

**PERSEPSI AKUNTAN PENDIDIK DAN AKUNTAN PUBLIK  
TERHADAP KODE ETIK  
AKUNTAN INDONESIA**

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**ABSTRACT**

*This research aims to determine perceptions of teaching accountants and public accountants to ethical codes of ethics. The analysis is based on respondents' answers obtained through a questionnaire that was distributed in the West Jakarta .*

*Population of this research is teaching accountants and public accountants who lived in the West Jakarta. This research used sampling methods. To test the reliability of data used Cronbach Alpha while to test the normality of data used Kolmogorov-Smirnov. To test homogeneity variance of data used Independent Sample T-Test*

*The result of this research are show that difference in the perception between public accountant and student of accountant profession against the IAI code of ethics.*

*Keywords: perception, code of ethic, teaching accountants and public accountant.*