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The Influence of *Love of Money* and *Machiavellianism* on Accounting Students' Ethical Perceptions (Empirical Study on Accounting Students at Bandar Lampung University)

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Abstract

This research aims to find out and analyze influence Love Of Money and Machiavellian On the Ethical Perceptions of Accounting Students at Bandar Lampung University. Population is the sum of all possible values, calculated and measured, so population from this research are Accounting Students from Bandar Lampung University. The samples in this study were identified using the lemshow formula sample size is found amounting to 100 respondents. This analysis uses statistical calculations to facilitate testing for data analysis, therefore the above analysis uses tools SPSS 25 application. This research uses multiple linear regression analysis or tests, coefficient of determination tests and t tests. The results of this research state that Love Of Money and Machiavellian influence partially and anova on the Ethical Perceptions of Accounting Students at Bandar Lampung University.

Keywords: *Love of Money, Machiavellian* and Ethical Perceptions.

INTRODUCTION

Studying behavior in the accounting profession is very important using ethical considerations because the beliefs and values of individual behavior are related to professional judgment (Wade et al., 2019). Ethical behavior is behavior that is in line with

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generally accepted social norms regarding correct and good actions. Ethical behavior can also determine the quality or quality of an individual which is influenced by factors obtained from outside and then becomes principles that are lived out in the form of behavior (Wade et al., 2019).

Increased public attention to ethical issues in the business and professional world following major corporate scandals. An example of an accounting scandal that occurred was a scandal in a large company, namely the case of irregularities in Jiwasraya's report which reported very significant figures, so this gave rise to the problem of Jiwasraya's failure to pay insurance policies. The main cause of failure to pay was due to errors and investment management within the company, investment management failure was because Jiwasraya had made additional expenditures even though since 2002 it had experienced difficult conditions. The second case was where the financial reports of the Garuda Indonesia company did not comply with the Financial Accounting Standards (PSAK).

The ethical behavior of an accountant is very necessary in determining integrity and credibility as a professional accountant. This is very necessary because the accounting profession is very prone to fraud. There have been many major scandal cases related to financial problems committed by large companies involving well-known accounting firms and also involving international accounting figures. This case has implications for the decline in public trust in the accounting profession.

The case of PT Garuda Indonesia (Persero) Tbk on April 2 2019. It is known that in the 2018 financial report, Garuda Indonesia posted a net profit of US$ 809.85 thousand or the equivalent of Rp. 11.33 billion. This figure has increased sharply compared to 2017 when it suffered a loss of US$ 216.5 million. However, this financial report caused a polemic, because two Garuda Indonesia commissioners, namely Chairil Tanjung and Dony Oskaria, considered that Garuda Indonesia's 2018 financial report was not in accordance with the Statement of Financial Accounting Standards (PSAK). The reason is, Garuda Indonesia includes profits from PT Mahato Aero Teknologi which has debt to the airline. Secretary General of the Ministry of Finance, Hadiyanto, stated that based on the results of the meeting with KAP, it was concluded that there were allegations that the audit was not in accordance with accounting standards. (https://www.cnbcindonesia.com). There are still many other cases of accounting ethics with different problems but the essence is the same, namely violations of accounting standards. There is a crisis of trust among the public in professional accountants, so ethics education must be truly implemented and paid attention to in college with the hope

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that students will have characteristics that uphold ethical values and become ethical individuals before entering the world of work.

The ever-increasing economic development will give rise to new business behavior, this can lead to competitive competition in the business world. Companies or business units in doing business try to get as much income as possible, in achieving this goal, there is a lot of struggle that must be done even though business actions are carried out by ignoring various moral and ethical dimensions of business, which is also done in the accounting profession. Socioeconomic status is a description of a person's condition that can be seen from the socio- economic side, one of which is a person's profits. High socio-economic status makes people tend to want to have a high income and be highly consumptive (Delmiyetti et al., 2022). Love of Money is a person's attitude towards love of money, love of money is one of a person's aspirations towards money (Yusra & Utami, 2018). A person's love of money will cause them to forget applicable ethical and moral values. Love concept of Money is basically closely related to the concept of "greed ". Love concept of money believes that someone has a level of love of High money can give rise to feelings of dissatisfaction with what they get from their work when compared to others. The greater a person's love for money will cause a person to forget ethical values, ultimately they only think about making as much money as possible by ignoring morals and ethics (Prabowo & Widanaputra, 2018).

Machiavellian ism comes from the word *Machiavellian* which forms the ideology *of Machiavellian* ism. Historically *Machiavellian* comes from the name of a political philosopher from Italy named Niccolo Machiavelli (Putri Navalina et al., 2020). The *Machiavellian* name was associated into things that are not good to justify any means to get something. *Machiavellian* is a view or perception that embraces interpersonal relationships (Ananda & Marlius, 2021). *Machiavellianism* is a factor that can cause a person to behave unethically, because the research conducted (Arisa & Abu Hanifah, 2022) found evidence that states a person's personality influences ethical behavior with the tendency of individual behavior in facing ethical dilemmas (Ethical Behavior). The results of this research show that the higher a person's *Machiavellian* tendencies, the more likely it is that someone will behave unethically, then the second result shows that the higher a person's level of ethical consideration will cause him to behave more ethically.

This research is motivated by the existence of research gaps in previous studies. Several previous studies conducted by (Dali & Dwi Jumatrianing, 2022) The results of this research show that *love of money* positive and significant effect on the ethical perceptions

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of accounting students, *Machiavellian* negative and significant effect on accounting students' ethical perceptions, *love of money* and *Machiavellian* simultaneously has a significant effect on accounting students' ethical perceptions. Further research. (Safitri et al., 2023) Based on the research results, it is known that love of money has no partial effect on the ethical perceptions of eLBajo Polytechnic tax accounting students Commodus. There is a positive influence between *Machiavellian and ethical perceptions of* eLBajo polytechnic tax accounting students Commodus.

Based on the background described above, the author is very interested in conducting research with the title "The Influence of *Love of Money* and *Machiavellianism* on the Ethical Perceptions of Accounting Students". The hope is that with this research, we can find out the influence of *love of money* and *Machiavellianism* on the ethical perceptions of accounting students, so that in the future we can continue to take corrective steps to improve the ethical attitudes of accounting students at Bandar Lampung University.

LITERATURE REVIEW

Love Of Money

Love of money is a person's attitude of love for money, and all actions must be based on money. When someone has a high level of love for money, they tend to think that money is the most important thing in their life and that money can bring happiness. People who love money too much will use it as a motivational tool for their work. Also, if someone has a lot of money, they feel that it is respected and a measure of success in social situations (Agustin et al., 2023). High level of love behavior of money Excessive amounts will trigger someone to commit bad actions such as corruption, etc. Love attitude of The money referred to in this research is the action of a person who is willing to do anything to have a lot of money by minimizing expenses when paying taxes (Umroh, 2023). Taxpayers who have loving behavior of If you have high money, you will do everything you can to make small expenditures when paying taxes by violating applicable tax regulations. One of the efforts made by taxpayers to reduce their expenses in paying taxes is by reporting some of the income they earn and the assets they own as a result, this can reduce the tax burden.(Mardiasmo, 2018)

There are several indicators from a survey (Oktaviani et al., 2018) to identify the nature of a person's love of money, namely:

1. Money is the most important and valuable factor in life.
2. Money is used as a symbol or measuring point of success

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3. Money is used as a motivator to work hard.
4. The desire to be rich in order to have a pleasant life.
5. Money can influence a person's character

Machiavellian

Machavellian traits are manipulative traits that will have a bad impact on a profession and cause a crisis of public confidence in a profession. One of them is that the tax consultant profession is expected to be able to suppress and control Machiavellianism in making ethical decisions, so that tax consultants do not make unethical actions (Nida, 2014). According to Pitaloka and Ardini (2017), a Machiavellian personality can be defined as a personality that lacks professionalism in personal relationships, ignores morality, and shows low commitment. *Machiavellian* personalities have a tendency to manipulate other people, have very low respect for other people. Arestanti, et al (2016), Indicators of Machiavellianism are as follows:

1. Manipulating data or information
2. Has Machiavellianism traits
3. Honesty in providing information

Ethical Perception

Ajzen and Fishbein (1980) in (Tuewu & Wahyuni, 2019) formulated a theory of rational behavior which explains that human behavior is carried out by one's own will. This theory is based on the assumption that people do things logically, considering all the information they receive, and considering all the effects of their actions. This theory also considers aspects of attitudes, subjective norms, intentions and human behavior. According to Azwar in (Tuewu & Wahyuni, 2019) Attitude is a form of assessment of emotional reactions and attitude formation is a cognitive reaction, namely a reaction to human statements about human perceptions or what they believe. Perception also determines how a person behaves towards a problem, and how something can influence his perception will also influence his behavior.

Based on research conducted by (Revita, 2014) the indicators for ethical perception research are as follows:

1. Conflict of Interest

   A case is made of substantial shareholding issues and no intention to divest shareholdings in either the medium or short term.
2. Tax evasion

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Cases are made of individuals creating tax returns and manipulating those reports so that the tax debt is lower.

3. Insider Buying
   The case was made that an individual would make a large profit on the purchase of shares from acquiring a company.
4. Professional Confidentiality
   A case was made where an individual became close friends with a co-worker and was then asked to acquire the financials of the company being audited.
5. Repayment
   This case is created where individuals can make a decision regarding purchasing.

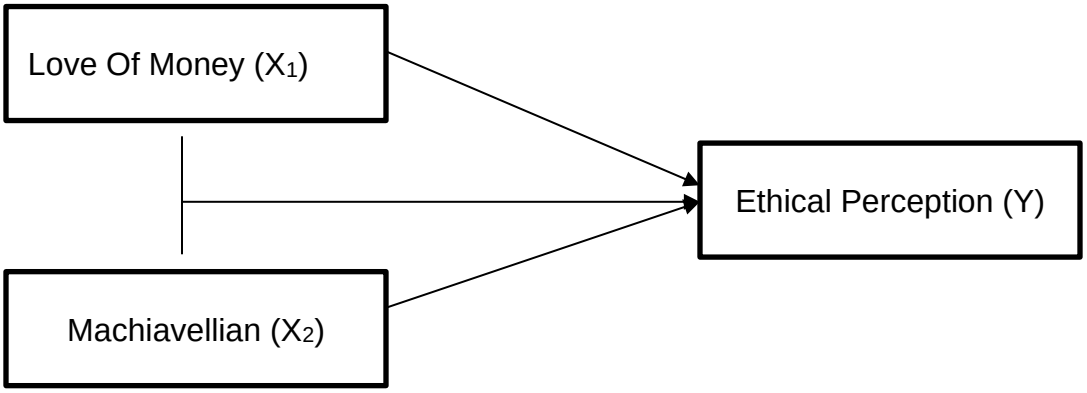


Figure 1. Conceptual Framework

Hypothesis

Based on the problem formulation and theoretical framework explained above, the research hypothesis can be formulated as follows:

1. ***Love Of Money*** **influence on students' ethical perceptions**
   According to Prabowo and Widinaputra (2018) in Debora (2019), love of money (love of money) is an attitude that has more desire and focus on money. Image of love of money tends to have a greedy attitude, so when someone has a high interest in money, usually that person is a greedy person. According to Ida Ayu Gde Intan and Ni Putu Sri Harta (2019) the higher the level of love of The money you have, the lower your ethical perception, conversely, the higher a person's desire to fulfill their needs and desires and love of money, the higher the possibility of that person behaving unethically. Students in the accounting field will of course learn more about financial

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science which is related to money. Someone who has love of High money makes it possible to have a lower ethical perception so that it can be feared that it will influence unethical decisions when doing work. This is in line with research conducted by Lestari (2019) and Diana (2017) which states that love of money has a negative effect on accounting students' ethical perceptions, while according to Aprianti (2016) and Saputri (2018) stated that Love of money has a significant effect on accounting students' ethical perceptions. Based on this description, the researcher took the first hypothesis:

H1: *Love Of Money* has a positive and significant effect on the Ethical Perceptions of Accounting Students at Bandar Lampung University.

2. *Machiavellian* influence on the Ethical Perceptions of Accounting Students at Bandar Lampung University.

According to Richmond in Erlintan Diyah Novitasari and Sukirno (2016) Machiavellian behavior is defined as a process where the manipulator will get more rewards than he gets when not manipulating, so that other people get less, at least in the short term. According to Hogue (2013) in Rindayanti and Dekeng Setyo Budiarto (2017), the first to conduct a study on Machiavellians, namely Christie and Geis (1970), explained that Machiavellians are attitudes that put aside honor, politeness and trust and carry out exploitation, so that someone with this attitude will increase dishonesty. Someone who has high Machiavellian traits tends to lie, is less moral and more manipulative (Haritsah et al, 2015 in Lince et al, 2017). The results of research conducted by Erlintan Diyah Novitasari and Sukirno (2016) prove that Machiavellian behavior has a negative effect on accounting students' ethical perceptions. These results are in line with research conducted by Ida Ayu Gde Kusumawathi and Ni Putu Sri Harta (2019) which proves that Machiavellian behavior has a negative effect on accounting students' ethical perceptions. It can be concluded that someone who has high Machiavellian traits which is characterized by frequent manipulation will tend to carry out unethical actions compared to someone who does not manipulate. So the following hypothesis can be formulated :

H2: *Machiavellian* has a positive and significant effect on the Ethical Perceptions of Accounting Students at Bandar Lampung University.

3. *Love of Money* and *Machiavellian* influence the Ethical Perceptions of Accounting Students at Bandar Lampung University.

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Love of Money can influence a person in making choices related to the events they face. Machiavellian who interprets a cause or motive for individual behavior as determined by internal factors originating from within the individual. This is in accordance with the Theory of Planned Behavior (Theory Of Planned Behavior) which supports the ethical perceptions of accounting students in this research, namely about behavior, both the way of accepting or the views of accounting students who will become professional accountants through a process obtained from experience and ethical learning from an accountant's code of ethics, with love of money and machiavellianism as factors that can influence ethical perceptions. These results are in line with research conducted by Ida Ayu Gde Kusumawathi and Nasrullah Dali (2022) and Safitri (2023) which proves that love of money and Machiavellian influence the ethical perceptions of accounting students. So the following hypothesis can be formulated :

H3: *Love of Money* and *Machiavellian* influence together on the Ethical Perceptions of Accounting Students at Bandar Lampung University.

RESEARCH METHODS

Types of research

This analysis uses a numerical method approach or what can be known as a quantitative method with statistical analysis. According to Sugiyono (2018), analysis using quantitative methods requires the author to explain how one variable has an impact on other variables. The analysis of this research is included in the experimental category. According to (Sugiyono, 2018), this research uses a research method that seeks to see the impact of specific variables on other variables.

Data source

Specifically, this study uses primary data, primary data refers to information collected or created by researchers for specific research purposes. The primary data collection process includes the use of research methods such as surveys, interviews, experiments, or direct observation. This research uses a questionnaire with a Likert scale.

Population and Sample

Population is the sum of all possible values, calculated and measured, so population from this research are Accounting Students from Bandar Lampung University. The population in this study was 104 students. Sampling in this study used *simple* random

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sampling *random sampling)* is a statistical method that states that everyone in a population has the same chance of being selected as a sample. The sample represents a small and more manageable portion of people who can be studied and analyzed (Sugiyono, 2018), so in this research a sample of 50 accounting students was determined as the research sample.

RESEARCH METHODS

Multiple Linear Analysis

Multiple linear regression analysis was applied to the data. Multiple linear regression as defined by (Ghozali, 2017)testing the influence of two or more independent variables on one dependent variable. Systematically, here are the similarities:

$$Y = a + b_{x1} + b_{x2} + e$$

Information :

Y = Ethical Behavior
a = Constant
b = The magnitude of the regression coefficient for each variable
X_1 = *Love Of Money*
X_2 = *Machiavellian*
e = *Error of terms*

Coefficient of Determination

To find out how well the model explains the variability of the observed dependent variable, we use the coefficient of determination ($R^{2)}$. If R^2 approaches or exceeds 1, this shows that the independent variable (X) has a greater capacity than the dependent variable (Y) (Ghozali, 2017). This study uses coefficient of determination analysis to see how much influence the independent variable has on fluctuations in the dependent variable. In order to see the correlation coefficient value simultaneously in the multiple linear regression model, it can be seen from the R Square value resulting from statistical data processing in SPSS. This value is comparable to R^2 in multiple regression and can be interpreted accordingly. Between 0 and 1 or 0% and 100% includes the coefficient of determination (R2) range. However, if R2 = zero, the model fails to account for fluctuations in variable X affecting Y.

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a. An R2 value equal to or close to 1 shows that there is a positive influence and a very significant correlation between the variables studied.
b. The negative sign indicates a negative correlation between the variables studied, where when the value of X increases, Y decreases, and vice versa. A value of -1 or approximately -1 for R2 shows a negative influence and shows a weak correlation between the variables studied.
c. Correlation that is zero or almost zero (R2) shows that the relationship between the variables studied is negligible or does not exist at all.

t test

Holding all other independent variables constant, the t-statistic finds the extent to which one independent variable influences the dependent variable. The significance level of this test is 0.05 (Ghozali, 2017). With the following conditions, the t test hypothesis is tested by comparing the significance of the calculated t with the t table:

1. If the probability value is ≥ 0.05, the result is that H0 is accepted or Ha is rejected, which shows that the independent variable does not have a real influence on the dependent variable.
2. If the probability value is ≤ 0.05, the result is that H0 is rejected and Ha is accepted, meaning that the independent variable influences the dependent variable individually.

F test

In order to see whether all the model's independent variables influence the dependent variable simultaneously, the statistical test uses the F test. The F test is used to determine the total influence of all independent variables in the linear regression model on the dependent variable, with a significance threshold of 0.05 (Ghozali, 2017). The hypothesis for the F test is:

1. If the probability value is ≥ 0.05, the result is that H0 is accepted and Ha is rejected, this shows that the combined influence of all independent variables on the dependent variable is not significant.
2. H0 is rejected or Ha is accepted if the probability value is ≤ 0.05, this shows that the dependent variable is influenced simultaneously by all the independent variables.

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RESEARCH RESULTS AND DISCUSSION

Descriptive Test

Love of Money

Based on the results of respondents' answers to the *Love of Money variable questionnaire* obtained recapitulation of total scores and answer criteria as follows:

Table 1. Total Peer Item Score Statement & Answer Criteria for the *Love of Money Variable* (X 1)

No	Statement	Max Score	Real Score	Percentage (%)	Criteria
1	Money empowers me to work harder	250	187	74.80%	Good
2	Money should be used to control work-related behavior	250	172	68.80%	Good
3	Money is very important to me	250	183	73.20%	Good
4	My life would be more enjoyable, if I were rich and had more money.	250	187	74.80%	Good
5	I use money to influence others	250	191	76.40%	Good
6	Money can make me have many friends	250	174	69.60%	Good
7	I think money is a motivator	250	182	72.80%	Good
8	I use my money carefully	250	173	69.20%	Good
9	Bonuses (more money) should be given to people who excel	250	170	68.00%	Good
10	Money can give me the opportunity to be what I want	250	186	74.40%	Good
Average		250	180.5	72.20%	Good

Source: Processed primary data, 2024.

$$\text{Percentage Score} = \frac{\text{Maximum Score\% − Minimum Score\%}}{K} = \frac{100\% - 20\%}{5} = 16\%$$

Information :

20% - 35% = Very Bad
36% - 51% = Not Good
52% - 67% = Neutral
68% - 83% = Good
84% - 100% = Very Good

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Based on the table above, it can be explained that the average value of respondents' answers to all question items regarding the *Love of Money variable* is 180.5 or equivalent to 7 2.20% with the criteria " *Good* ". This shows that with *the Love of Money* which is good at Bandar Lampung University.

Machiavellian

Based on the results of respondents' answers to the *Machiavellian variable questionnaire* obtained recapitulation of total scores and answer criteria as follows:

Table 2. Total Score of Peer Item Statements & Answer Criteria for *Machiavellian* (X 2)

No	Statement	Max Score	Real Score	Percentage (%)	Criteria
1	The best way to control other people is to tell them what they want to hear	250	171	68.40%	Good
2	A person performs an action only if he believes that the action is morally right	250	161	64.40%	Neutral
3	Most people are basically kind and pleasant	250	171	68.40%	Good
4	Honesty is the best thing under any circumstances	250	160	64.00%	Neutral
5	There is no reason whatsoever to lie to other people	250	167	66.80%	Neutral
6	Being honest is better than being important but not honest	250	167	66.80%	Neutral
7	In general, people will not work hard unless they are forced to do so	250	167	66.80%	Neutral
8	People who achieve success through clean means have a good moral life	250	165	66.00%	Neutral
9	When you ask someone to do something, the best way is to express the real reason rather than giving other reasons that can influence the person	250	176	70.40%	Good
10	Kindness is possible in all things	250	168	67.20%	Neutral
Average		250	167.3	66.92%	Neutral

Source: Processed primary data, 2024.

Based on the table above, it can be explained that The average value of respondents' answers to all question items regarding the *Machiavellian variable* was 167.3 or equivalent to 66.92 % with the " *Neutral* " criterion. This shows that there is a good *Machiavellian at Bandar Lampung University.*

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Ethical Perception

Based on the results of respondents' answers to the Ethical Perception variable questionnaire obtained recapitulation of total scores and answer criteria as follows:

Table 3. Total Score of Peer Item Statements & Answer Criteria for Ethical Perceptions (Y)

No	Statement	Max Score	Real Score	Percentage (%)	Criteria
1	Ani is a partner in an accounting firm and has just been asked by a large hotel to become its external auditor. Ani knows that the wife of her partner at KAP has substantial share ownership in the hotel and has no intention of giving up ownership of these shares, either in the short or medium term. After consulting with her fellow partners, Ani agreed to accept the request. Do you agree with Ani's actions?	250	175	70.00%	Good
2	Bima is the director of a new multinational company in America. Bima was advised by the company's lawyer to prepare a tax report in which the amount of income and expenses was manipulated so that the amount of tax debt written down was lower. Bima was told that most other American companies considered this practice to be SOP and were only carrying out the first step in a complex negotiation process with the tax department there. When Bima discovered that the "supposed" tax payments would result in the company having to pay several times higher taxes than similar companies had paid, Bima decided to do what the company's lawyer suggested. Do you agree with Bima's actions?	250	171	68.40%	Good
3	Candra is an audit manager at Dynamic Securities, which is a stock brokerage company. During the audit examination process, Candra learned that Global Holding, which is a client of Dynamic Securities, would acquire a company operating in the fast food industry. Candra bought shares in the fast	250	174	69.60%	Good

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	food company in his wife's name before the acquisition by Global Holding was made public, so he was able to get a big profit from buying these shares. Do you agree with Candra's actions?				
4	Danang is a partner of Dee & Associates, a large public accounting firm. A month ago, the KAP acted as a consultant to provide an assessment to Greenwood Ltd, which is a plantation company. PT Krakatau, which operates in various business fields, plans to acquire Greenwood. One of the directors of PT Krakatau, a friend of Danang, then approached and offered a large reward so that Danang would act as a consultant in order to simplify and expedite the acquisition negotiation process. In the end, Danang decided to accept the assignment considering the increasingly competitive audit market. Do you agree with Danang's actions?	250	174	69.60%	Good
5	Erik is a purchasing officer who is trusted to make decisions regarding the purchase of goods at a large manufacturing company. For the past four years a salesperson from the ABC paper company has provided Erik with a villa free of charge. Erik always buys ABC paper products, even though several competitors offer slightly lower prices for similar products with the same quality. Do you agree with Erik's actions?	250	178	71.20%	Good
6	According to analyst predictions and company projections, the company's revenue will decline. The announcement of this prediction will cause a significant decline in the company's share price. As a finance director, you can get around this sharp decline in income by recording the income account that will be received in January next year in this year's financial report. The goal is for this year's financial report to appear to have large	250	162	64.80%	Neutral

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	profits so that share prices remain high and business deals continue.				
7	In carrying out each task, accountants must always use moral and professional considerations in all activities what he did.	250	188	75.20%	Good
8	An accounting firm faces a recession and the partners decide to downsize. Productivity analysis points to an old employee who has a record of being absent due to illness in his family. However, the company actually laid off young but very competent employees. Do you agree with the partner's decision?	250	180	72.00%	Good
9	In my opinion, when I work for a company, I will keep the company's confidential information secret.	250	186	74.40%	Good
10	In my opinion, when I work in a company as a boss, I will be strict about not allowing subordinates to violate company regulations.	250	192	76.80%	Good
Average		250	178	71.20%	Good

Source: Processed primary data, 2024.

Based on the table above, it can be explained that The average value of respondents' answers to all question items regarding the Ethical Perception variable is 178 or equivalent to 71.20 % with the " *Good* " criterion. This shows that there is a good Ethical Perception at Bandar Lampung University.

Multiple Linear Regression Test

This multiple linear regression test aims to test the influence of two or more independent variables on one dependent variable (Ghozali, 2017).

Table 4. Multiple Linear Regression Analysis Test Model 1

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	5.664	6.645		.852	.398
	Love Of Money	.503	.145	.436	3.472	.001
	Machiavellian	.352	.173	.256	2.035	.048

a. Dependent Variable: Persepsi Etis

Source: SPSS 25 Statistical Analysis Program.

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$$Y = 5.664 – 0.503\ X1 – 0.352\ X2 + e$$

Table 1 shows the relationship between various independent and dependent factors as follows:

1. The test results show a constant value of 5,664. By setting the independent variables (*Love Of Money* and *Machiavellian)* to zero, the quantity of ethical perceptions increases to 5.664.
2. *The Love Of Money* variable shows a regression coefficient of 0.503. This means that there is an increase in the ethical perception variable by 5.03% for every 1% increase in the *Love of Money variable.*
3. The regression coefficient of 0.352 is related to the *Machiavellian variable.* H This means that there is an increase in the ethical perception variable which will increase by 3.52% for every 1% increase in the *Machiavellian variable.*

Coefficient of Determination

One measure of the model's ability to account for the variability of the observed dependent variable is the coefficient of determination ($R^{2)}$. If R^2 approaches or exceeds 1, it shows that there is a significant relationship between the independent variable (X) and the dependent variable (Y). This model is increasingly effective in explaining the impact of the independent variable studied on the dependent variable (Ghozali, 2017).

Table 5. Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.566[a]	.320	.291	6.185

a. Predictors: (Constant), Machiavellian, Love Of Money

Source: SPSS 25 Statistical Analysis Program.

Table 5. Shows the value of r square of 0.320 so that it can be concluded that high and low ethical perceptions can be explained by the *Love of Money* and *Machiavellian variables* worth 0.320 or 32%, while the remaining 68% is explained by other factors outside the model.

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Hypothesis Test t

The partial test (t test) helps determine the influence of each independent (partial) variable on the dependent variable with its level of significance. (Ghozali, 2017).

Table 6. Partial Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	5.664	6.645		.852	.398
	Love Of Money	.503	.145	.436	3.472	.001
	Machiavellian	.352	.173	.256	2.035	.048

a. Dependent Variable: Persepsi Etis

Source: SPSS 25 Statistical Analysis Program.

The correlation of each independent and dependent variable is depicted in Table 3 :

1. Based on the results of the t test in table 3, it was found to be significant at 0.001 > 0.05, meaning that *Love of Money* positively and significantly influences ethical perceptions, so the first hypothesis is accepted.
2. Based on the results of the t test in table 3, it was found to be significant at 0.048 < 0.05, meaning that *Machiavellianism* positively and significantly influences ethical perceptions, so the second hypothesis is accepted.

Hypothesis F Test

To see whether the independent variables in a model simultaneously influence the dependent variable, the F-statistic is used (Ghozali, 2017).

Table 7. Anova test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	846.127	2	423.063	11.060	.000[b]
	Residual	1797.873	47	38.253		
	Total	2644.000	49			

a. Dependent Variable: Persepsi Etis

b. Predictors: (Constant), Machiavellian, Love Of Money

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Source: SPSS 25 Statistical Analysis Program.

Based on the results of the F test in table 4, it was found that the calculated F was 11,060 > F table was 3.20, reinforced by significant results of 0,000 > 0.05, meaning that *Love of Money* and *Machiavellian* together significantly influenced ethical perceptions, so the third hypothesis was accepted.

CONCLUSION

Based on the results of data analysis and discussion, the author obtains conclusions that can be drawn from research regarding the influence of *love of money* and *Machiavellian* towards accounting students' ethical perceptions as follows: *Love Of Money* positively and significantly influences the ethical perceptions of Accounting Students at Bandar Lampung University. *Machiavellian* positively and significantly influences the ethical perceptions of Bandar Lampung University Accounting Students, and the last result is *Love of Money* and *Machiavellian* together significantly influence the ethical perceptions of Accounting Students at Bandar Lampung University.

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