

INTISARI

Praktik manajemen laba memiliki kaitan erat dengan etika para pelaku bisnis, seperti pemerintah, manajemen perusahaan, dan praktisi akuntansi. Penelitian ini meneliti pengaruh *uncertainty avoidance*, *locus of control*, dan pengalaman kerja terhadap persepsi etis praktik *earnings management* pada praktisi akuntansi. Sampel dari penelitian ini adalah auditor eksternal di Yogyakarta, auditor internal, dan karyawan departemen akuntansi di PT. Pupuk Kalimantan Timur dengan total responden sebesar 86 orang. Hasil penelitian menunjukkan bahwa *locus of control* dan pengalaman kerja berpengaruh secara positif terhadap persepsi etis praktik *earnings management* pada praktisi akuntansi. Sementara *uncertainty avoidance* tidak berpengaruh secara negatif terhadap persepsi etis praktik manajemen laba pada praktisi akuntansi.

Kata Kunci : persepsi etis, *earnings management*, *uncertainty avoidance*, *locus of control*, pengalaman kerja

ABSTRACT

Earnings management practice has a close relation with corporate managers, regulators, and practicing accountants. This study examines the effects of uncertainty avoidance, locus of control, and work experiences to earnings management's ethical perception of practicing accountants. A total of 86 respondents consist of external auditors in Yogyakarta, internal auditors and accounting departments in PT. Pupuk Kalimantan Timur formed the sample of this study. Results indicate positive relations of locus of control and work experience to earnings management's ethical perception of practicing accountants. However, there has no negative relation of uncertainty avoidance to earnings management's ethical perception of practicing accountants.

Keywords : *ethical perception, earnings management, uncertainty avoidance, locus of control, pengalaman kerja*