

ABSTRAK

PENGARUH PEMAHAMAN KODE ETIK PROFESI AKUNTAN TERHADAP PERILAKU ETIS MAHASISWA AKUNTANSI (Studi Kasus pada Mahasiswa Akuntansi angkatan 2013 – 2015 di Universitas Sanata Dharma Yogyakarta)

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Penelitian ini bertujuan untuk mengetahui pengaruh pemahaman kode etik profesi akuntan terhadap perilaku etis mahasiswa akuntansi. Jenis penelitian adalah studi kasus. Tempat penelitian berada di Universitas Sanata Dharma Yogyakarta. Jumlah sampel sebanyak 100 Mahasiswa dari 521 Mahasiswa Akuntansi Universitas Sanata Dharma Yogyakarta angkatan 2013 - 2015.

Uji instrumen dalam penelitian ini yaitu uji validitas, dan uji reliabilitas. Metode analisis yang digunakan di dalam penelitian ini adalah metode regresi linier sederhana.

Hasil penelitian menunjukkan bahwa terdapat pengaruh positif dan signifikan Pemahaman Kode Etik Profesi Akuntan terhadap Perilaku Etis Mahasiswa Akuntansi Universitas Sanata Dharma Yogyakarta.

Kata kunci: Kode Etik Profesi Akuntan, Perilaku Etis

ABSTRACT

**THE INFLUENCE UNDERSTANDING OF THE ETHICAL
CODE OF PROFESSIONAL ETHICS ACCOUNTANT ON THE
ETHICAL BEHAVIOR OF ACCOUNTING STUDENTS
(A case study of Accounting Students of Sanata Dharma University 2013 -
2015)**

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This study aims to determine the influence of understanding of accountant the ethical code of professional ethics accountant on the ethical behavior of accounting students. The research method used is a case study. The research site is located at Sanata Dharma University, Yogyakarta. The number of samples of 100 Students was taken from 521 Accounting Students of Sanata Dharma University of Yogyakarta year 2013 - 2015.

Test instrument in this research is validity test and reliability test. The method of analysis used in this research is simple linear regression method.

The results showed that there was a positive and significant influence of Understanding of accountant the Ethical Code of Professional Ethics Accountant on the Ethical Behavior of Accounting Students of Sanata Dharma University Yogyakarta.

Keywords: Code of Professional Ethics of Accountant, Ethical Behavior