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Abstract

Objectives The objective in this thesis is to observe the accounting students perception about accounting ethics. The perception of accounting ethics is measured by the factors that can influence accounting ethics. The variables that predict can influence the accounting ethics are (1) cheating, (2) earning management, (3) environment and (4) culture. This research is also observed the students perceptions about accounting ethics educations.

Method In this research, the sample used is accounting students in Bina Nusantara International University. There are two hypotheses that developed in this research. The data is evaluated using Multiple Linear Regressions Analysis, Multicollinearity Analysis and Correlations Analysis.

Results The research reflected that not all variables can influence the accounting ethics. This research is also found that accounting ethics cannot be educated.

Conclusion The results are discovered that among four variables, there are two variables significantly can influence the perception of accounting ethics, which is cheating and environment. The other variables are proven insignificant values which shown the earning management and culture cannot influence the perceptions of accounting ethics among accounting students Bina Nusantara International University. The finding is also shown the accounting students in Bina Nusantara International University do not agree that accounting ethics can be educated.

Key Words Accounting, Ethics, Accounting Ethics, Accounting Ethics Education.