

ABSTRAK

TINGKAT PEMAHAMAN MAHASISWA PENDIDIKAN AKUNTANSI (FKIP) DAN AKUNTANSI (FE) UNIVERSITAS SANATA DHARMA MENGENAI PPh PASAL 21 BERDASARKAN JENIS KELAMIN, SEMESTER, INDEKS PRESTASI KUMULATIF (IPK), DAN JENIS PEKERJAAN ORANG TUA

Betty Kartika Dewi
Universitas Sanata Dharma
2007

Penelitian ini bertujuan untuk mengetahui perbedaan pemahaman mahasiswa Pendidikan Akuntansi (FKIP) dan Akuntansi (FE) Universitas Sanata Dharma mengenai PPh Pasal 21 berdasarkan jenis kelamin, semester, Indeks Prestasi Kumulatif (IPK), dan jenis pekerjaan orang tua.

Penelitian ini merupakan penelitian deskriptif komparatif. Populasi penelitian ini adalah seluruh mahasiswa aktif yang pernah mengambil dan menerima mata kuliah Hukum Pajak dan Akuntansi Pajak di Pendidikan Akuntansi (FKIP) dan Akuntansi (FE) Universitas Sanata Dharma. Dengan teknik *purposive dan cluster sampling*, jumlah sampel mahasiswa Pendidikan Akuntansi 90 orang dan mahasiswa Akuntansi 99 orang. Teknik analisis data dengan menggunakan *independent sample t test*.

Hasil pengolahan data menunjukkan bahwa sebagian besar responden memiliki pemahaman mengenai PPh Pasal 21 relatif sangat kurang (55,03%). Hasil pengujian menunjukkan bahwa tidak ada perbedaan tingkat pemahaman mahasiswa Pendidikan Akuntansi (FKIP) dan Akuntansi (FE) Universitas Sanata Dharma mengenai PPh Pasal 21 berdasarkan jenis kelamin (probabilitas hitung laki-laki = $0.606 > 0.05$ dan probabilitas hitung perempuan = $0.911 > 0.05$). Tidak ada perbedaan tingkat pemahaman mahasiswa Pendidikan Akuntansi (FKIP) dan Akuntansi (FE) Universitas Sanata Dharma mengenai PPh Pasal 21 berdasarkan semester (probabilitas hitung semester lima = $0.446 > 0.05$ dan probabilitas hitung semester tujuh = $0.239 > 0.05$). Tidak ada perbedaan tingkat pemahaman mahasiswa Pendidikan Akuntansi (FKIP) dan Akuntansi (FE) Universitas Sanata Dharma mengenai PPh Pasal 21 berdasarkan IPK (probabilitas hitung IPK 1.00-2.99 = $0.588 > 0.05$ dan probabilitas hitung IPK 3.00-4.00 = $0.817 > 0.05$). Tidak ada perbedaan tingkat pemahaman mahasiswa Pendidikan Akuntansi (FKIP) dan Akuntansi (FE) Universitas Sanata Dharma mengenai PPh Pasal 21 berdasarkan jenis pekerjaan orang tua (probabilitas hitung PNS = $0.696 > 0.05$, probabilitas hitung karyawan swasta = $0.736 > 0.05$, probabilitas hitung wiraswasta/pedagang = $0.128 > 0.05$, dan probabilitas hitung lain-lainnya = $0.759 > 0.05$).

ABSTRACT**THE COMPREHENSION LEVEL OF COLLEGE STUDENT AT ACCOUNTING EDUCATION AND ACCOUNTING STUDY PROGRAMS OF SANATA DHARMA UNIVERSITY (USD) ABOUT INCOME TAX SECTION 21 BASED ON SEX, SEMESTER LEVEL, CUMULATIVE POINT AVERAGE (CPA), AND PARENTS' OCCUPATION**

Betty Kartika Dewi
Sanata Dharma University
2008

The research aims to know the difference of the comprehension level of college student at Accounting Education and Accounting study program of Sanata Dharma University (USD) about income tax section 21 based on sex, semester level, cumulative point average (CPA), and parents' occupation.

The research is descriptive-comparative. The population is all active students who have ever taken and those who is taking tax law and tax accounting courses at Accounting Education and Accounting study programs of Sanata Dharma University. By purposive and cluster sampling techniques, the total samples from Accounting Education study program are 90 students and from of Accounting study program 99 students. The data analysis technique used is independent sample t test.

The tabulation data result shows that a large part of respondents possess comprehension level of income tax section 21 is relative very less (55.03%). The test result shows that there is no difference in comprehension level between Accounting Education students and Accounting students of Sanata Dharma University about income tax section 21 based on sex (the calculation probability of male = $0.606 > 0.05$ and the calculation probability of female = $0.911 > 0.05$). There is no difference in comprehension level between Accounting Education students and Accounting students of Sanata Dharma University about income tax section 21 based on semester level (The calculation probability of the fifth semester = $0.446 > 0.05$ and the calculation probability of the seventh semester = $0.239 > 0.05$). There is no difference in comprehension level between Accounting Education students and Accounting students of Sanata Dharma University about income tax section 21 based on CPA (The calculation probability of CPA 1.00-2.99 = $0.446 > 0.05$ and the calculation probability of CPA 3.00-4.00 = $0.239 > 0.05$). There is no difference in comprehension level between Accounting Education students and Accounting students of Sanata Dharma University about income tax section 21 based on parents' occupation (The calculation probability of civil servant = $0.696 > 0.05$, the calculation probability of private employee = $0.736 > 0.05$, the calculation probability of businessman = $0.128 > 0.05$, and another calculation probability of = $0.759 > 0.05$).