

ABSTRAK

Kimia Safadatus 180221100034, Pengaruh *Equity Sensitivity*, *Gender* dan *Locus of Control* Terhadap Perilaku Etis Mahasiswa Akuntansi Universitas Trunojoyo Madura.

Penelitian ini bertujuan untuk menguji pengaruh *equity sensitivity*, *gender* dan *locus of control* terhadap perilaku etis mahasiswa akuntansi Universitas Trunojoyo Madura. Jenis penelitian yang digunakan adalah penelitian kuantitatif. Data yang digunakan data primer dengan menggunakan kuesioner yang dibagikan kepada mahasiswa semester 6 dan 8 melalui google form. Sampel penelitian ini berjumlah 136 responden mahasiswa yang dipilih dengan metode *purposive sampling*. Sedangkan metode analisis data menggunakan *Structural Equation Modeling* (SEM) dengan pendekatan *Partial Least Square* (PLS) menggunakan software SmartPLS 3.0.

Hasil penelitian ini menunjukkan bahwa *Equity Sensitivity* berpengaruh terhadap perilaku etis mahasiswa akuntansi, *Gender* tidak berpengaruh terhadap perilaku etis mahasiswa akuntansi, dan *Locus of Control* berpengaruh terhadap perilaku etis mahasiswa akuntansi.

Kata kunci: *Equity Sensitivity*, *Gender*, *Locus of Control* dan perilaku etis.

ABSTRACT

Kimia Safadatus 180221100034, *Effect of Equity Sensitivity, Gender and Locus of Control on Ethical Behavior of Accounting Students at Trunojoyo University, Madura.*

This research aims to examine the effect of equity sensitivity, gender and locus of control on the ethical behavior of accounting students at Trunojoyo University, Madura. The type of research used is quantitative research. The data used are primary data using a questionnaire distributed to 6th and 8th semester students via google form. The sample of this study amounted to 136 student respondents who were selected by purposive sampling method. While the data analysis method uses Structural Equation Modeling (SEM) with Partial Least Square (PLS) approach using SmartPLS 3.0 software.

Pen Results This research shows that Equity Sensitivity has an effect on ethical behavior of accounting students, Gender has no effect on ethical behavior of accounting students, and Locus of Control has an effect on ethical behavior of accounting students.

Keywords: Equity Sensitivity, Gender, Locus of Control and ethical behavior.