

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh sensitivitas etis, perbedaan *gender* dan perbedaan *locus of control* terhadap perilaku etis mahasiswa akuntansi di Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya. Sampel yang digunakan dalam penelitian ini adalah 80 mahasiswa angkatan 2012-2013 Program Studi Akuntansi di STIESIA Surabaya. Sumber data adalah data primer yang diperoleh melalui penyebaran kuesioner. Teknik analisis data yang digunakan adalah regresi linier sederhana, *goodness of fit* dan uji t pada sensitivitas etis, sementara untuk uji beda perilaku etis berdasarkan *gender* dan *locus of control* menggunakan *independent sample t-test* dengan uji t.

Hasil pengujian menunjukkan bahwa model regresi untuk variabel sensitivitas etis ini layak digunakan. Hasil pengujian uji t menunjukkan bahwa sensitivitas etis memiliki pengaruh terhadap perilaku etis mahasiswa akuntansi, untuk hasil uji beda perilaku etis dengan menggunakan *independent sample t-test*, diketahui bahwa terdapat pengaruh perbedaan *gender* terhadap perilaku etis mahasiswa akuntansi dan tidak terdapat pengaruh perbedaan *locus of control* terhadap perilaku etis mahasiswa akuntansi.

Kata Kunci : sensitivitas etis, *gender*, *locus of control*, perilaku etis

## ABSTRACT

This research is meant to test the influence to the ethically sensitivity, gender differences, and the different of locus of control to the ethically behavior of the accounting students at School of Economics Indonesia (STIESIA) Surabaya. The samples are 80 students of accounting program at STIESIA Surabaya in 2012-2013 periods. The source data is the primary data which has been obtained by issuing questionnaires. The data analysis technique has been done by using simple linear regressions, goodness of fit and t test in the ethically sensitivity, meanwhile to test the ethically behavior different test is based on gender and locus of control which has been done by using independent sample and t-test.

The result of the test shows that the regressions model for the ethically sensitivity is feasible to be used. The result of t test shows that the ethically sensitivity has influence to the ethically behavior of the accounting students, from the result of different of ethically behavior test which has been done by using independent sample t-test, it has been found that there is an influence of the gender different to the ethically behavior of the accounting students, from the different ethically behavior test which has been done by using independent sample t-test, it has been found that the gender different has influence to the ethically behavior of the accounting students and it does not have any influence to the different of locus of control to the ethically behavior of the accounting students.

**Keywords:** *Ethics Sensitivity, Gender, Locus of Control, Ethical Behaviour.*