

**ANALYSIS OF DIFFERENCES IN PERCEPTIONS OF MERCU
BUANA UNIVERSITY ACCOUNTING STUDENTS
WITH PUBLIC ACCOUNTANTS TO PUBLIC
ACCOUNTANT'S PROFESSIONAL CODE
OF ETHICS IN WEST JAKARTA**

BY:

**SARAH NISSA
43208010249**

ABSTRACT

This research aims to determine the perception of accountants as practitioner and student perceptions of accounting as an academic with Public Accountant's Professional Code Of Ethics. The analysis is based on the answers respondents obtained through a questionnaire distributed in the region West Jakarta.

This research uses primary data obtained by distributing questionnaires to selected respondents. Respondents in this research that accounting students who are still active or listed as a student majoring in accounting S1, 7th semester of 2008 at Mercu Buana University and have or are taking courses Auditing I and II and the public accountants working in public accounting firms (KAP) in West Jakarta and have been officially registered as an accountant.

The research began by testing the validity and reliability of list of questions used in the questionnaire. To test the validity using the pearson correlation approach whereas reliability testing using the cronbach alpha (a) method. The next analysis was to test hypothesis test equipment requirements. Test this assumption includes the test for normality of distribution and test of homogeneity of variance. Test for normality distribution of data in this study use Statistical Packages for Social Science (SPSS) Method, Kolmogorov-Smirnov Test and homogeneity testing data in this research use Statistical Packages for Social Science (SPSS) Method, Test of Homogeneity of Variances.

Testing research hypotheses were performed using an statistical analysis of Independent Sampel t-test with the help SPSS 17 (Statistical Packages for Social Science). The Results of this research indicates that there is a not difference of perception between mercu buana university accounting students and public accountants of Public Accountant's Professional Code Of Ethics in West Jakarta.

Keywords: Perception, Public Accountant's Professional Code Of Ethics, Public Accountants, Students Majoring in Accounting.