

## ABSTRAK

Kepercayaan publik dalam dunia profesi akuntansi menjadi masalah utama selama bertahun-tahun. Skandal akuntansi di dunia memberikan gambaran bahwa masalah etika masih belum terselesaikan. Dalam penelitian ini dilakukan untuk menemukan bukti empiris atas pengaruh kecerdasan intelektual dan sensitivitas etis terhadap perilaku etis akademik mahasiswa dan persepsi etis terhadap perilaku akuntan. Secara tidak langsung ketika seorang mahasiswa saat kuliah berperilaku etika yang baik maka kemungkinan akan berperilaku etis juga nantinya di dunia kerja. Penelitian ini menggunakan responden mahasiswa S1 Akuntansi di beberapa Universitas di Surabaya dengan sampel sebanyak 270 responden. Data yang bisa didapat tersebut kemudian dianalisis dan diolah menggunakan teknis analisis statistik deskriptif, uji kualitas data, uji asumsi klasik, t-test, dan uji analisis regresi linear berganda dengan menggunakan SPSS. Hasilnya, kecerdasan intelektual mahasiswa berpengaruh signifikan terhadap perilaku etis akademik mahasiswa maupun persepsi etis profesi akuntan. Sedangkan untuk hasil sensitivitas etis berpengaruh signifikan terhadap perilaku etis akademik mahasiswa maupun persepsi etis mahasiswa akan perilaku akuntan.

**Kata Kunci** : Kecerdasan Intelektual, Sensitivitas Etis, Perilaku Etis Akademik, Persepsi Etika Akuntansi, Mahasiswa

**ABSTRACT**

Public trust in the accounting profession has been a major problem for many years. Accounting scandals in the world give illustrations that ethical problems are still unresolved. This research is being conducted to find empirical evidence of the influence of intellectual intelligence and ethical sensitivity to the ethical behavior of academic students and ethical perceptions of accountant behavior. Indirectly when a student in college has a well ethically behaviour, then it is likely to behave ethically also later when he has got a job. A sample of this study is a students of Accounting in Bachelor degree in several universities in Surabaya with a sample of 270 respondents. The data which can be obtained then analyzed and processed using descriptive statistical analysis techniques, data quality tests, classic assumption tests, t-tests, and multiple regrestion linear analysis tests using SPSS. As a result, intellectual intelligence of a student has a significant effect on the ethical behavior of students as well as the ethical perceptions of the accounting profession. As for the results of ethical sensitivity, it has a significant effect on the academic ethical behavior of students as well as ethical perceptions of students regarding the accountant behavior.

**Key Word** : Intellectual Intelligence, Ethical Sensitivity, Academic Ethical Behavior, Ethical Perceptions of Accounting, College Student