

ABSTRAK

Nur Wahidah, Npm : 71210313017, Judul: Pengaruh Pengetahuan Akuntansi dan Etika Profesi Terhadap Persepsi Mahasiswa Akuntansi Universitas Islam Sumatera Utara dan Universitas Muslim Nusantara Al-Washliyah Mengenai Praktik Creative Accounting. Program Studi Strata 1 Akuntansi. Universitas Islam Sumatera Utara. Pembimbing 1: Ramadona Simbolon, S.E., M.Si., Ph.D, Pembimbing II: Farida Khairani Lubis, S.E., M.Si, Skripsi 2025.

Creative accounting adalah metode pelaporan keuangan dimana manajer berpartisipasi dengan tujuan keuntungan pribadi. Pengetahuan akuntansi dan etika dapat memengaruhi pandangan mahasiswa akuntansi tentang kasus *creative accounting*. Mahasiswa akuntansi merupakan calon akuntan yang memiliki peran penting dalam mengurangi praktik *creative accounting*, sehingga sangat penting untuk mengetahui pendapat mahasiswa akuntansi tentang praktik *creative accounting*. Tujuan penelitian ini adalah untuk menguji pengaruh pengetahuan akuntansi dan etika profesi terhadap persepsi mahasiswa akuntansi Universitas Islam Sumatera Utara dan Universitas Muslim Nusantara Al-Washliyah mengenai praktik *creative accounting*. Penelitian ini menggunakan metode kuantitatif jenis data yang digunakan adalah data primer dengan pengumpulan data dilakukan melalui kuesioner menggunakan skala likert yang dibagikan kepada 73 responden mahasiswa akuntansi di UISU dan UMN Al-Washliyah. Berdasarkan hasil uji SPSS 22 hasil penelitian menunjukkan bahwa pengetahuan akuntansi tidak berpengaruh terhadap persepsi mahasiswa akuntansi Universitas Islam Sumatera Utara dan Universitas Muslim Nusantara Al-Washliyah mengenai praktik *creative accounting*, pengetahuan etika profesi berpengaruh positif terhadap persepsi mahasiswa akuntansi Universitas Islam Sumatera Utara dan Universitas Muslim Nusantara Al-Washliyah mengenai praktik *creative accounting*, pengetahuan akuntansi dan etika profesi secara simultan berpengaruh terhadap persepsi mahasiswa akuntansi Universitas Islam Sumatera Utara dan Universitas Muslim Nusantara Al-Washliyah mengenai praktik *creative accounting*.

Kata Kunci: Pengetahuan Akuntansi, Pengetahuan Etika Profesi, Persepsi mahasiswa akuntansi mengenai praktik *creative accounting*.

ABSTRACT

Nur Wahidah, Npm : 71210313017, Title: *The Influence of Accounting Knowledge and Professional Ethics on the Perception of Accounting Students of the Islamic University of North Sumatra and the Al-Washliyah Muslim Nusantara University Regarding Creative Accounting Practices. Undergraduate Program in Accounting. Islamic University of North Sumatra. Supervisor I: Ramadona Simbolon, S.E., M.Si., Ph.D, Supervisor II: Farida Khairani Lubis, S.E., M.Si, Thesis 2025.*

Creative accounting is a financial reporting method in which managers participate for personal gain. Accounting knowledge and ethics can influence accounting students' views on creative accounting cases. Accounting students are prospective accountants who have an important role in reducing creative accounting practices, so it is very important to know the opinions of accounting students about creative accounting practices. The purpose of this study was to examine the effect of accounting knowledge and professional ethics on the perceptions of accounting students at the Islamic University of North Sumatra and the Muslim University of Al-Washliyah regarding creative accounting practices. This study uses a quantitative method, the type of data used is primary data with data collection carried out through a questionnaire using a Likert scale distributed to 73 accounting student respondents at UISU and UMN Al-Washliyah. Based on the results of the SPSS 22 test, the results of the study showed that accounting knowledge did not affect the perceptions of accounting students at the Islamic University of North Sumatra and the Muslim University of Al-Washliyah regarding creative accounting practices, knowledge of professional ethics had a positive effect on the perceptions of accounting students at the Islamic University of North Sumatra and the Muslim University of Al-Washliyah regarding creative accounting practices, accounting knowledge and professional ethics simultaneously influenced the perceptions of accounting students at the Islamic University of North Sumatra and the Muslim University of Al-Washliyah regarding creative accounting practices.

Keywords: *Accounting Knowledge, Professional Ethics Knowledge, Accounting students' perceptions of creative accounting practices.*