

***THE EFFECTS OF PROFESSIONAL COMMITMENT, BONUS
COMPENSATION, AND RELIGIOSITY ON THE PERCEPTIONS OF
ACCOUNTING STUDENTS ABOUT EARNINGS MANAGEMENT
PRACTICES***

*(An Empirical Study of S1 Students of Faculty of Economics Yogyakarta State
University)*

**PENGARUH KOMITMEN PFOFESIONAL, KOMPENSASI BONUS
DAN RELIGIUSITAS TERHADAP PERSEPSI MAHASISWA
AKUNTANSI MENGENAI PRAKTIK MANAJEMEN LABA
(Studi Empiris pada Mahasiswa S1 Fakultas Ekonomi Universitas Negeri
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Abstract: The Effects of Professional Commitment, Bonus Compensation, and Religiosity on The Perceptions of Accounting Students about Earnings Management Practices. The purpose of this study was to determine the effect of professional commitment, bonus compensation, and religiosity on accounting students' perceptions of earnings management practices. This research design was included in comparative causal research. The population of this study was 127 accounting students at Yogyakarta State University. The research data collection technique was carried out through a questionnaire. The validity test uses the Pearson Product Moment correlation test, and the reliability test uses Cronbach Alpha. Analysis prerequisite tests include multicollinearity test, normality test, heteroscedasticity test, and linearity test. The data analysis technique used is multiple linear regression analysis. The results of this study indicate that professional commitment does not affect perceptions of accounting students regarding earnings management practices, evidenced by a regression coefficient of -0.013 and a significance value of 0.845. Bonus compensation and religiosity have a positive effect on accounting students' perceptions of earnings management practices, as evidenced by a regression coefficient of 0.172 and a significance value of 0.001 and a regression coefficient of 0.214 and a significance value of 0,000.

Keywords: Professional Commitment, Bonus Compensation, Religiosity, The Accounting Student's Perceptions of Earnings Management Practices

Abstrak: Pengaruh Komitmen Profesional, Kompensasi Bonus dan Religiusitas terhadap Persepsi Mahasiswa Akuntansi Mengenai Praktik Manajemen Laba. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh komitmen profesional, kompensasi bonus dan religiusitas terhadap persepsi mahasiswa akuntansi mengenai praktik manajemen laba . Desain penelitian ini termasuk dalam penelitian kausal komparatif. Populasi penelitian ini adalah 127 mahasiswa Akuntansi Universitas

Negeri Yogyakarta. Teknik pengumpulan data penelitian dilakukan melalui kuesioner. Uji validitas menggunakan uji korelasi Pearson Product Moment dan uji reliabilitas menggunakan Cronbach Alpha. Uji prasyarat analisis meliputi uji multikolinieritas, uji normalitas, uji heteroskedastisitas, dan uji linearitas. Teknik analisis data yang digunakan adalah analisis regresi linear berganda. Hasil penelitian ini menunjukkan bahwa komitmen profesional tidak berpengaruh terhadap persepsi mahasiswa akuntansi mengenai praktik manajemen laba, dibuktikan dengan nilai koefisien regresi sebesar $-0,013$ dan nilai signifikansi sebesar $0,845$. Kompensasi bonus dan Religiusitas berpengaruh positif terhadap persepsi mahasiswa akuntansi mengenai praktik manajemen laba dibuktikan dengan nilai koefisien regresi sebesar $0,172$ dan nilai signifikansi $0,001$ dan nilai koefisien regresi sebesar $0,214$ dan nilai signifikansi $0,000$.

Kata kunci: *Komitmen Profesional, Kompensasi Bonus, Religiusitas, Persepsi Mahasiswa Akuntansi mengenai Praktik Manajemen Laba*

INTRODUCTION

The financial statements are prepared based on Financial Accounting Standards (SAK) established by the Indonesian Institute of Accountants (IAI). According to IAI, Financial Accounting Standards (SAK) are Statements of Financial Accounting Standards (PSAK) and Interpretations of Financial Accounting Standards (ISAK). SAK provides flexibility for management in choosing accounting methods and estimates. The current accounting standard in Indonesia is the International Financing Reporting Standards (IFRS), which bases principles based on the preparation of reports.

Revenue is a financial component that is the center of attention when making decisions for interested parties, for example, which is used to improve company performance or improve the manager's performance to provide bonuses to managers. In practice, the company gets a significant profit, so investors will be interested in investing in the company. This action is

carried out by the management in manipulating corporate profits known as Profit Management. Earnings management as a process of taking deliberate steps within the limits of accounting principles in general both inside and outside the boundaries of the Generally Accepted Accounting Principles (GAAP).

The party that defines earnings management as cheating is done by a manager to fool others. In contrast, the other party defines it as a normal activity carried out by managers in preparing financial statements. Earnings management practices if it does not deviate from accounting methods and does not harm other parties, then earnings management practices may still be carried out by the company. However, earnings management practices should not be used in companies if they deviate from accounting methods and are detrimental to others.

A positive view that earnings management is one technique to be able to provide information to managers about the state of the company in the future (Widyasari, 2016). Earnings management also has a negative view because it can also provide false financial statements that can mislead users of financial statements in making decisions (Pendarvis & Morris, 2005). So that accountants are the most instrumental in this practice in the business world (Baharuddin & Satyanugraha, 2004).

In Indonesia, there are several cases of profit management similar to those of Enron, Worldcom, Global Crossing, for example PT Kimia Farma. Earnings management practices cannot be separated from the work of an accountant who is responsible for making financial reports. With the knowledge that an accountant has, sometimes the accountant is faced with situations that make it a dilemma to do window dressing on financial statements.

So in this study, using a population of undergraduate accounting students at Yogyakarta State University on the grounds that religious beliefs and ethics will significantly influence one's understanding. Also, students as prospective accountants will face the world of work and may bring attitudes that exist in themselves, such as professional commitment, bonus compensation, and religiosity. This research will be conducted by giving a questionnaire

to S1 Accounting students to find out how much influence the nature of professional commitment, bonus compensation, and religiosity towards accounting students regarding Profit Management practices.

Based on this background, the researcher will examine the factors that will influence the practice of Profit Management, namely the nature of professional commitment, bonus compensation, and religiosity. Therefore, researchers want to research with the title **"The Effects of Professional Commitment, Bonus Compensation, and Religiosity on The Perceptions of Accounting Students about Earnings Management Practices (An Empirical Study of S1 Students of Faculty of Economics, Yogyakarta State University)"**.

LITERATURE REVIEW

Based on research conducted by Nazaruddin (2013) that examines professional commitment with earnings management practices, that professional commitment is an essential factor in influencing individual behavior in a business context. The higher the level of their professional commitment will be associated with a positive action that will have a good impact on the organization. Individuals with high professional commitment tend to have less possibility to do activities that are detrimental such as Earnings Management. Nazaruddin (2013) research results show that

individuals with a high level of professional commitment tend to lead to a decrease in earnings management behavior.

The statement was also expressed by Sanjaya (2016), the results of his research stated that the effect of professional commitment on earnings management is negative, which means the higher the professional commitment, the less likely to do earnings management. So it can be concluded if an individual has a high professional commitment tends to take action with full responsibility and following the existing rules in the profession that is not allowed to commit fraud, such as earnings management.

H1: Professional Commitment has a negative effect on The Perceptions of Accounting Student about Earnings Management Practices.

Bonus compensation is a policy given to managers based on the results of their performance to achieve company goals. A bonus is an additional compensation given to an employee whose value is above his regular salary. Bonuses can be used as a tribute to the achievement of specific goals set by the company, or for their dedication to the company. "Bonus compensation is all income in the form of money, goods, directly or indirectly provided by the company's organization to employees in return for services rendered to the company" (Nazir,

2014). Companies that have a good compensation system will be able to provide satisfaction for managers, and companies can also get, hire, and retain managers (Elfira, 2014).

High or low level of employee performance is one factor that can be directly or indirectly influenced by the amount of compensation received by employees (Pujati & Arfan, 2013). Deviant earnings management tactics are intentional company actions beyond the principles of accounting for the General Accepted Accounting Principle (GAAP). So the company motivates employees to take action to manipulate the company's profits, then provide high bonus compensation if the employee succeeds.

The results of research conducted by Elfira (2014) prove that bonus compensation has a positive effect on earnings management practices. This is also evidenced by the results of a study conducted by Wijaya & Christiawan (2014), which also proves that bonus compensation has a positive effect on earnings management. So it can be concluded if an individual has motivation to get high bonus compensation then he will do anything to achieve his desires such as carrying out earnings management practices.

H2: Bonus Compensation has a positive effect on The Perceptions of Accounting Student about Earnings Management Practices.

Religiosity is the level of a person's specific beliefs in religious values practiced by an individual in his life. Religiosity and belief possessed by an accountant are indicated to influence behavior to distinguish between right and wrong, thus the more a person is obedient to the teachings of his religion, the person will be able to identify students perceptions of earnings management practices. Kharismawati (2019) states that "one's religious beliefs play an important role in ethical decision making. That way, someone who has a high level of Religiosity will consider all of their behavior according to the teachings of the religion they hold ". Longenecker, McKinney, & Moore (2004) stated that Religiosity has a significant impact on someone to make a decision.

The results of research from Wati & Sudibyo's study (2016) says that Religiosity has a positive effect on student perceptions. This means that the level of Religiosity possessed by a person is low, then it will be possible to behave, which is opposed by the rules of his religion. So it can be concluded, if an individual has a low level of religiosity, it can be possible to commit fraud such as earnings management.

H3: Religiosity has a positive effect on The Perceptions of Accounting Student about Earnings Management Practices.

RESEARCH METHOD

Type of Research

This research belongs to the type of causal-comparative research, which is a type of research that seeks to know the causal relationship between dependent and independent variables. This study uses a quantitative approach, where research is to test the hypotheses that have been set. This research was conducted to see the causal relationship between variables to be studied, namely between the dependent variable on The Perceptions of Accounting Student about Earnings Management Practices, with independent variables such as Professional Commitment, Bonus Compensation, and Religiosity.

Place and Time Research

Table 1. Validity Test Results

Variable	Item	Invalid	Item Valid
Earnings Management Practices		-	7
Professional Commitment	9	-	9
Bonus Compensation	12	-	12
Religiosity	13	-	13

Source: Primary Data Processed, 2020

This research was conducted at the Accounting Study Program at the Faculty of Economics, Yogyakarta State University. The time of the study will be done in February 2020.

Research Subject

The population in this study were S1 students in the Accounting Study Program, Faculty of Economics, Yogyakarta State University.

Techniques and Instruments Data Collection

The technique used to collect data in this study uses a questionnaire. The research instrument used in this study was a closed questionnaire, so respondents only needed to provide a checklist (√) on the alternative answers provided. Measurement of each variable in this study uses a Likert scale with points 1 to 5.

Validity and Reliability of Instruments

A validity test is used to measure the validity or validity of an instrument. The instrument used if it can estimate what will be measured. An instrument can be said to be a valid instrument testing the validity of using Pearson Correlation by calculating the correlation between the scores of each statement item with the total score.

Based on the table above, it can be concluded that all statements are declared valid so that they are fit to be used as research instruments.

Reliability Test

An instrument in a questionnaire is said to be reliable or reliable if the instrument, when used to measure a similar symptom at different times, will show consistent results when used as a measurement at different times. In testing the reliability of the instrument, this study uses SPSS with the Cronbach Alpha statistical test, which states that a variable is said to be reliable if the Cronbach Alpha value is more than 0.6

Table 2. Reliability Test Results

Variable	Number of items	Cronbach's Alpha
Earnings Management Practices (X1)	7	0,734
Professional Commitment (X2)	9	0,673
Bonus Compensation (X2)	12	0,859
Religiosity (X3)	13	0,875

Source: Primary Data Processed, 2020

Based on the table above, it can be concluded that all statement items of all variables are reliable because the Cronbach's Alpha value is more than 0.6 and can be used for research.

Data Analysis Technique

Descriptive Statistics Analysis

Muhson (2006) revealed that descriptive statistical analysis is a statistic used to analyze data by describing or describing data that has been collected as it is without

intending to make conclusions that apply to the public or generalizations.

Classical Assumption Test

Normality Test

The normality test aims to test whether, in a regression, dependent variable, independent variable, or both have normal distribution or do not have a normal distribution (Akbar, 2013). The normality of sample data is a requirement in quantitative research as empirical evidence that the characteristics of the sample are the same as the characteristics of the population. The normality test is carried out by the Kolmogorov-Smirnov (K-S) test, with the following criteria: (1) If the test results show significance ≥ 0.05 , it means that the data on the variables are normally distributed. (2) If the test results show significance < 0.05 , it means that the data on the variables are not normally distributed.

Multicollinearity Test

"Multicollinearity testing is intended to determine whether there is a high correlation between the independent variables in the model used" (Elfira, 2014). If there is a high correlation between these independent variables, one of them is eliminated (excluded) from the multiple regression model or added to the independent variable. Multicollinearity can be seen from the value of tolerance and Variance Inflation Factor

(VIF). If the tolerance value > 0.1 and VIF < 10 are said, there can be no symptoms of multicollinearity. If the tolerance value > 0.1 and VIF > 10 say, there are symptoms of multicollinearity.

Heteroscedasticity Test

Heteroscedasticity test is a test that aims to test whether a regression model has an unequal residual variance from one observation to another (Elfira, 2014). The heteroscedasticity problem occurs when the spread is unbalanced or when the variation of the disturbance probability distribution is not constant for all observations or independent variables. Heteroskedasticity test is performed with the Glejser test, which correlates the absolute value of residuals with independent variables, with the following criteria: (1) If the test results show a significance value > 0.05 , it means there is no heteroscedasticity. (2) If the test results show a significance value < 0.05 , it means there is heteroscedasticity.

Linearity Test

The linearity test is performed to determine the relationship between independent and dependent variables forming linear or not. This linearity test is a requirement for regression testing. To find out the linearity of the data is done by using the analysis of linearity with the following criteria: (1) If the linearity test results have a

significance value ≥ 0.05 , it means that the regression model used is linear. (2) If the linearity test results have a significance value <0.05 , it means that the regression model used is not linear.

Hypothesis Test

Multiple Linear Regression Analysis

Multiple linear regression analysis is a linear relationship between two or more independent variables (X1, X2, ... Xn) with the dependent variable (Y). This analysis is to determine the direction of the relationship between the independent variable with the dependent variable whether each independent variable is positively or negatively related and to predict the value of the dependent variable if the value of the independent variable has increased or decreased.

RESULT AND DISCUSSION

The Normality Test

The normality test aims to find out the data used for research has a normal distribution or not. This study uses the Kolmogorov-Smirnov nonparametric statistical test to test data normality. Data can be said to be normally distributed if the Asym.Sig value is higher than the specified α value of 5% (0.05).

Table 3. Normality Test

Variable	Kolmogro v- Smirnov	Asym p. Sig	Conclusi on
Unstandariz ed residual	0,070	0,200	Normal

Source: Primary Data Processed, 2020

Based on the normality test results table in table 20, the Asymp value. Sig of 0,200. This value is higher than the value of α (0.05). Thus it can be concluded that all variables in this study are normally distributed.

Multicollinearity Test

Multicollinearity Test aims to test whether the regression model found a correlation between independent variables. A good regression model should not occur the correlation between independent variables. Multicollinearity test of tolerance value and Variance Inflation Factor (VIF).

Table 4. Multicollinearity Test

No	Variable	<i>Collinearity Statistics</i>		Information
		<i>Tolerance</i>	VIF	
1	X1	0,635	1,575	There is no multicollinearity
2	X2	0,629	1,590	There is no multicollinearity
3	X3	0,838	1,194	There is no multicollinearity

Source: Primary Data Processed, 2020

Based on the Multicollinearity Test table above, the tolerance values for the variable Professional Commitment (X1), Bonus Compensation (X2), and Religiosity (X3) are

0.635, 0.629 and 0.836 which means they are more significant than 0.10. The VIF value is 1.575, 1.590 and 1,194, which means smaller than 10.0, so it can be concluded that there is no correlation between independent variables in the regression model or the regression model there is no multicollinearity.

Heteroscedasticity Test

Heteroscedasticity test is performed to test whether, in the regression model, there is an inequality of variance from one observation to another. A good regression model is a homoscedasticity, or heteroskedasticity does not occur. In this study, the heteroskedasticity test was performed using the Glejser test. The results of the heteroscedasticity test can be seen in the following table:

Table 5. Heterokesdasticity Test Results

No	Variable	Sig	Information
1	X1 –Y	0,997	Heteroscedasticity does not occur
2	X2– Y	0,612	Heteroscedasticity does not occur
3	X3– Y	0,090	Heteroscedasticity does not occur

Based on table, it can be seen that the significance value of all regression models in this study is more than 0.05, so there is no heteroscedasticity.

Linearity Test

Linearity test is used to determine the regression between independent variables

and dependent variables to form linear or not. To assess the linearity of the data carried out by the test of linearity with a criterion of significance value of more than α that is equal to 0.05.

Table 6. Linearity Test

No	Variable	Sig	Information
1	X1 –Y	0,741	Linear
2	X2 – Y	0,378	Linear
3	X3 – Y	0,384	Linear

Source: Primary Data Processed, 2020

From the results of the linearity test in table 4 shows that the Sig for all three relationships has a significance value of more than 0.05. Thus, it can be concluded that the relationship between the variables in this study, namely Professional Commitment, Bonus Compensation, and Religiosity towards on The Perceptions of Accounting Student about Earnings Management Practices, is linear.

Hypothesis Test

Multiple Linear Regression Analysis

Table 4. Multiple Linear Regression

Variabel	Unstandardized Coefficient			t _{count}
	B	Error	Sig	
Constrant	9,767	2,607	0,000	3,747
X1	-0,013	0,065	0,845	-0,196
X2	0,172	0,048	0,001	3,549
X3	0,214	0,059	0,000	3,644

R Square = 0,224
 $F_{hitung} = 7,646$
 $Sif. F = 0,000$

Source: Primary Data Processed, 2020

From the summary of the multiple linear regression test results above, it shows a significant value of 0,000, which means less than 0.05. The value of R Square in multiple linear regression is 0.224, which means 22.4% of the Accounting Student Perception variable about Earnings Management Practices (Y) is influenced by the independent variables Professional Commitment (X1), Bonus Compensation (X2) and Religiosity (X3), so the rest 77.6% is influenced by other factors outside the study. The calculated f value of 7.646 is higher than the value of the f table that is 3.255.

Discussion

The first hypothesis proposed by researchers, Professional Commitment does not affect to The Perceptions of Accounting Student about Earnings Management Practices. The first hypothesis proven by the result of Professional Commitment shows a significance value of 0.845, it is means higher than alpha 0.05 ($0.845 > 0.05$), which means that the first hypothesis was rejected. The lack of experience in the world of work and knowledge about earnings management can affect the low professional commitment of respondents. So that professional commitment does not significantly influence earnings management valuation behavior. That way, respondents who are sampled in this study can be said to be still low. The

results of this study are in line with research by Isna and Bambang (2013), which states that Professional Commitment does not affect earnings management. However, the results of this study are not in line with the findings of Pamungkas (2016), which states that Professional Commitment influences earnings management behavior.

The second hypothesis proposed by researchers, Bonus Compensation has a positive effect on Accounting Student Perceptions about Earnings Management Practices. The second hypothesis proven by the result of Bonus Compensation shows a significance value of 0.0005 (sig. 1 tailed $0.0005 (0.001 \times \frac{1}{2})$), it is smaller than alpha 0.05 ($0.0005 < 0.05$), which means that the second hypothesis is accepted. Misuse of organizational power and resources can be one of the drivers of individuals to do earnings management, which ultimately gets bonus compensation. So that the desire to get bonus compensation and personal benefits can be obtained without looking at the risks that will occur after making earnings management. Therefore, giving a bonus can influence someone in carrying out earnings management practices. The bonus compensation promised by the owner to the company managed not only motivates the manager to work better but also motivates the manager to commit managerial fraud. This is in line with research conducted by Desri and

Muhammad Muslih (2019), which states that Bonus Compensation has a positive effect on earnings management.

The third hypothesis proposed by researchers, Religiosity has a positive effect to The Perceptions of Accounting Student about Earnings Management Practices. The third hypothesis proven by the result of Religiosity shows a significance value of 0 (sig. 1 tailed 0 (0.000 $\times \frac{1}{2}$)) it is smaller than alpha 0.05 ($0 < 0.05$), which means that the second hypothesis is accepted. In this study, moral awareness of Religiosity is a determining factor in the decision not to do earnings management. Religiosity is a factor in the individual who measures how much and often someone carries out his religious orders. The higher Religiosity possessed by an accounting student, it will be assumed that earnings management practices are actions that are not following the rules or teachings in every religion. However, the low level of Religiosity in this study can encourage someone to commit fraud, such as earnings management practices. Low Religiosity can pressure a person on deviant behavior or behavior because the individual will usually only see what he is observing. This study is in line with research conducted by Mirna Wati and Bambang (2016), which states that Religiosity has a positive effect on earnings management practices.

CONCLUSION AND SUGGESTION

Conclusion

The possibility of in-depth experience in the workforce of the respondents so that it can be the cause of the low professional commitment in this study. That is because if the longer a person's work experience in his career, the higher the professional commitment.

Compensation is one of the individual factors for earnings management. Giving bonuses by the company is misused to receive personal benefits, management will do to create high profits to maximize the receipt of bonuses. Someone who has an interest in high bonus compensation will also increase earnings management actions, and vice versa.

The low level of religiosity of the respondents in this study can make it possible to commit fraud, such as earnings management. Someone who has low religiosity will consider earnings management practices as usual. And vice versa, someone who has high religiosity will think earnings management practices as a bad thing.

Suggestion

1. It is better to examine other variables besides the independent variables that already exist in this study because the independent variables used in this study

only have a small effect of 22,4% on the dependent variable of the study.

2. For further research, add a sample of existing research to be more extensive, so that research results can better reflect the actual conditions.
3. Directed to qualitative research. Also, it can consider using a sample of accountants or auditors practitioners so that they can describe the actual conditions.

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