

## INTISARI

Etika dalam bisnis dan profesi adalah topik yang cukup menarik untuk masyarakat. Penelitian ini fokus pada etika bisnis dan etika profesi dipandang dari segi gender. Tujuan dari penelitian ini adalah untuk menguji perbedaan persepsi antara akuntan, mahasiswa akuntansi, dan karyawan bagian akuntansi terhadap etika bisnis dan etika profesi.

Populasi penelitian adalah para akuntan, mahasiswa akuntansi, dan karyawan bagian akuntansi di Yogyakarta, data dikumpulkan dengan menggunakan kuesioner yang dikirim langsung yang dikirim langsung kepada responden. Dari perhitungan, satu dari 25 item kuisisioner untuk data dalam etika bisnis (item no. 12) tidak valid, dari 19 item dalam etika profesi (item no. 3) tidak valid. Kebenaran data telah diuji dengan menerapkan Cronbach Alpha. Kenormalan data telah diuji dengan menerapkan Kolmogorov Smirnov.

Hasil penelitian menunjukkan bahwa terdapat perbedaan antara mahasiswa tingkat pertama dan tingkat akhir terhadap etika bisnis, sedangkan untuk akuntan, mahasiswa dan karyawan bagian akuntansi tidak terdapat perbedaan. Hasil penelitian juga menunjukkan bahwa tidak terdapat perbedaan mengenai persepsi antara akuntan, mahasiswa akuntansi, dan karyawan bagian akuntansi terhadap etika profesi akuntan.

Kata Kunci: Etika Bisnis, Etika Profesi, Akuntan, Mahasiswa Akuntansi, Karyawan

## **ABSTRACT**

The ethic on business and profession is a topic quite attracted for the society. This study focuses on the ethic of business and profession viewed from the point of gender. The aim of this research is to test the difference of perception on business and profession ethic between the accounting, the student of the accounting department, and officials of the accounting department in Yogyakarta.

The population of this research is all accountants, students of the accounting department, and the officials of accounting in the Yogyakarta city. The sample was taken about 120 respondent from the population. The data were collected by using questionnaires. The validity of the data was tested by implementing construct validity. From computation, one of the 25 items of questionnaires for the data on business ethic (item 12) was not valid and one from the 19 items on the profession ethic (item 3) was not valid. The reliability of the data was tested by implementing the Cronbach Alpha. The normality of the data was tested by implementing the one sample Kolmogorov Smirnov.

The result of the hypothesis testing on the business ethic shows that among the student of accounting department there is a significant difference on the business ethic, but between the accounting and the officials of accounting there is no significant difference. The result of the hypothesis testing on the profession ethic shows that there is not significant difference in the perception on the profession ethic between the accountants, the students of the accounting department and the officials of the accounting viewed from the point gender.

**Keywords:** business ethics, profession ethics, accountant, student of accounting department