

ABSTRACT

This study examined student perceptions of accountants and accounting educators do code of ethics. This analysis is based on the answers of respondents obtained through questionnaires distributed at Mercu Buana University, Trisakti Unversity, Budi Luhur University and the University of Muhammadiyah Jakarta.

The population of this study is an accountant accounting educators and students at four universities namely Mercu Buana University, Trisakti Unversity, Budi Luhur University and the University of Muhammadiyah Jakarta. This study used sampling methods. Samples were taken of accounting educators and accounting students who have followed professional ethics. To test the data used reability Cronbach Alpha, to test the homogeneity of data used variants of the Independent Sample T-Test.

The results of this study is to show that there is no difference in perception between accounting educators and accounting students to ethical codes IAI

Key words : erception, the code of ethics, accountant accounting educators and students.