

## ABSTRACT

*At present the development of technology is increasingly rapid and cannot be separated from the needs of the community, especially in social media activities. With the presence of social media, it can open opportunities for businesses to sell and then advertise their products on social media. The social media that is the mainstay of business people is Instagram, which has Instagram Ads service to do online marketing. However, the number of advertisements or types of advertisements on social media can interfere with other Instagram users so that they can violate the code of ethics in business. As business people and users in social media, we should apply business ethics in business and respond to something displayed on social media because of this. can impact the perceptions of social media users by giving different responses.*

*The independent variable used in this study is business ethics. The dimensions of business ethics used are the principles of autonomy, honesty, fairness, moral integrity and mutual benefit. and the dependent variable is the user's perception.*

*This study aims to analyze the application of business in advertising to the perceptions of users on advertisement instagram on the people of Bandung in 2018. A sample of 93 samples was obtained by using the data analysis model used in this study is a simple linear regression analysis using SPSS version 23 software.*

*The results showed that the business ethics variable had a positive and significant influence on the behavior of Instagram users, this means that the higher business ethics carried out by users of advertising services on Instagram can improve the behavior of Instagram users.*

*For the next researcher, it is hoped that the questionnaire will be disseminated and collected by considering the types of advertisements and consumers that are more specific from Instagram users so that the data obtained is in accordance with the objectives achieved and extends and adds research variables other than business ethics that influence user behavior or perceptions.*

**Keywords:** *Business Ethics, User Perception, Instagram Advertisement, Social Media*