

**PENGARUH USIA, JENIS KELAMIN DAN PERAN DALAM  
ORGANISASI TERHADAP PENILAIAN ETIKA BANKIR ATAS  
PRAKTIK MANAJEMEN LABA**

**INTISARI**

Manajemen laba merupakan masalah yang penting dan kontroversial dari perspektif etika dalam dunia bisnis. Penelitian terdahulu kebanyakan meneliti praktik manajemen laba dari perspektif ekonomi. Penelitian ini bertujuan untuk mengetahui pengaruh usia, jenis kelamin dan peran dalam organisasi terhadap penilaian etika bankir atas praktik manajemen laba. Bankir dipilih menjadi subjek penelitian karena bank menggunakan laporan keuangan untuk mengukur kelayakan pemberian pinjaman dan kemampuan pembayaran kembali calon debitur. Diperoleh 77 responden penelitian dari bank CIMB Niaga dan BTPN. Pengukuran manajemen laba dilakukan dengan kuesioner. Hasil penelitian menunjukkan bahwa variabel usia terbukti memengaruhi penilaian etika bankir atas praktik manajemen laba metode manipulasi akuntansi, tetapi tidak memengaruhi praktik manajemen laba metode manipulasi operasi. Variabel jenis kelamin dan peran dalam organisasi terbukti memengaruhi penilaian etika bankir atas praktik manajemen laba, baik metode manipulasi akuntansi maupun operasi.

Kata Kunci : Manajemen laba; penilaian etika; bankir; usia; jenis kelamin; peran dalam organisasi

# **THE INFLUENCE OF AGE, GENDER AND ROLE IN THE ORGANIZATION ON BANKERS' ETHICAL JUDGMENT ON EARNING MANAGEMENT PRACTICES**

## **ABSTRACT**

Earnings management is a crucial and controversial matter in the ethics perspective of business world. Most of erlier researches examine the practices of earning management from the economic perspective. This research aims to determine the influence of age, gender and role in the organization on bankers' ethical judgment on earning management practices. Bankers are chosen as the research subjects because banks use financial resport to measure a loan disbursement feasibility and prospective debtors' ability to pay. 77 respondents are selected from CIMB Niaga and BTPN banks. Earnings management measurement are conducted by means of questionnaires. The research result show that age variable is proven to influence bankers' ethical judgement on earning management practices with accounting manipulation method, but it doesn't influence earning management practices with operations manipulation method. Gender variable and role in the organization are proven to influence earning management practices with both accounting manipulation method and operations manipulation method.

Key words: Earnings management; ethical judgment; bankers; age; gender; role in the organization