

ABSTRACT

This research replicated from research paper that have been done by Comunale (2006). This research had purposed to know how big the impact of ethics orientation, gender, and knowledge degree on accounting scandals and accountant as a profession to the students's perception about accountant unethical behaviour.

This research used Purposive Sampling to choosed the sample. Sample of this research were 120 accounting students in Satya Wacana Christian University that have passed the Auditing I lessons. This research was using multiple linear regression by SPSS program as the analytical method.

The result indicated that there were factors that influence the student's perception about accountant unethical behaviour. This can be seen from two accepted hypothesis, which are the students' knowledge degree about recent accounting scandals and students' relativism. However student's idealism and gender did not have impact on students' perception about unethical behaviour.

Keywords : Idealism, relativism, knowledge, scandals, perception.