RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaru Religiusitas, Pemahaman Kode Etik Profesi Akuntan, dan *Equity Sensitivity* Terhadap Perilaku Etis Mahasiswa Akuntansi di Kabupaten Banyumas.

Populasi dalam penelitian ini adalah mahasiswa yang menempuh program studi Akuntansi yang telah terakreditasi “A” di Kabupaten Banyumas yaitu mahasiswa akuntansi Universitas Jenderal Soedirman dan mahasiswa akuntansi Universitas Muhammadiyah Purwokerto, dengan teknik pengambilan sampel yaitu *non-probability sampling,* sampel yang diambil berjumlah 87 mahasiswa akuntansi. Data yang didapat dianalisis dengan teknik analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa: (1) Religiusitas berpengaruh signifikan terhadap perilaku etis mahasiswa akuntansi di Kabupaten Banyumas; (2) Pemahaman Kode Etik Profesi Akuntan berpengaruh signifikan terhadap perilaku etis mahasiswa akuntansi di Kabupaten Banyumas; (3) *Equity Sensitivity* tidak berpengaruh signifikan terhadap perilaku etis mahasiswa akuntansi di Kabupaten Banyumas

Implikasi dari penelitian ini yaitu perilaku etis mahasiswa akuntansi di Kabupaten Banyumas dapat ditingkatkan dengan memperhatikan beberapa faktor yang memengaruhinya seperti, Religiusitas, Pemahaman Kode Etik Profesi Akuntan, *Equity Sensitivity* dengan meningkatkan kualitas mahasiswa akuntansi dengan memperdalam pendidikan etika.

Kata Kunci : Religiusitas, Pemahaman Kode Etik Profesi Akuntan, *Equity Sensitivity* , Perilaku Etis Mahasiswa Akuntansi

SUMMARY

This study aims to determine the introduction of Religiosity, Understanding of the Professional Code of Ethics of Accountants, and Equity Sensitivity to Ethical Behavior of Accounting Students in Banyumas Regency.

The population in this study are students who take an accredited "A" Accounting study program in Banyumas, namely accounting students at Jenderal Sudirman University and accounting students at Muhammadiyah University Purwokerto, with a sampling technique that is non-probability sampling, the samples taken were 87 accounting students . The data obtained were analyzed by multiple linear regression analysis techniques.

The results of this study indicate that: (1) Religiosity has a significant effect on the ethical behavior of accounting students in Banyumas Regency; (2) Understanding of the Professional Code of Ethics for Accountants has a significant effect on the ethical behavior of accounting students in Banyumas Regency; (3) Equity Sensitivity does not significantly influence the ethical behavior of accounting students in Banyumas Regency

The implications of this study are that ethical behavior of accounting students in Banyumas Regency can be improved by paying attention to several factors that influence it, such as, Religiosity, Understanding of the Professional Code of Ethics for Accountants, Equity Sensitivity by improving the quality of accounting students by deepening ethical education.

Keywords: *Religiosity, Understanding of the Professional Code of Ethics of Accountants, Equity Sensitivity, Ethical Behavior of Accounting Students*