

ABTRACT

Public accountant's professional ethics is very important to understanding by Bachelor student. The purpose of this research is to know if accounting Bachelor student and PPA's student can understand about public accountant professional ethics from ethics code, public accountant's responsibility, and independence variables.

This research used primary data. Population for this research is accounting Bachelor student of Diponegoro University (600 persons) and student Pendidikan Profesi Akuntansi Diponegoro University (100 persons). This research used purposive sampling method. Respondent of this research were 50 persons from accounting Bachelor student 6th semester (it have been received Auditing and Teori Akuntansi lessons) and 50 persons of PPA's student 2nd semester (it have been received Etika Profesi Akuntan lesson) in Diponegoro University. This research used Independent T Test method.

From the analyze and counting, we knew that no different perception between accounting Bachelor student and PPA's student about accountant's professional ethics for ethics code and public accountant's responsibility. For independence variable, there was a significant different perception between accounting Bachelor student and PPA's student.

keywords : professional ethics, ethics code, public accountant's responsibility, independence