

**ABSTRAK****PENGARUH PERSEPSI SISWA TENTANG KOMPETENSI KEGURUAN  
TERHADAP PRESTASI BELAJAR AKUNTANSI**

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Penelitian ini bertujuan untuk mengetahui: 1) pengaruh persepsi siswa tentang kompetensi pedagogik terhadap prestasi belajar akuntansi; 2) pengaruh persepsi siswa tentang kompetensi kepribadian terhadap prestasi belajar akuntansi; 3) pengaruh persepsi siswa tentang kompetensi sosial terhadap prestasi belajar akuntansi; 4) pengaruh persepsi siswa tentang kompetensi profesional terhadap prestasi belajar akuntansi; 5) pengaruh persepsi siswa tentang kompetensi pedagogik, kepribadian, sosial, dan profesional terhadap prestasi belajar akuntansi. Penelitian ini dilaksanakan pada bulan April 2010.

Penelitian ini merupakan penelitian populasi. Populasinya adalah seluruh siswa kelas XI IPS SMA Santa Maria Yogyakarta yang berjumlah 50 siswa. Teknik pengumpulan data yang digunakan adalah kuesioner dan dokumentasi. Untuk menjawab permasalahan pertama, kedua, ketiga, dan keempat menggunakan regresi linier sederhana, sedangkan untuk permasalahan kelima menggunakan regresi linier ganda.

Hasil penelitian menunjukkan bahwa: 1) tidak terdapat pengaruh yang signifikan persepsi siswa tentang kompetensi pedagogik terhadap prestasi belajar akuntansi ( $t\text{-hitung } 1,217 < t\text{-tabel } 2,0106$ ); 2) tidak terdapat pengaruh yang signifikan persepsi siswa tentang kompetensi kepribadian terhadap prestasi belajar akuntansi ( $t\text{-hitung } 1,392 < t\text{-tabel } 2,0106$ ); 3) tidak terdapat pengaruh yang signifikan persepsi siswa tentang kompetensi sosial terhadap prestasi belajar akuntansi ( $t\text{-hitung } 1,1720 < t\text{-tabel } 2,0106$ ); 4) tidak terdapat pengaruh yang signifikan persepsi siswa tentang kompetensi profesional terhadap prestasi belajar akuntansi ( $t\text{-hitung } 0,514 < t\text{-tabel } 2,0106$ ); 5) tidak terdapat pengaruh yang signifikan persepsi siswa tentang kompetensi pedagogik, kepribadian, sosial, dan profesional terhadap prestasi belajar akuntansi ( $F\text{-hitung } 0,796 < F\text{-tabel } 2,575$ ).

**ABSTRACT****THE INFLUENCE OF STUDENT'S PERCEPTION OF TEACHING  
COMPETENCE TOWARDS LEARNING ACHIVEMENT IN  
STUDYING ACCOUNTING**

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The purposes of this research are to know: 1) the influence of student's perception of teaching competence towards the performance of studying accounting; 2) the influence of student's perception of individual competence towards the performance of studying accounting; 3) the influence of student's perception of social competence towards the performance of studying accounting; 4) the influence of student's perception of professional competence towards the performance of studying accounting; 5) the influence of student's perception of teaching, individual, social, and professional competence towards the performance of studying accounting. This research was conducted in April 2010.

The population of this research was 50 graduate students majoring in accounting at Santa Maria Senior High School 2009-2010 Academic year. The data collecting techniques were questionnaire and documentation. To answer the first, second, third, and fourth problems, the linier regretion simple analysis technique was applied, and the fifth problem was analized multiple regretion analysis.

The result shows that: 1) there isn't any significant influence of student's perception of teaching competence towards the performance of studying accounting ( $t\text{-observed } 1,217 < t\text{-table } 2,0106$ ); 2) there isn't any significant influence of student's perception of individual competence towards the performance of studying accounting ( $t\text{-observed } 1,392 < t\text{-table } 2,0106$ ); 3) there isn't any significant influence of student's perception of social competence towards performance of studying accounting ( $t\text{-observed } 1,1720 < t\text{-table } 2,0106$ ); 4) there isn't any significant influence of student's perception of professional competence towards the performance of studying accounting ( $t\text{-observed } 0,514 < t\text{-table } 2,0106$ ); 5) there isn't any significant influence of student's perception of teaching, individual, social, and professional competence towards the performance of studying accounting ( $F\text{-observed } 0,796 < F\text{-table } 2,575$ ).