

ABSTRAK

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Keyword :Students of accounting, preparation of financial statements Ethics

Perceptions of upper level accounting students and lower level students on the ethics of the preparation of financial statements can be done by implementing the principles of Good Corporate Governance (GCG) are interlinked with each other in order to push the performance of the sources of the company is working efficiently, generate long-term economic value sustainable for shareholders and surrounding communities as a whole. The basic principles are: earnings management, misstatements of financial statements, incomplete disclosure of sensitive information, the cost benefits, accountability to users of financial statements. The purpose of this study is there a difference between student perceptions of upper level and lower levels of ethical preparation of the basic principles of financial reporting.

The population in this study is of 200 accounting students. Questionnaires were randomly distributed both students under the semester and students over the semester, with details of 126 accounting students and 74 semesters for students under the semester. This research is a study that is behavioral (behavior and perception) hence the data to be used in this study is the primary data obtained through questionnaires.

The results of this study indicate that between lower-level accounting students and accounting students top level there is no difference in perceptions about the ethical preparation of financial statements both in principle, profit management, misstatements of financial statements, disclosure of information, cost benefit, and accountability to users of financial statements this can be seen with a significance value > 0.05.

Based on this study can be concluded no difference in student perceptions of both accounting students and accounting students top level below the level of preparation of financial statements on ethics. As for suggestions for further research can be done to increase the population and study sample by comparing the perceptions of students from other universities.