

ACCOUNTING STUDENTS PERCEPTION OF ETHICS PREPARATION TO THE FINANCIAL STATEMENTS

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ABSTRACT

This study aims to examine differences in perceptions of accounting students to ethical financial statements, among students who already take a course in ethics education to students who have not take a course in ethics education. Analysis based on data from 134 respondents via the research collection used by researchers kuesioner. Metode Mann Whitney test was used to examine differences in perceptions of students towards the preparation of financial reports and test students' responsibility over financial reporting, whereas the T-Test Test used to test differences in perception between men and wanita. Hasil research shows that there are significant differences between students who have taken ethics education to students who have not taken ethics education. Students who have taken ethics education has a good perception of the ethical preparation of financial statements compared with students who have not taken ethics education. As for responsibility in reporting of financial information of students who have not taken ethics education are higher than the students who have not taken ethics education. This means that the accounting curriculum at universities is considered not enough to give stock ethics to the students to plunge into the world of work.

Keywords: Financial Statements, Ethics, Perception, students.

