

## ABSTRACT

Rico Setiawan Febriansyah, *Student Perception regular classes and class Students Against Ethics parallel Accounting Department of Business and Professional Ethics accountant (a case study in Esa Unggul University)*, guided by Drs. Darmansyah, HS, Akt, MM, CISA

*This study aims to determine whether there are differences in perception between students regular classes with students of parallel classes majoring in accounting to business ethics and ethics of the accounting profession.*

*The method used is descriptive qualitative analysis, while to determine whether there are differences in perception between students regular classes with students of parallel classes of business ethics and professional ethics accountant tested using T Test.*

*From the research results obtained by calculation, that there is no difference in perception between students regular classes with the parallel class with business ethics and professional ethics at the University of Esa Unggul based on calculations using the method of validity, reliability, and test T test showed sig,  $0.110 > 0.05$  so it is said that there are no differences in perception.*

*Keywords: Perception, regular grade students and students of parallel classes majoring in accounting, business ethics and professional ethics*