

ABSTRAK

PERSEPSI MAHASISWA PROGRAM STUDI AKUNTANSI TERHADAP LINGKUNGAN KERJA AKUNTAN PUBLIK Studi Kasus pada Universitas Sanata Dharma Yogyakarta

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Penelitian ini bertujuan untuk: (1) mengetahui apakah terdapat perbedaan persepsi terhadap lingkungan kerja Akuntan Publik ditinjau dari tugas dan tanggung jawab pekerjaan; promosi, pelatihan, dan supervisi; kepentingan pribadi; dan pembayaran finansial antara mahasiswa dan mahasiswi Program Studi Akuntansi di Universitas Sanata Dharma Yogyakarta, dan (2) mengetahui apakah terdapat perbedaan persepsi terhadap lingkungan kerja Akuntan Publik ditinjau dari tugas dan tanggung jawab pekerjaan; promosi, pelatihan, dan supervisi; kepentingan pribadi; dan pembayaran finansial antara mahasiswa Program Studi Akuntansi yang sudah dan belum mengambil mata kuliah Pengauditan I di Universitas Sanata Dharma Yogyakarta.

Teknik pengumpulan data dilakukan dengan menyebarkan kuesioner penelitian secara langsung oleh penulis kepada 100 sampel mahasiswa Program Studi Akuntansi angkatan 2005, 2006, 2007, dan 2008. Namun sebelumnya, data yang telah terkumpul dari 30 responden pada saat uji coba kuesioner di uji validitas dan reliabilitasnya terlebih dahulu. Teknik analisis data yang digunakan untuk menguji hipotesis yaitu dengan menggunakan Uji-*t* Dua Sampel Independen.

Berdasarkan hasil penelitian dan analisis data yang telah dilakukan dapat disimpulkan bahwa: (1) tidak terdapat perbedaan persepsi terhadap lingkungan kerja Akuntan Publik ditinjau dari tugas dan tanggung jawab pekerjaan; promosi, pelatihan, dan supervisi; kepentingan pribadi; dan pembayaran finansial yang signifikan antara mahasiswa dan mahasiswi Program Studi Akuntansi di Universitas Sanata Dharma Yogyakarta yang ditunjukkan oleh nilai $t_{hitung} = -0,626 < t_{tabel} = 1,980$, dan (2) terdapat perbedaan persepsi terhadap lingkungan kerja Akuntan Publik ditinjau dari tugas dan tanggung jawab pekerjaan; promosi, pelatihan, dan supervisi; kepentingan pribadi; dan pembayaran finansial yang signifikan antara mahasiswa Program Studi Akuntansi yang sudah dan belum mengambil mata kuliah Pengauditan I di Universitas Sanata Dharma Yogyakarta yang ditunjukkan oleh nilai $t_{hitung} = 2,300 > t_{tabel} = 1,980$. Namun, secara parsial tidak terdapat perbedaan persepsi terhadap lingkungan kerja Akuntan Publik ditinjau dari tugas dan tanggung jawab pekerjaan yang signifikan antara mahasiswa Program Studi Akuntansi yang sudah dan belum mengambil mata kuliah Pengauditan I di Universitas Sanata Dharma Yogyakarta.

ABSTRACT

THE PERCEPTION OF ACCOUNTING COLLEGE STUDENTS ON PUBLIC ACCOUNTANT WORK ENVIRONMENT A Case Study at Sanata Dharma University, Yogyakarta

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This research aimed to: (1) observe whether there was any perception differences toward Public Accountant work environment identified from job duties and responsibilities; promotion, training and supervision; personal concern; and financial remuneration among Accounting college students at Sanata Dharma University, Yogyakarta, and (2) observe whether there was any perception differences toward Public Accountant work environment identified from job duties and responsibilities; promotion, training and supervision; personal concern; and financial remuneration between Accounting college students who already taken Auditing I at Sanata Dharma University, Yogyakarta and those who had not.

To collect data needed, it was done by spreading research questionnaire directly to 100 respondents which were Accounting college students from batch of 2005, 2006, 2007 and 2008. The writer tested validity as well as reliability to 30-trial respondents before spreading the questionnaire to observed respondents. While to test the hypothesis, the writer used Independent Sample T-Test.

Based on research and analysis result, it could be concluded that: (1) there was no significant differences in perception toward Public Accountant work environment identified from job duties and responsibilities; promotion, training and supervision; personal concern; and financial remuneration among Accounting college students at Sanata Dharma University, Yogyakarta. It was showed by value of calculated-t = $-0,626 < t_{table} = 1,980$, and (2) there were significant differences in perception toward Public Accountant work environment identified from job duties and responsibilities; promotion, training and supervision; personal concern; and financial remuneration between Accounting college students who had taken Auditing I at Sanata Dharma University, Yogyakarta and those who had not. It was showed by value calculated-t = $2,300 > t_{table} = 1,980$. Nevertheless, partially there were no significant differences in perception toward Public Accountant work environment identified from job duties and responsibilities between Accounting college students who had taken Auditing I and those who had not.