

Abstract

This research aimed at identifying whether the public accountants, non-public accountants, and the public accountant service advertisement. The population of this research was all accountants residing in Yogyakarta and the users of public accountant service residing in Yogyakarta.

The sample collection method applied the method of judgment sampling. The data were gained through spreading questionnaires. The examination was done using one analysis tool known as one sample t-test and one way ANNOVA. To examine the validity issue, the correlation technique was applied, while Cronbach alpha was used to examine the reliability.

The result of the research showed that the accountants and the public accountant service users have positive perception towards the advertisement of public accountant services.

In addition, there is no significant difference on the perception between the public accountants, non-public accountants and the public accountants service users.

Keywords: Perception, Public Accountants, Non-Public Accountants, Public Accountants Service Users, Public Accountant Service Advertisement