

Analysis of Effect of Love of Money, Machiavellian and Gender Properties on Ethical Perception of Accounting Students

Rina Y. Asmara
 Economics and Business Faculty, Mercubuana University

Abstract

This study aims to identify and analyze the influence of pressure, Opportunity and This study aims to test 1) To determine the effect Love Of Money Against Perception Ethical Accounting Students in Environmental University Mercubuana, 2) To determine the influence of nature Machiavellian Against Perception Ethical Accounting Students in Environmental University Mercubuana and 3) To determine the effect of Gender Against Perception Ethical Accounting Students Environmental studies at Mercubuana .. Respondents in this study is the University accounting student Mercubuana scientific field of accounting. Data were collected using a questionnaire survey method. The samples used were 100 respondents with convinience sampling method. Data were analyzed using multiple regression analysis. The results showed that gender and the nature of the Machiavellian influence the perception of the ethical environment of accounting students at the University of Mercubuana but not love of money.

Keywords: Ethical Perceptions, Love Of Money, Machiavellian nature, gender.

I. Introduction

1.1 Background

In IHPS-1 BPK Year 2015 that the examination results contain findings, conclusions, and recommendations. Each of the findings may consist of one or more issues¹, namely the weakness of the internal control system (SPI) and / or non-compliance with the provisions of the legislation. Noncompliance may result in state losses, potential state losses, lack of acceptance, administrative deviations, inefficiencies, inefficiencies, or ineffectiveness. The issue of non-compliance resulting in state losses, potential losses to the state and a lack of revenue is a non-compliance issue that has financial impact. While administrative irregularities and non-compliance issues resulting in inefficiency, inefficiency, and ineffectiveness are non-compliance issues that have no financial impact. As for, issues containing indications of criminal elements are submitted to authorized agencies separately and not contained in this overview. The following Table 1.1 Number of Reports of Examination Result (LHP) and Audit Agency Audit Finding (BPK) Review:

Money is a very important aspect of everyday life and is often used to measure success. Tang (1992) introduces the concept of "the love of money" as a psychological literature that is a measure of one's subjective feelings about money. The reason for the concept is none other than the importance of the function of money and the difference in one's perception of money. Love of money measures how much a person's love for money will have an effect on his ethical perceptions. Tang (1988) found a measurement concept of Money Ethic Scale (MES) aimed at measuring one's subjective feelings toward money.

Government / Type of Examination	Amount of LHP	Number of findings
Central government	117	1.637
Audit	97	1.519
PDTT	20	118
Local government	518	8.019
Audit	504	7.888
Performance Check	3	17.114
PDTT	11	
BUMN and Other Agency	31	498
Audit	6	66
Performance Check	2	23
PDTT	23	409
TOTAL	666	10.154
Audit	607	9.473
Performance Check	5	40
PDTT	54	641

Sources: IHPS 1 Tahun 2015_www.bpk.go.id

Yanti (2012) Machiavellianis is part of the individual personality related to job choice, as one approaches to the work as well as their interactions with colleagues (Holland 1968, 1973). Personal characteristics influence both success and failure in the workplace (Mynatt et al., 1997) where the personality corresponds to the behavior

required in the job. In the accounting profession, the accountant's ethical code governs the performance of professional services provided by IAI members and the penalties imposed in case of failure to comply with the rules. One of the most important differences between a job in general and a job called a profession is a job called a profession requiring its members to follow the established codes of conduct (Norris and Niehbuhr 1984). Thus, for accountants, success in the profession is influenced by the personal characteristics of the individual who facilitates himself to obey the accountant's ethical code.

Normadewi (2012) The approach used to describe the effect of gender on unethical behavior is the structural approach and socialization approach. The structural approach states that the differences between men and women are caused by early socialization of work and other role needs. The approach of gender socialization states that men and women bring different sets of values into a work environment and into the learning environment (Coate and Frey, 2000 in Normadewi 2012). Gilgan (1982) in Richmond (2001) took male and female samples in order to conduct an ethical evaluation. The study shows that men tend to pay attention to what they are doing so that they focus more on the rules.

Based on the above description, the authors conducted a study with the title "Analysis of the Influence of Love Of Money, Machiavellian Properties And Gender Against the Ethical Perception of Accounting Students".

1.2 Research Objectives

The purpose of this study is to prove empirically about:

- 1) To know the effect of Love Of Money Against The Ethical Perception Of Accounting Students In Mercubuana University Environment.
- 2) To know the effect of Machiavellian Properties on the Ethical Perception of Accounting Students in University of Mercubuana
- 3) To know the effect of Gender Against the Ethical Perception of Accounting Students In Mercubuana University

1.3 Urgency Research

Moral Crisis and Public Confidence in Accounting Profession and students who want career in accounting can know more about various accounting scandal that happened in Indonesia and Abroad. In addition, with this research is expected they will be more aware of the various scandals that occur in the field of accounting and if they plunge into the accounting profession, then they can meghindari occurrence of professional ethical crisis

II. LITERATURE REVIEW

2.1 Theory of Attitude and Behavior

Noviani (2014) The theory states that behavior is determined by what people want to do (attitude), what they think they will do (social rules), what they can do (habits) and with the consequences of their behavior Think. Attitudes concerning the cognitive component are related to belief, while the affective component has a likes or dislikes connotation. Attitudes also serve a useful thing or a satisfactory need function.

Krech and Krutchfield (in Rimawati, 2011: 13) state that Attitude is a state in which man moves to act, accompanies the human with certain feelings in response to objects formed on the basis of experience-experience. Someone shapes attitudes from personal experiences, parents, community role models, and social groups. When the first person learns attitudes becomes a form of personal part of the individual that helps the consistency of behavior. Accountants must understand attitude in order to understand and predict behavior. Ludigdo (in Rimawati, 2011: 13) Ethical behavior is behavior that conforms to generally acceptable social norms, relating to Relate to useful and harmful actions. Personality behavior is a characteristic of individuals in adjusting to the environment, which includes the nature, abilities, values, skills, attitudes, and intelligence that arise in the pattern of one's behavior. It can be concluded that behavior is a manifestation or manifestation characteristics characteristics of a person in adjusting to the environment. The Theory of Attitude and Behavior theory developed by Triandis (in Rimawati, 2011: 13) is seen as an underlying theory for explaining independence.

2.2 Ethical Perceptions

Perception as a response (acceptance) directly from something, or is the process someone knows some things through the five senses (<http://kbbi.web.id/perception>, accessed May 22, 2013). Meanwhile, according to Gibson (1996) in Dewi (2010) perception is a process of a person to understand the environment that includes people, objects, symbols, and so on that involves cognitive processes. Cognitive is the mental processes or activities of the mind in searching, discovering, or knowing and understanding information. Each individual has a different interpretation of receiving and responding to information, so each individual with a different cognitive has different perceptions. The cognitive process is the process of acquiring knowledge in life gained through experience (<http://bahasa.kompasiana.com>, accessed April 4, 2013).

Perception is defined as the state of how one interprets events, objects, and people (Siegel 1989).

Perceptions are influenced by three factors including situational factors, perception factors, and object factors (Robbins and Judge, 2007). Ethical persepi in this research is interpreted as one's view in view of accounting fraud that happened. Based on the theory put forward by Robbins and Judge (2007) factors - factors that affect a person's perceptions related to independent variables contained in this study. Gender and ethnic background variables fall into the category of social circumstances included in the situation factors. Educational variables fall into the experience category as well as the income variables that fall within the background category (the object factor).

2.3 Love Of Money

As we know, money is one of the most important instruments of trade in goods or services. Because money is a commonly accepted means of exchange so that someone who has money can fulfill his life, be it clothing, food and boards. We can buy anything that is sold as long as there is money, but did you know that money for its users have different social meanings

The existence of money is also considered bad for other researchers and tends to contribute negatively to the owner. Vohs et al. (2006) in his literature says that the presence of money increases the attitude of independence in which people prefer to be free from dependence and dependence on others, so that it can reduce the mutual need of each other, then rarely ask for help and rarely help others. People who rate high on money will become more private, selfish, socially isolated, have higher psychological stress, lower happiness, worse mental health and physical, less open to others, and less care for humanity and spirituality Than those who rate low on money (Kasser, 2002; in Tang, 2010).

All of the above explanations relate to how a person's attitude toward money, if he values high money or loves money, then he will pursue money and tend to do various ways to earn more money both in an ethical and unethical way, Low rate against money is not too eager to earn a lot of money.

Based on this argument, Tang (1992) introduces the latest scale of Money Ethic Scale (MES), in this scale money is measured as a symbol of achievement and success, with six major factors indicating how meaningful money is to a person, these factors are: , Bad attitudes, achievements, respect, budget (money management), and freedom. From that scale Tang and his colleagues then select the factors that exist in the MES and then expand it so that the Love of Money Scale (LOMS) appears. Love of Money (LOM) is part of the MES and is used to measure the subjective feelings of the individual toward money, in which there are four special factors: motivator, success (success), importance of money, and wealth. The LOM scale connects money to one's greed by measuring individual values, desires and appreciations, then also assessing the meaning and importance of money for each individual. People who score high on love of money tend to want to be richer, manage money carefully, think money is an important symbol of success, and motivated to earn more money no matter what.

Tang and his colleagues (2011) also found that LOM positively affects personal financial optimism, they conclude that a person who loves money always thinks positively and optimistically that his personal finances (such as salary, severance, THR, etc.) will always go up every Year, therefore he is willing to work hard in order to achieve this.

2.4 The properties of Machiavellin

The Machiavellian nature was introduced by a political philosopher from Italy named Niccolo Machiavellian (1469-1527). The name Machiavellian, then associated with a bad thing to justify the way in achieving goals. Machiavellian nature is a belief or perception that is believed about the relationship between personal. This perception will form a personality that underlies the behavior in dealing with others. Hunt and Chonko (1984) suggest that Machiavellian properties have a negative tendency, at least showing an unethical way to manipulate others to achieve one's goals. The Machiavellian personality has a tendency to manipulate others and is very low in respect for others. Ghosh and Crain (1996) in Purnamasari (2006) argue that individuals with high Machiavellian traits tend to take advantage of situations to gain personal gain and have more desire to disobey rules.

The Machivellian personality is described by Christie and Geis (1980) in Richmond (2001) as a personality that has less affection in personal relationships, neglects conventional morality, and exhibits low ideological commitment. Purnamasari and Advensia (2006) stated that individuals with high Machiavellian properties tend to lie more. The Machiavellian personality has a tendency to manipulate others, very low in respect for others. Machiavellian is usually associated with a manipulative individual, using persuasive behavior to achieve personal and usually aggressive goals.

A business environment that demands strategic and competitive thinking makes winning metaphor a common thing. This mindset-like mindset creates behaviors that lead to the Machiavellian. In contrast to the business profession, for the profession of the Machiavellian personality accountant is a threat. The accounting profession is required to have even more ethical responsibility than any other responsibility.

2.5 Gender

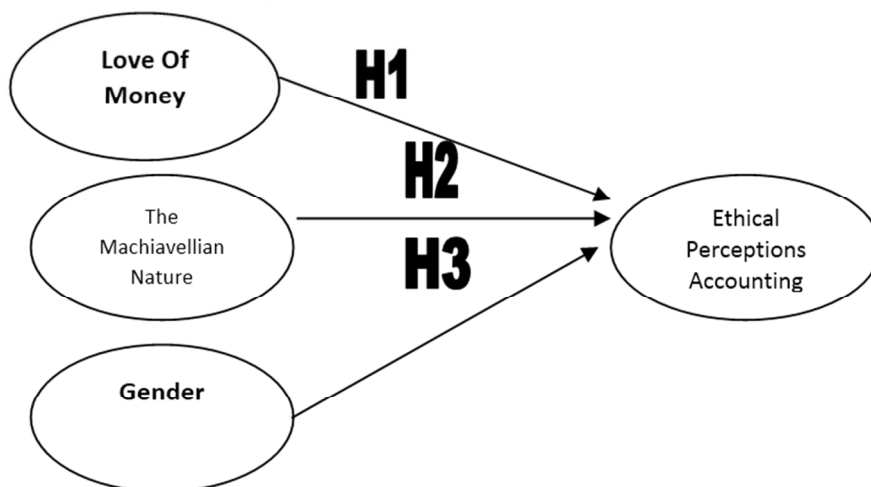
Gender is an inherent trait of men and women who are constructed socially and culturally (Fakih, 2001). Schowalter (1989) in Hastuti (2007) defines gender rather than the differentiation of men and women from socio-cultural constructions, but rather emphasizes the analytical concept used to explain something.

Benzt et al. (1989) in Ameen et al. (1996) describes two alternative approaches to gender in determining ethical behavior. First, the approach of gender socialization, in which men and women bring different values and norms into the work that will influence men and women in making decisions. Men will compete for success and tend to violate rules because men perceive achievement as a competition. Women are typically socialized by communal values that are reflected in the form of concern for others, selfless and focused on the execution of duties with good and harmonious working relationships. Secondly, the structural approach in which men and women in relation to their roles in a particular position show the same ethical behavior priorities.

2.6 Framework for Introduction and Preliminary Study

The framework for this research is:

Figure 2.1. Conceptual Framework



Several preliminary studies presented Noviani (2014) based on research that has been done, This study tested six hypotheses with the conclusion of two accepted hypothesis and four hypotheses rejected. The results showed that the students of gender influence on the ethical perception of accounting students but not in love of money. While the variables of education, economic background, and ethnic background have no effect on love of money. The variable of love of money as intervening variable proved to have an effect on love of money.

Agus Budi (2011) The results and discussion in this study indicate that students' perceptions about Machiavellian properties have positive and significant influence on dysfunctional behavior, and moral development has a negative and significant influence on dysfunctional behavior.

Jurica, et al (2012) The results of hypothesis testing show that only emotional intelligence that affect the ethical behavior of accounting students University of Bakrie. These results support Aristotelian ethical arguments that emphasize the influence of character and practical wisdom (emotional intelligence) on individual ethical behavior. Thus, the results of this study underscore the importance of developing moral character in accounting education.

Elegant (2013) The results of the analysis in this study indicate that the idealism, gender, and level of knowledge about the profession of public accountants and accounting scandals affect the perception of accounting students about ethical scandals auditors and corporate managers. Meanwhile, the variable relativism affect the perception of accounting students about the ethical scandal of auditors and corporate managers. Furthermore, this study was developed by exploring the expositions of accounting students about their perceptions of ethical scandals of auditors and corporate managers on the basis of spiritual and emotional dimensions. It indicates that the high idealism of accounting students may be shaped by an educational environment full of spiritual values. The high degree of relativism of accounting students indicates there is an emotional association in providing ethical considerations regarding the ethical scandals of auditors and corporate managers.

2.6 Hypothesis

The hypothesis is a temporary answer to the problem under study and the truth needs to be tested empirically. This study uses a causal hypothesis study that states the influence of a variable on other variables.

1. The Influence Of Love Of Money To The Ethical Perception Of Accounting Students

Tang (1992) introduces the latest scale of Money Ethic Scale (MES), in this scale money is measured as a

symbol of achievement and success, with six major factors demonstrating how meaningful money is to people, these factors are: good manners, bad attitudes, Achievement, respect, budget (money management), and freedom. Noviani (2014) based on research that has been done, This study tested six hypotheses with the conclusion of two accepted hypothesis and four hypotheses rejected. The results showed that the students of gender influence on the ethical perception of accounting students but not in love of money. While the variables of education, economic background, and ethnic background have no effect on love of money. The variable of love of money as intervening variable proved to have an effect on love of money. Based on the description, the hypothesis of this study as follows:

H1: Love Of Money Affects Against The Ethical Perception Of Accounting Students In Mercubuana University Environment,

2. The Effect of Machiavellian Behavior on Student's Ethical Perception of Accounting

The Machiavellian personality has a tendency to manipulate others and is very low in respect for others. Ghosh and Crain (1996) in Purnamasari (2006) argue that individuals with high Machiavellian traits tend to take advantage of situations to gain personal gain and have more desire to disobey rules.

Agus Budi (2011) The results and discussion in this study indicate that students' perceptions about Machiavellian properties have positive and significant influence on dysfunctional behavior, and moral development has a negative and significant influence on dysfunctional behavior. Based on the description, the hypothesis of this study as follows:

H2: The Nature of Machiavellin Affects Against the Ethical Perception of Accounting Students In Mercubuana University.

3. The Influence of Gender Against the Ethical Perception of Accounting Students

Gender is an inherent trait of men and women who are constructed socially and culturally (Fakih, 2001). Schowalter (1989) in Hastuti (2007) defines gender rather than the differentiation of men and women from socio-cultural constructions, but rather emphasizes the analytical concept used to explain something. Elegant (2013) The results of the analysis in this study indicate that the idealism, gender, and level of knowledge about the profession of public accountants and accounting scandals affect the perception of accounting students about ethical scandals auditors and corporate managers. Meanwhile, the variable relativism affect the perception of accounting students about the ethical scandal of auditors and corporate managers. Furthermore, this study was developed by exploring the expositions of accounting students about their perceptions of ethical scandals of auditors and corporate managers on the basis of spiritual and emotional dimensions. It indicates that the high idealism of accounting students may be shaped by an educational environment full of spiritual values. The high degree of relativism of accounting students indicates there is an emotional association in providing ethical considerations regarding the ethical scandals of auditors and corporate managers. Based on the description, the hypothesis of this study as follows:

H3: Gender Affects Against the Ethical Perception of Accounting Students In Mercubuana University Environment

III. PURPOSE AND RESEARCH BENEFITS

3.1 Research Objectives

The purpose of this study is to prove empirically about:

- 1) To know the effect of Love of Money against the Ethical Perception of Accounting Students in Mercubuana University Environment.
- 2) To know the effect of Machiavellian Properties on the Ethical Perception of Accounting Students in University of Mercubuana
- 3) To know the effect of Gender Against the Ethical Perception of Accounting Students In Mercubuana University

3.2. Benefits of research

This research is expected to be an input for educators in the field of accounting scholarship. Educators are expected to develop the concept of ethics education with more attention to moral development or the development of ethical considerations of students. Thus, educators can shape students' ethical behavior as candidates for accountants early on.

IV. RESEARCH METHODS

4.1 Research Methods

This study uses a causal research method that aims to meguji about the influence, between a variable (Indenpenden / X_n) with other variables (Dependent Variable / Y_n). In this case it consists of: X_1 = Love Of Money, X_2 = Macheavallin and X_3 = Gender as Independent variable and Y = Perception of Student of Accounting Ethics as Dependent variable. This research requires hypothesis testing with statistical test.

4.2 Definition and Operational Variables

Variables are everything that will be the object of observation in the research in the form of a concept that has variations in value. In this research will be revealed independent variable (independent variable) and dependent variable (dependent variable, independent variables are:

- a) Love Of Money (X1) as Independent variable
- b) The nature of Machiavellin (X2) as an independent variable
- c) Gender (X3) as Independent variable
- d) The Ethical Perception of Accounting Students (Y) as Dependent variables

Operational definition of a variable is a definition given to a variable by giving meaning, as well as providing an operational needed to measure that variable. The Operational Definition Variables used by the author in conducting the preparation of research are:

1. The Ethical Perception of Accounting Students

Perception is defined as the state of how one interprets events, objects, and people (Siegel 1989). Perceptions are influenced by three factors including situational factors, perception factors, and object factors (Robbins and Judge, 2007). Ethical persepi in this research is interpreted as one's view in view of accounting fraud that happened. The ethical perception of accounting students is measured by four items of questions in the form of accounting related cases that include the recognition of initial income, classifying long-term securities as current assets to improve current ratios, consignment inventories as assets, and contingent liabilities

2. Love Of Money

Love of money which is the measurement of one's value, or the desire for money but not to satisfy their needs (Arocas and Tang, 2004). Attitudes toward money are learned through the process of socialization in childhood through adulthood (Tang et al, 2005). Tang (1988) in introducing a concept for the psychological literature on the love of money is Money Ethic Scale (MES). MES contains 30 items of questions that generate six indicators in relation to the love of money that is good, evil, achievement, respect, budget, and freedom in order to measure one's feelings toward money.

3. The properties of Machiavellin

The Machiavellian personality is described by Christien and Geis (1980) in Richmond (2001) as a personality that has less affection in personal relationships, neglects conventional morality, and exhibits low ideological commitment.

4. Gender

In this study the gender in question is male and female. There is no specific measurement in terms of gender appraisal, the measurement is used to determine whether the difference between men and women in the way they view money. (Charismawati, 2011). For measurement of variable type of elamin is done by using dummy variable, that is for woman given code 0 and male is given code 1.

4.3 Population and Sample Research

Population refers to the entire group of people, events, or interests to be investigated (Now, 2006). The population used in this study is Student Strata (S1) Accounting in the Faculty of Economics and Business University of Mercubuana Jakarta and still quite active from 2012-2015. The sampling technique in this research is the technique of Convenience Sampling, by distributing questionnaires to the Students of Strata One (S1) of Accounting in Faculty of Economics and Business Universitas Mercubuana Jakarta who are in the Faculty of Economics and Business Universitas Mercubuana Jakarta. The reason for selecting this sampling technique is to facilitate the sampling process. (Fikriningrum, 2012: 34). Roscoe (1975) in the present (1992) who states that: 1. The number of samples sufficient for the study is in the range of 30 to 500. In studies using multivariate analysis (such as multiple regression analysis), the sample size should be at least 10 times greater than the number of independent variables. Meanwhile, Hair et al. (1998) states that the minimum number of samples to be taken when using multiple regression analysis techniques is 15 to 20 times the number of variables used. The number of samples is determined on terms as determined by the approach of Tabachnick and Fidell (1997) in (Hair, 1998) The required sample size is between 5 - 10 times the number of parameters. With the number of parameters of research, in this case is the number of constructors indicator of 20, then the number of respondents ideally is between 100-200 respondents.

4.4 Data Analysis Method

The method of analysis of research data as follows:

1. Test Validity and Realibility

A. Validity test

Validation test is used to measure the validity or validity of a questionnaire. The questionnaire is said to be valid if the question on the questionnaire is able to reveal something that will be measured by the questionnaire.

B. Test Reliability

Reliability test is a measuring tool for a stability and consistency of respondents in answering things related to construct - construct question which is an indicator of a variable and arranged in a form of questionnaire.

2. Descriptive Statistics Analysis

Descriptive statistics are statistics used to analyze data by way of describing or describing data that has been collected as is without intending to make conclusions that apply to the public or generalization.

3. Classic Assumption Test

A. Normality test

Normality test is used to determine whether the data is normally distributed or not. Normal level of data is very important, because with normally distributed data, then the data is considered to represent the population.

B. Test Multicollinearity

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (Independent). A good regression model should not be correlated between independent variables.

C. Heteroscedasticity Test

Heteroskedasticity test aims to test whether the regression model of variance inequality occurrence of one observation residual to another observation remains, then called Homoskedastisitas and if different is called Heteroscedasticity.

D. Autocorrelation Test

Auto correlation is often called serial correlation. This test is intended to know whether or not the correlation between annoying variables in a certain period with the previous period interrupt variable. The method of mendetek is autocorrelated by using Durbin Watson (D - W) test.

4. Hypothesis Testing

a. Coefficient of Determination Test (Test)

Coefficient determines to see how big variable X1, X2 and X3 have relation to variable Y, hence used coefficient of determination (Kd) which is correlation square.

b. Whole or Simultaneous Testing (F Test)

F test is done to know the relation of independent variable simultaneously to the dependent variable then used significant level 0,05.

c. Individual or Persial Testing (t-test)

To know the assumption or guess is true or not, then conducted a test called t test. Test t is a procedure that allows decisions, whether the decision is accepted or rejected on the assumption or hypothesis proposed. (Source Nila Hapsari, 2013)

d. Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine the effect of two or more independent variables with one dependent variable, whether each independent variable correlates positively or negatively to the dependent variable

V. ANALYSIS OF RESULT AND DISCUSSION

1. The Influence Of Love Of Money To The Ethical Perception Of Accounting Students

From the results of statistical tests t obtained value t arithmetic of 0.833 with a significant level of 0.673. This means that $t \text{ count} < t \text{ table}$ ($0,833 < 1,985$) and significant level $< 0,05$ ($0,673 > 0,05$) meaning Love Of Money does not significantly influence to ethical perception of accounting student at Mercubuana University, West Jakarta, especially Accounting Department S1 and D3. This research is not in line with research of Noviani (2014) based on research which have been done, This research tested six hypothesis with conclusion of two accepted hypothesis and four hypothesis rejected. The result showed that student of gender influence to ethical perception of accounting student but not on love of money While the variables of education, economic background, and ethnic background have no effect on the love of money. The variable of love of money as intervening variable proved to have an effect on to love of money .. Based on that matter, hence hypothesis can not be accepted as follows:

H1: Love Of Money Affects Against The Ethical Perception Of Accounting Students In Mercubuana University Environment

2. The Effect of Machiavellian Behavior on Student's Ethical Perception of Accounting

From the results of statistical tests t obtained value of t arithmetic amounted to 3.866 with a significant level of 0.003. This means $t \text{ count} > t \text{ table}$ ($3,866 > 1,985$) and significant level $< 0,05$ ($0,003 < 0,05$). This means that the nature of Macheavellin significantly influence the ethical perceptions of accounting students at Mercubuana University, West Jakarta, especially Accounting Department S1 and D3. This study is in line with Agus Budi's research (2011). The results and discussion in this study indicate that students' perceptions about Machiavellian properties have positive and significant influence on dysfunctional behavior, and moral development has a negative and significant influence on dysfunctional behavior. Based on this, the hypothesis can be accepted as

follows:

H2: The Nature of Machiavellin Affects Against the Ethical Perception of Accounting Students In Mercubuana University

3. The Influence of Gender Against the Ethical Perception of Accounting Students

From the results of statistical tests t obtained t count value of 2.540 with a significant level of 0.002. This means t count $>$ t table (2,540 $>$ 1,985) and significant level $<$ 0,05 (0,002 $<$ 0,05). This means that Gender influences significantly on the ethical perception of accounting students at Mercubuana University, West Jakarta, especially Accounting Department S1 and D3. This study is in line with the study of Elok (2013). The results of the analysis in this study indicate that idealism, gender, and level of knowledge about the profession of public accountant and accounting scandal affect the perception of accounting students about ethical scandal auditor and corporate manager. Meanwhile, the variable relativism affect the perception of accounting students about ethical scandal auditors and corporate managers and. Noviani (2014) based on research that has been done, This study tested six hypotheses with the conclusion of two accepted hypothesis and four hypotheses rejected. The results showed that the students of gender influence on the ethical perception of accounting students but not in love of money. . Based on this, the hypothesis can be accepted as follows:

H3: Gender Affects Against the Ethical Perception of Accounting Students In Mercubuana University Environment

VI. CONCLUSIONS AND RECOMMENDATIONS

6.1. Conclusion

This study aims to determine the effect of Love Of Money, Nature Macheavellin and Gender influence on the ethical perceptions of accounting students at the University of Mercubuana, West Jakarta, especially Accounting Department S1 and D3.

Based on the results of analysis and discussion of research, it can be concluded as follows:

1. Love Of Money has no significant influence on the ethical perception of accounting students at Mercubuana University, West Jakarta, especially Accounting Department S1 and D3. The results of this study provide empirical evidence that the ethical perceptions of accounting students are not influenced by the variable Love Of Money
2. The nature of Macheavellin has a positive and significant influence on the ethical perception of accounting students at Mercubuana University, West Jakarta, especially Accounting Department S1 and D3. The higher a person has character Macheavellin nature then the higher the ethical perception of accounting students are formed. The results of this study provide empirical evidence that the ethical perception of accounting students is influenced by the variable nature of Macheavellin
3. Gender has a positive and significant influence on the ethical perception of accounting students at Mercubuana University, West Jakarta, especially Accounting Department S1 and D3. The higher the Gender difference, the higher the ethical perception of accounting students is formed. The results of this study provide empirical evidence that the ethical perceptions of accounting students are influenced by gender variables

6.2. Suggestion

Based on the results of analysis, discussion and conclusions that have been described previously, the authors provide suggestions that can be used as input or consideration for the parties concerned as follows:

1. This research is expected to be useful for students, academics, as well as other researchers as well as to form ethical student characters even though the opportunities that exist out there offer and lead to the utilization to perform unethical acts in the field of accounting fraud.
2. To minimize the factor of Love Of Money and character of Macheavellin Nature, it is expected to change the mindset of students about money or material is not everything. That way, their mindset will change so that the act of cheating in accounting is minimized

Bibliography

- Agus Budi Setiawan (2011), "The Effect of Machiavellian Properties and Moral Development on Dysfunctional Behavior (Case Study of Accounting Students of Diponegoro University of Semarang), *Thesis not published*. Faculty of Economics and Business, Diponegoro University, Semarang
- Charismawati, C. D. (2011). Analysis of the Influence of Love of Money on the Ethical Perception of Accounting Students. *Thesis not published*. Faculty of Economics and Business, Diponegoro University, Semarang.
- Chen, Y. J and Tang, T.L.P (2006), "Attitude Toward and Propensity to Engage in Unethical Behavior: Measurement Invariant Across Major among University Students ". *Journal of Business Ethics*, Vol. 69, pp 77 - 93.

- Christiana, Hilda. (2005). Influence Aspects of Responsibility, Status of Position, Authority and Compensation in Career Development on Employee Performance of Ethnic Javanese and Ethnicity, China. *Thesis*, Master of Management Diponegoro University.
- Communale, C.L., Sexton, T.R. And Gara, S.C. (2006). "Professional Ethical Crises a Case Study of Accounting Majors". *Managerial Auditing Journal*, Vol, 21, pp. 636-56.
- Erni, Riza. (2013). Effect of Economic Learning and Socio-Economic Status on Consumption Behavior. *Thesis*, Not Published. Faculty of Social Sciences Education. University of Tanjungpura, Pontianak.
- Elias, R. Z. (2010). "The Relationship Between Accounting Student Love of Money and Their Ethical Perception". *Managerial Auditing Journal*, Vol. 25 No.3.
- Elegant (2013) Ethical Perception Student Accounting Concerning Ethical Scandal Auditor and Corporate Manager, Faculty of Economics and Business Universitas Brawijaya
- Ghozali, Imam. 2008. *Structural Equation Modeling: Alternative Method with Partial Least Square*. Semarang: Diponegoro University Publishing Agency.
- Gibbins, M. And Mason, B. (1998). *Professional Judgment in Financial Reporting*, Canadian Institute of Chartered Accounts, Toronto.
- Hutajulu, Juanita Damayanti. (2012). The Effect of Ethical Orientation and Demographic Factors on the Ethical Opinion of Accounting Students. *Thesis* Not Published. Faculty of Economics and Business Diponegoro University, Semarang.
- Ikhsan, Arfan and Muhammad Isaac. 2005. "*Behavioral Accounting*". Jakarta: Salemba Four.
- Jurica, et al (2012). Factors Affecting the Ethical Behavior of Accounting Students of Bakrie University, Accounting Study Program Faculty of Economics and Social Sciences Bakrie University
- Kochan, T.A. (2002). "Adressing the Crisis Confident in the Root Causes Corporation, Victims, and Strategic for Reform". *Academy of Management Executive*, Vol 17 No3, pp 139-41.
- Normadewi, Berliana. (2012). Analysis of the Influence of Love of Money on the Ethical Perception of Accounting Students. *Thesis* not published. Faculty of Economics and Business Diponegoro University, Semarang.
- Noviani (2014), Analysis of Love of Money Influence on Student's Ethical Perception Of Accounting, *Diponegoro Journal of Accounting* Volume 3, Number 3, Year 2014, Page 1-12 [http://ejournal-s1.undip.ac.id/index.php / Dbr](http://ejournal-s1.undip.ac.id/index.php/Dbr) ISSN (Online): 2337-3792
- Prasastianta, Dian. (2011). The Influence of Interest in Economic Lessons, Socioeconomic Status Parents, Economic Knowledge and Economic Rationality Against Economic Behavior. *Thesis* not published. Faculty of Economics, State University of Makassar.
- Robbins and Judge. 2007. *Organizational Behavior*. Over. Diana Angelica. Jakarta: Salemba Four (pp. 230 - 233).