognition.

### **Academic Experience**

Academic experience encompasses all formal and informal educational activities, including coursework, research, internships, and interactions with peers and faculty (Colby et al., 2007). It shapes intellectual growth, ethical understanding, and professional identity. Core components include curriculum engagement, faculty interactions, collaborative projects, extracurricular participation, research involvement, practical training, and resource utilization. Indicators such as GPA, participation in extracurricular activities, internship experiences, faculty mentorship, and group collaborations reflect the depth of a student's academic development and their ethical and intellectual formation.



## Hypothesis Development

### The Influence of Idealism on Accounting Students' Ethical Perceptions

Idealism, which emphasizes moral values and noble objectives, can enhance accounting students' ethical perceptions. Students with a high level of idealism tend to uphold integrity and honesty in accounting decision-making and demonstrate heightened sensitivity to professional ethical principles. According to Alfitriani et al. (2021), students exhibiting a high degree of idealism display firm ethical behavior due to a strong understanding of ethics. Sari and Fauzihardani (2023) similarly found that higher levels of idealism are associated with stronger ethical perceptions among students. Based on this discussion, the following hypothesis is formulated:

**H1:** Idealism has an influence on the ethical perceptions of accounting students.

### The Influence of Relativism on Accounting Students' Ethical Perceptions

Relativism, which rejects absolute moral values and adjusts behavior according to societal norms, may lead to a decline in students' ethical perceptions as ethical standards become more subjective. Alfitriani et al. (2021) found that relativism positively influences ethical perceptions, whereas Velinda et al. (2023) reported the opposite, indicating that relativism undermines ethical perceptions. Ismanto (2019) also identified that relativism impacts students' perceptions regarding ethical crises. Based on this discussion, the following hypothesis is proposed:

**H2:** Relativism has an influence on the ethical perceptions of accounting students.



### **The Influence of Love of Money on Accounting Students' Ethical Perceptions**

Love of Money reflects an individual's strong attachment to wealth, which may adversely affect ethical perceptions. Wijayanti et al. (2022) demonstrated that an excessive love of money diminishes students' ethical perceptions. Similarly, Wade et al. (2019) confirmed that Love of Money correlates with unethical behavior and salary dissatisfaction. However, Alfitriani (2021) found that Love of Money does not have a significant impact on students' ethical perceptions. Based on this discussion, the following hypothesis is formulated:

**H3:** Love of Money has an influence on the ethical perceptions of accounting students.

### **The Influence of Academic Experience on Accounting Students' Ethical Perceptions**

Academic experience within accounting education plays a crucial role in shaping ethical perceptions, as it deepens students' understanding of moral dilemmas. However, research by Kusumaning (2019) indicated that academic performance, as measured by GPA, does not significantly affect students' ethical perceptions. In contrast, Himmah (2020) found that ethical knowledge has a significant impact, whereas Mirna and Bambang (2019) reported that ethics education does not significantly influence ethical perceptions. Based on this discussion, the following hypothesis is proposed:

**H4:** Academic experience has an influence on the ethical perceptions of accounting students.



## RESEARCH METHOD

This study adopts a quantitative correlational design to explore the influence of idealism, relativism, love of money, and academic experience on the ethical perceptions of accounting students at Universitas Muhammadiyah Surakarta. A quantitative approach is appropriate given the study's objective to test hypothesized relationships between clearly defined variables using statistical methods. The correlational design specifically facilitates the identification of associative patterns among ethical attitudes and personal or academic factors, offering empirical insights relevant to behavioral and educational contexts.

The target population consisted of 945 active undergraduate accounting students from the 2021 and 2022 cohorts. A convenience sampling technique was employed due to logistical constraints and accessibility considerations. While this non-probability method may introduce sampling bias and limit generalizability, it is often used in behavioral research where random sampling is impractical. To mitigate this limitation, inclusion criteria were applied: participants had to be currently enrolled in the accounting program, actively taking ethics-related courses, and willing to participate voluntarily. Out of the total population, 270 students completed the survey and were included in the final analysis.

Primary data were collected using an online self-administered questionnaire composed of structured items measuring five constructs: ethical perception, idealism, relativism, love of money, and academic experience. Items for idealism and relativism were adapted from Forsyth's (1980) Ethics Position Questionnaire, while love of money was measured using an instrument developed by Tang (1992). Ethical perception items were designed with reference to prior studies in accounting ethics education, and academic experience was



assessed through items related to students' involvement in coursework and ethics discussions. Each construct consisted of 4–6 items measured on a five-point Likert scale ranging from “strongly disagree” to “strongly agree.” A pilot test was conducted with 30 students to assess item clarity and reliability before full deployment.

Instrument validity was ensured through content validation by academic experts, and construct validity was evaluated using factor loadings from exploratory analysis. Reliability was assessed using Cronbach’s alpha, with all constructs exceeding the recommended threshold of 0.70, indicating internal consistency.

To ensure the robustness of the regression analysis, classical assumption tests including normality, multicollinearity, and heteroscedasticity—were performed. Hypothesis testing was conducted through multiple linear regression to evaluate both the individual and joint effects of the independent variables on ethical perception. The significance of each predictor was assessed using the t-test, while overall model fit was evaluated with the F-test. The coefficient of determination ( $R^2$ ) was used to quantify the proportion of variance in ethical perception explained by the model.

## **RESULTS AND DISCUSSION**

### **Data Description**

This study utilizes primary data collected through an online questionnaire using Google Form, distributed from February to March 2025 using the convenience sampling method. Distribution was carried out through the WhatsApp group of accounting students from the 2021 and 2022 intakes, as well



as directly to students who could be reached physically. Details of the questionnaire returns are shown in Table 1.

**Table 1.**  
**Questionnaire Return Rate**

Description	Total	Percentage
Questionnaires distributed	315	100%
Questionnaires not returned	210	66.67%
Questionnaires used	105	33.33%

Source: processed primary data, 2025

The low response rate is thought to be triggered by lack of participation, limited digital communication reach, internet connectivity constraints, and respondents who did not complete the questionnaire. Therefore, only 105 complete questionnaires were analyzed.

**Respondent Characteristics**

**Table 2.**  
**Respondent Characteristics Based on Gender and Enrollment Year**

Characteristic	Category	Frequency	Percentage
Gender	Male	31	29.5%
	Female	74	70.5%
Enrollment Year	2021	74	70.5%
	2022	31	29.5%

Source: Processed Primary Data, 2025

The majority of respondents were female (70.5%) and came from the class of 2021 (70.5%).



## Descriptive Statistics

**Table 3.**  
**Descriptive Statistics Results**

<b>Variable</b>	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
Idealism	105	12	25	21.8095	2.80143
Relativism	105	11	25	19.8190	3.20391
Love Of Money	105	12	25	20.7519	3.10868
Academic Experience	105	12	25	19.9714	2.69778
Ethical Perception	105	14	25	22.1429	2.37547

Source: processed primary data, 2025

Idealism shows a high tendency with low variation. Relativism and Love of Money reflect variations in ethical judgments and financial motivations. Academic experience and ethical perceptions are also positive and consistent.



Validity Test

Table 4. Validity Test Results

No	Variable	Item	Correlation	Sig. (2-tailed)	Information
1.	PE (Y)	Y.1	0,826	<0,001	Valid
		Y.2	0,836	<0,001	
		Y.3	0,820	<0,001	
		Y.4	0,742	<0,001	
		Y.5	0,701	<0,001	
2.	Ide (X1)	X1.1	0,669	<0,001	Valid
		X1.2	0,695	<0,001	
		X1.3	0,717	<0,001	
		X1.4	0,659	<0,001	
		X1.5	0,713	<0,001	
3.	Rel(X2)	X2.1	0,538	<0,001	Valid
		X2.2	0,708	<0,001	
		X2.3	0,727	<0,001	
		X2.4	0,750	<0,001	
		X2.5	0,718	<0,001	
4.	LOM (X3)	X3.1	0,595	<0,001	Valid
		X3.2	0,726	<0,001	
		X3.3	0,751	<0,001	
		X3.4	0,666	<0,001	
		X3.5	0,733	<0,001	
5.	PA (X4)	X4.1	0,826	<0,001	Valid
		X4.2	0,836	<0,001	
		X4.3	0,820	<0,001	
		X4.4	0,742	<0,001	
		X4.5	0,701	<0,001	

Source: processed primary data, 2025

Referring to table 4 above, it is known that all items or statement items



used to measure the Variables in this study are declared valid because the sig. value (2-tailed) is  $0.000 < 0.05$  and the Correlation value or has higher number compared to (0.192).

**Reliability Test**

**Table 5.**  
**Reliability Test Results**

Variable	Cronbach Alpha	Alpha Coefficient	Status
Idealism	0,749	0.60	Reliable
Relativisme	0.746	0.60	
Love Of Money	0.725	0.60	
Academic Experience	0.701	0.60	
Ethical Perception	0.845	0.60	

Source: processed primary data, 2024

Referring to the results of the reliability test in table 5 with the Cronbach's Alpha approach, it can be seen that all variables indicate a number above 0.60. This confirms that the questionnaire applied has a good level of reliability.

**Classical Assumption Test**

**Normality Test**

**Table 6.**  
**Normality Test Results**

One-Sample Kolmogorov-Smirnov Test		
		<b>Unstandardized Residual</b>
N		105
Normal Parameters <sup>a,b</sup>	Mean	0.0000000
	Std. Deviation	1.99479865
Most Extreme Differences	Absolute	0.060
	Positive	0.045
	Negative	-0.060
Test Statistic		0.060
Asymp. Sig. (2-tailed)		.200d

Source: processed primary data, 2025

Referring to Table 6, the Kolmogorov-Smirnov statistical output shows



that the Asymp. Sig (2-tailed) score is 0.200, which is stated to have successfully passed the score of 0.05. The test identified that the classical assumptions were met, so it can be stated that the data is normally distributed.

**Multicollinearity Test**

**Table 7.**  
**Multicollinearity Test Results**

Model	Collinearity Statistics	
	Tolerance	VIF
Idealism	0.736	1.359
Relativisme	0.755	1.324
Love Of Money	0.836	1.196
Academic Experience	0.760	1.315

Source: processed primary data, 2025

Referring to Table 7 above, it shows that the tolerance value for all independent variables is higher than 0.1 and the VIF value is lower than 10. Therefore, it can be stated that there is no collinearity in all variables, so the test is worth continuing.

**Heteroscedasticity Test**

**Table 8.**  
**Heteroscedasticity Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,820	1,134		3,369	0,001
Idealism	-0,02	0,047	-0,004	-0,32	0,975
Relativisme	-0,022	0,041	-0,062	-0,547	0,586
Love Of Money	-0,056	0,040	-0,151	-1,411	0,161
Academic Experience	0,028	0,048	-0,066	-0,586	0,559

Source: processed primary data, 2025

Referring to table 8, the results of the heteroscedasticity test with the



Glesjer test approach can be identified that the significance value of all variables is higher than 0.05. Thus, it can be stated that the entire variable has no indication of heteroscedasticity. Therefore, all variables used have homogeneity of variance from the residuals in all observations.

**Hypothesis Testing**

**Multiple Regression Analysis**

**Table 9.**  
**Results of Multiple Regression Analysis**

Variable	Regrs.Coefficient (b)	Std. Error	Beta	t count	Sig	Information
(Constant)	9,655	1,998		4,832	<,001	
Idealism	0,207	0,083	2,496	2,496	0,014	H1 accepted
Relativism	0,088	0,072	0,118	1,224	0,224	H2 rejected
Love Of Money	0,048	0,070	0,063	0,687	0,494	H3 rejected
Academic Experience	0,262	0,085	0,297	3,088	0,003	H4 accepted
R2	0,295					
Fcount	10,452					
Sign. F	<0,001					
Adjusted R Square	0,267					

Source: processed primary data, 2025

Referring to table 9 above, it is known that the multiple regression model obtained is as shown below:

The constant value of 9.655 indicates that when all independent variables (Idealism, Relativism, Love of Money, and Academic Experience) are zero, the Ethical Perception of accounting students is 9.655, suggesting a baseline Ethical Perception that exists even without the influence of these variables. The positive regression coefficient for Idealism (0.207) indicates that a one-unit increase in Idealism will increase Ethical Perception by 0.207, with other variables held

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constant. Given the significance level of 0.014 ( $p < 0.05$ ), the effect is significant, thus supporting H1. This confirms that Idealism is an important factor in shaping the Ethical Perception of accounting students. In contrast, the regression coefficient for Relativism (0.088) suggests a positive but insignificant effect on Ethical Perception, with a p-value of 0.224 ( $p > 0.05$ ), leading to the rejection of H2. Similarly, the Love of Money variable shows a positive but insignificant effect (coefficient = 0.048,  $p = 0.494$ ), resulting in the rejection of H3. Finally, the positive coefficient for Academic Experience (0.262) indicates that a one-unit increase in Academic Experience will raise Ethical Perception by 0.262, with other variables held constant. The significance level of 0.003 ( $p < 0.05$ ) supports the acceptance of H4, demonstrating that Academic Experience is a key factor in shaping the Ethical Perception of accounting students.

### **F Test**

Based on Table 9, the F-value of 10.452 with a significance level (p-value) less than 0.001 indicates that the independent variables of Idealism, Relativism, Love of Money, and Academic Experience collectively have a significant effect on accounting students' Ethical Perception. The result suggests that these variables simultaneously explain the variation in Ethical Perception at a statistically significant level.

### **R Square Test**

Table 9 shows an R-Square value of 0.295, indicating that 29.5% of the variation in accounting students' Ethical Perception is explained by the four independent variables. The Adjusted R-Square of 0.267, which accounts for the number of variables and sample size, reveals that the model effectively explains 26.7% of the variation. The remaining 73.3% is attributed to other factors not



examined in this study, suggesting the presence of other influential elements.

### **T Test**

Referring to Table 9, the research findings are interpreted as follows: 1) Idealism shows a t-value of 4.832, exceeding the t-table value of 1.9839, with a significance score of 0.014, which is below the 0.05 threshold, indicating that H1 is accepted. 2) Relativism displays a t-value of 1.224, lower than the t-table value of 1.9839, with a significance score of 0.224, which exceeds the 0.05 threshold, leading to the rejection of H2. 3) Love of Money shows a t-value of 0.687, lower than the t-table value of 1.9839, with a significance score of 0.494, above the 0.05 threshold, resulting in the rejection of H3. 4) Academic Experience demonstrates a t-value of 3.088, higher than the t-table value of 1.9839, with a significance score of 0.03, which is below the 0.05 threshold, confirming the acceptance of H4.

### **The Influence of Idealism on Accounting Students' Ethical Perception**

The results of the test indicate that Idealism has a positive and significant effect on accounting students' Ethical Perception (sig.  $0.014 < 0.05$ ). This suggests that students with higher levels of Idealism are more inclined to assess actions as right or wrong based on strong Ethical Perception. These findings are consistent with the research of Alfitriani et al. (2021) and Hendra Tanjung and Andri Indrawan (2022), which concluded that students with high Idealism are more likely to reject unethical behavior in the accounting profession. Similarly, Sari & Fauzihardani (2023) found that students with high Idealism are more decisive in evaluating ethical violations.

### **The Influence of Relativism on Accounting Students' Ethical Perception**

The results indicate that Relativism does not significantly influence accounting students' Ethical Perception (sig.  $0.224 > 0.05$ ), meaning that students



with high or low levels of Relativism do not show differences in evaluating accounting ethics. This finding contradicts the research of Alfitriani et al. (2021) and Ismanto (2019), which found a positive effect of Relativism on Ethical Perception. However, this result aligns with Velinda et al. (2023), who suggested that higher Relativism leads to worse Ethical Perception, indicating that the effect of Relativism on ethics is contextual and may vary depending on social and educational environments.

### **The Influence of Love of Money on Accounting Students' Ethical Perception**

The test results show that Love of Money does not significantly affect accounting students' Ethical Perception (sig. 0.494 > 0.05), indicating that students' affection for money does not determine how they assess the ethics of the accounting profession. This aligns with Alfitriani (2021), who argued that students in academic settings are not yet fully exposed to the ethical dilemmas of the workplace. However, this finding contradicts the research of Putri Aniatul Jannah et al. (2023) and Wijayanti et al. (2022), who stated that Love of Money negatively influences Ethical Perception.

### **The Influence of Academic Experience on Accounting Students' Ethical Perception**

The results demonstrate that Academic Experience has a positive and significant effect on accounting students' Ethical Perception (sig. 0.003 < 0.05), meaning that more academic experience leads to greater awareness of ethics in the accounting profession. This supports the findings of Himmah (2020), which indicated that Academic Experience strengthens students' ethical understanding. Additionally, Ewi & Kusumaning (2019) found that students with higher academic involvement have better Ethical Perception, while Fitri Lutfia Zahroh



& Fitri Hilmiyati (2024) concluded that higher academic involvement, such as good GPA, internship experience, organizational participation, and academic interaction, forms a stronger moral and ethical foundation.

## CONCLUSION

This study investigates the influence of Idealism, Relativism, Love of Money, and Academic Experience on accounting students' Ethical Perception. The results indicate that Idealism significantly shapes students' ethical perceptions, with higher levels of Idealism corresponding to stronger ethical views. This finding supports Hypothesis 1 (H1). In contrast, both Relativism and Love of Money were found to have no significant effect on Ethical Perception, suggesting that flexible ethical views and money orientation do not play a dominant role in shaping students' ethical judgments. Thus, Hypotheses 2 (H2) and 3 (H3) are rejected.

Academic Experience, however, emerged as a significant factor positively influencing Ethical Perception. Students with more extensive academic exposure exhibited a stronger ethical outlook, which confirms Hypothesis 4 (H4). These findings highlight the crucial role that academic training and exposure play in fostering ethical awareness among accounting students.

While the study contributes valuable insights, it has several limitations. First, the sample is limited to accounting students at Universitas Muhammadiyah Surakarta (UMS), restricting the generalizability of the results. Second, the model explains only 26.7% of the variation in Ethical Perception, indicating that other unexamined factors likely influence students' ethical views. Future research could explore additional variables, such as social norms, organizational culture,



religiosity, and internship experience, to provide a more comprehensive understanding of the determinants of Ethical Perception.

This study also offers a significant contribution to the existing literature, particularly in the Indonesian context, where research on ethical perception in accounting students is still limited. Additionally, the focus on undergraduate accounting students in a developing country provides a unique perspective on the factors influencing ethical decision-making in the field of accounting. Future studies could expand the sample to include students from other universities or different disciplines, which would enhance the external validity and applicability of the findings.

In conclusion, these results carry important implications for ethics education in accounting. Curriculum designers may consider incorporating strategies to further cultivate Idealism and leverage academic experience as key drivers of ethical behavior among students. Understanding how these factors influence ethical perceptions can help foster a more ethically responsible generation of accounting professionals.

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