

## ABSTRACT

*This research aims to determine perceptions of public accountants and accounting students to ethical codes of ethics. The analysis is based on respondents' answers obtained through a questionnaire that was distributed in Semarang and Yogyakarta.*

*Population of this research is public accountants who lived in Semarang and the student of accounting profession Diponegoro University Semarang and the University of Gadjah Mada. This research used sampling methods. The sample was taken about public accountant in Semarang. In addition, samples were also taken from the student of accounting profession who have followed courses in Profession Ethics. 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 accountan profession against the IAI code of ethics.*

*Keyword: perception, code of ethic, public accountant, student of accounting profession*