

## ABSTRACT

Syarifah Hairani A. Oponu. 2015, Thesis. Title: "Public Accountants Perception and Tax Consultants Against Earnings Management Practices (A Case Study of Public Accountants and Tax Consultants in Malang)"

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Keywords: Perception on Earnings Management Practices, Public Accountants, Tax Consultants

This study aimed to examine the respondents' perceptions of the two groups of public accountants and tax consultants to earnings management practices that seen from the five situational factors, namely the type of earnings management, the direction of earnings management, earnings management materiality, consistency with PABU and effectperiod.

The method used quantitative researchof descriptive statistical with using hypothesis testing *WilcoxonMann WhithneyTest*, the purpose was to know the difference between the perception of the two respondents. Analysis based on data from 68 respondents consisting of 37 public accountants and 31 of tax consultants was collected through questionnaires.

The results showed that there were significant differences in perception between the public accountant and tax consultant toward earnings management practices of the entire variable. However, for each variable was generated that type of earnings management variables of type of manipulation operation, the direction of earnings management to raise the type of earnings, type of immaterial of materiality, consistency of consistent type and period result showed no significant difference between the two respondents, only variable types of earnings management of type accounting manipulation, the direction of earnings management type of lower earnings, the materiality of the type of material value, and consistency of the type of inconsistency which showed a significant difference in perception. Public accountants had a tendency to disagree earnings management practices compared to a tax consultant.