SHORT-TERM EARNINGS MANAGEMENT:

A PERCEPTION OF BUSINESS AND ACCOUNTING STUDENTS

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ABSTRACT

Financial fraud, earnings manipulation and others financial criminal cases involve the process of alteration of financial report which can mislead it. In this study, the researcher surveyed business and accounting students' perceptions on the morality on specific earnings management actions. 280 of business and accounting students are the sample. The respondents are the students from Universiti Teknologi MARA (Terengganiu). The methods of data collection were adapted in this study is electronic questionnaire through Facebook. Some of the questionnaires were handed to the students through representative. The students need to rate the acceptability of earnings management actions.

The same questionnaires adopted from Giacomino et.al (2006) were distributed to the respondents. The researcher also determines the relationship between earnings management and gender differences and also students' major. The results show that in general, students judged that earnings management as minor infraction. Gender differences influence students' perception but business and accounting students' did not viewed earnings management differently.