

ABSTRACT

Moh Lutfi Saiful Arif, The Perceptions of Accounting Students of Trunojoyo Madura University about Creative Accounting Practice (Creative Accounting Practice) viewed from The Theory of Business Ethics. Under the guidance of Robiatul Auliyah, SE., MSA and Nurul Herawati, SE., MSi

Disagreement about the creative accounting is still a pro and con of receiving creative accounting. This study aims to determine the perceptions of Trunojoyo Madura University Accounting Students about creative accounting practice (creative accounting) in terms of the theory of business ethics. This research was conducted with descriptive qualitative method. The source of data is obtained by interviewing Trunojoyo University accounting students as the key informants. The results of interview on creative accounting then are analyzed by using the theory of business ethics.

The results of this study showed that creative accounting cannot be accepted from the theory of deontological ethics, utilitarianism ethics, and ethical egoism ethics. The students also assume that creative accounting is an unethical act. Therefore, it is recommended to the academics to boost more on the accounting students' understanding of creative accounting practice early. So that the accounting students are more prepared to face the phenomenon of creative accounting that occurs in the real world of work, and also improve the understanding of business ethics so that the accounting students' graduate of the Trunojoyo Madura University is an ethical accountant.

Keywords: Perception, Accounting Student, Creative Accounting, Business Ethics Theory

ABSTRAK

Moh Lutfi Saiful Arif, Persepsi Mahasiswa Akuntansi Universitas Trunojoyo Madura tentang Praktik Akuntansi Kreatif (*Creative Accounting Practice*) ditinjau Dari Teori Etika Bisnis. Dibawah bimbingan Robiatul Auliyah, SE., MSA dan Nurul Herawati, SE., MSi

Perbedaan pendapat tentang *creative accounting* masih menjadi pro dan kontra tentang penerimaan *creative accounting*. Penelitian ini bertujuan untuk mengetahui persepsi Mahasiswa Akuntansi Universitas Trunojoyo Madura tentang praktik akuntansi kreatif (*creative accounting*) ditinjau dari teori etika bisnis. Penelitian ini dilakukan dengan metode kualitatif deskriptif. Sumber data diperoleh dengan cara wawancara kepada mahasiswa akuntansi Universitas Trunojoyo Madura sebagai informan kunci. Hasil wawancara tentang *creative accounting* kemudian dianalisis dengan teori etika bisnis.

Hasil penelitian ini menunjukkan bahwa *creative accounting* tidak dapat diterima dari teori etika deontologi, teori etika utilitarianisme, dan teori etika egoisme etis. Mahasiswa juga menganggap bahwa *creative accounting* adalah perbuatan yang tidak etis. Oleh karena itu disarankan kepada akademisi untuk lebih meningkatkan pemahaman mahasiswa akuntansi tentang praktik *creative accounting* sejak dini. Sehingga mahasiswa akuntansi lebih siap menghadapi fenomena *creative accounting* yang terjadi sesungguhnya di dunia kerja, dan juga meningkatkan pemahaman tentang etika bisnis agar nantinya mahasiswa lulusan akuntansi Universitas Trunojoyo Madura menjadi seorang akuntan yang beretika.

Kata kunci: Persepsi, Mahasiswa Akuntansi, *Creative Accounting*, Teori Etika Bisnis