

INTISARI

Studi mengenai pengaruh pendidikan etika terhadap manajemen laba masih jarang ditemukan dalam literatur penelitian, terlebih ketika pendidikan tersebut menggunakan media interaktif. Penelitian ini melakukan analisis pengaruh pelatihan etika menggunakan kasus berbasis kertas dan *augmented reality* terhadap *judgment* etika manajemen laba. Menggunakan metode eksperimen tulen, penelitian ini mampu mengumpulkan 48 subjek untuk diberi tiga perlakuan yang berbeda untuk menguji pengaruh pelatihan etika terhadap *judgment* etika manajemen laba. Hasil penelitian menunjukkan pelatihan etika dengan menggunakan metode studi kasus mampu meningkatkan sikap intoleransi terhadap manajemen laba (menilai manajemen laba lebih tidak etis). Akan tetapi pada analisis perbedaan penggunaan media pelatihan, ditemukan bahwa tidak terdapat perbedaan signifikan antara pelatihan etika metode studi kasus dengan media *augmented reality* maupun pelatihan etika metode studi kasus berbasis kertas.

Kata kunci : manajemen laba, *augmented reality*, pelatihan etika

ABSTRACT

Studies on the effect of ethics education toward earnings management judgement are still rarely found in the research literature, especially when the education uses an interactive media. This study analyzes the effect of ethical training using paper-based cases and augmented reality on the ethical judgment of earnings management. Using a real experimental method, this study was able to collect 48 subjects to be given three different treatments to test the effect of ethical training on ethical judgment of earnings management. The results showed that ethical training using the case study method was able to increase intolerance attitudes towards earnings management (assess earnings management as more unethical). However, in the analysis of differences in the use of instructional media, it was found that there was no significant difference between the ethical training of the case study method and augmented reality media and the ethical training of the paper-based case study method.

Keywords : earnings management, augmented reality, ethical training