

ABSTRAK
PENGARUH GENDER DAN PENDIDIKAN ETIKA TERHADAP
PENILAIAN ETIS MAHASISWA
(Studi Kasus Pada Mahasiswa S1 Akuntansi Universitas Sanata Dharma)

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Penelitian ini bertujuan untuk mengetahui: 1) pengaruh pendidikan etika terhadap penilaian etis mahasiswa, 2) pengaruh gender terhadap penilaian etis mahasiswa. Responden dalam penelitian ini merupakan mahasiswa Program Studi Akuntansi Fakultas Ekonomi Universitas Sanata Dharma yang sudah lulus mata kuliah etika bisnis dan yang sedang mengambil mata kuliah etika bisnis. Teknik pengumpulan data menggunakan teknik survei dengan metode kuesioner. Kuesioner dibagikan kepada 161 mahasiswa Program Studi Akuntansi Fakultas Ekonomi Universitas Sanata Dharma

Uji instrumen menggunakan uji validitas dan reliabilitas. Metode analisis data adalah statistik deskriptif, uji normalitas, uji homogenitas, dan *Independent Sample t-test* dengan bantuan program SPSS 16.

Hasil penelitian ini menunjukkan bahwa 1) pendidikan etika tidak berpengaruh signifikan terhadap penilaian etis mahasiswa sehingga tidak terdapat perbedaan penilaian etis antara mahasiswa yang sudah lulus mata kuliah etika bisnis dan mahasiswa yang sedang mengambil mata kuliah etika bisnis, 2) gender tidak berpengaruh signifikan terhadap penilaian etis mahasiswa sehingga tidak terdapat perbedaan penilaian etis antara mahasiswa perempuan dan laki-laki

Kata kunci: Pendidikan Etika, Jenis Kelamin, Penilaian Etis

ABSTRACT
**THE EFFECT OF GENDER AND ETHICS COURSES ON THE ETHICAL
JUDGMENT OF STUDENT**
(A Case Study of S1 Accounting Students at Sanata Dharma University)

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This study aims to determine: 1) the effect of ethical education on students' ethical judgments, 2) the influence of gender on students' ethical judgment. Respondents in this study were students of the Accounting Study Program of the Faculty of Economics, Sanata Dharma University who have graduated business ethics courses and who are taking business ethics courses. The technique of collecting data used survey techniques with the questionnaire method. The questionnaire was distributed to 161 students of the Accounting Study Program of the Faculty of Economics, Sanata Dharma University

The instruments were tested using validity and reliability tests. The data analysis method is descriptive statistics, normality test, homogeneity test, and Independent Sample t-test with the help of SPSS 16 program.

The results of this study indicate that 1) ethical education does not significantly influence students' ethical judgment so there is no difference in ethical judgments between students who have graduated business ethics courses and students who are taking business ethics courses, 2) gender does not have a significant effect on students' ethical judgment so that there are no differences in ethical judgments between female and male students

Keywords: Ethics Education, Gender, Ethical Judgment