

INTISARI

ETIKA MANAJEMEN LABA:

PERBANDINGAN PENILAIAN ETIS ANTARA MAHASISWA AKUNTANSI DAN PRAKTIKI

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Penelitian ini bertujuan untuk mengetahui perbedaan penilaian etika antara mahasiswa dan praktisi. Sampel diambil dari mahasiswa UGM dan UII dan dari praktisi Bank Rakyat Indonesia Yogyakarta. Penelitian ini mirip dengan Bruns and Merchant (1990) yang mensurvei praktik manajemen laba di Harvard Business Review untuk membandingkan penilaian etis praktik manajemen laba. Kuesioner yang digunakan terdiri dari 6 skenario dengan 11 item pertanyaan. Manajemen laba, yang konsisten terhadap prinsip-prinsip akuntansi, arah manajemen laba, periode akuntansi dan, niat manajemen laba. Hasil dari hipotesis adalah: Prinsip akuntansi, periode akuntansi, dan niat manajemen laba.

Kata kunci: Persepsi, mahasiswa, praktisi, manajemen laba.

ABSTRACT

THE ETHICS OF EARNINGS MANAGEMENT: COMPARISON OF ETHICAL JUDGMENT BETWEEN ACCOUNTING STUDENTS AND PRACTITIONERS

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This research aim is to determine differences in ethical judgment between students and practitioners. The samples are taken from students of UGM and UII and practitioners from Bank Rakyat Indonesia Yogyakarta. This research is similar to Bruns and Merchant (1990) that surveyed earnings management practices for the Harvard Business Review to rate the acceptability of the practices. The questionnaires used consist of 6 scenarios with 11 items of questions. There are 5 dimensions of earnings management that tested in this research which are types of earnings management, consistency to accounting principles, direction of earnings management, periods of accounting and, intention of earnings management. The results of the research are three out of five hypotheses accepted which are: consistency to accounting principles, period of accounting, and intention of earnings management.

Keywords: Perception, students, practitioners, earnings management.