

ABSTRAK

PERSEPSI MAHASISWA NON AKUNTANSI TERHADAP PEMAHAMAN PENYUSUNAN LAPORAN KEUANGAN DALAM SIKLUS AKUNTANSI

Studi Kasus pada Mahasiswa Program Studi Manajemen Fakultas Ekonomi
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Tujuan penelitian ini adalah: (1) untuk mengetahui persepsi mahasiswa manajemen terhadap pemahaman penyusunan laporan keuangan perusahaan dagang dan siklus akuntansi, (2) untuk mengetahui apakah ada perbedaan persepsi mahasiswa manajemen terhadap penyusunan laporan keuangan perusahaan dagang dalam siklus akuntansi berdasarkan faktor-faktor yang diduga mempengaruhi, yaitu jenis kelamin dan tahun angkatan.

Jenis penelitian ini adalah studi kasus dengan rancangan penelitian deskriptif. Studi kasus pada mahasiswa manajemen Fakultas Ekonomi Universitas Sanata Dharma. Teknik pengambilan sampel melalui *purposive sampling*. Jumlah sampel 95 responden, yaitu 45 responden mahasiswa tahun angkatan 2007 dan 50 mahasiswa tahun angkatan 2008.

Teknik pengumpulan data dengan menggunakan kuesioner. Pertanyaan yang dinyatakan valid ada 11 pertanyaan. Uji validitas menggunakan *product Moment*, Pertanyaan dinyatakan valid apabila $r_{hitung} > r_{tabel} = 0,202$. Uji Reliabilitas menggunakan *Cronbach's Alpha*, dinyatakan reliabel yaitu $r_{alpha} = 0,752 > 0,60$. Teknik analisis data yang digunakan adalah (1) analisis penilaian acuan norma (PAN) tipe II (2) analisis *Crosstabs-Chi Square*.

Berdasarkan hasil analisis PAN, kesimpulannya ialah bahwa pemahaman mahasiswa manajemen terhadap penyusunan laporan keuangan dalam siklus akuntansi berada pada taraf cukup paham 70,5%. Selebihnya memiliki tingkat pemahaman sangat paham 15,8% dan kurang paham 13,7%.

Berdasarkan hasil analisis *Crosstabs-Chi Square* memperlihatkan tidak terdapat perbedaan mengenai persepsi mahasiswa manajemen terhadap pemahaman penyusunan laporan keuangan perusahaan dagang dalam siklus akuntansi berdasarkan jenis kelamin atau berdasarkan tahun angkatan.

ABSTRACT

NON ACCOUNTING STUDENTS' PERSPECTIVE TOWARDS THE UNDERSTANDING OF FINANCIAL REPORT COMPILATION IN ACCOUNTING CYCLE

Case Study of the University Student of Management Study Program
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The purposes of the research were: (1) to find out the management students' perception towards the comprehension on financial report compilation of trading company and accounting cycle; (2) to find out whether there was difference in the students' perception towards the financial report compilation of trading company in accounting cycle based on the factors expected as influential, i.e. sex and batch year.

The type of the research was case study by descriptive research design. The case study was on management students in Faculty of Economics, Sanata Dharma University. The technique of sampling was purposive sampling. The size of sample was 95 respondents, i.e. 45 respondents of students in batch year of 2007 and 50 students in batch year of 2008.

The technique of data collection used questionnaire. The questions stated as valid were 11 questions. The validity test used product moment, the questions stated as valid if $r_{\text{count}} > r_{\text{table}} = 0,202$. The reliability test used Cronbach's Alpha, stated as reliable if $r_{\text{alpha}} = 0,752 > 0,60$. The techniques of data analysis used were (1) analysis of norm reference evaluation (PAN) type II, (2) analysis of Crosstabs-Chi Square.

Based on the result of PAN analysis, the conclusion was that the comprehension of students of management towards financial report compilation in accounting cycle was in relatively comprehensive level 70,5%. The other had very comprehensive level of 15,8% and less comprehensive of 13,7%.

Based on result of Crosstabs-Chi Square analysis it showed there was no difference concerning on the management students' perception of management towards the comprehension on financial report compilation of trading company in accounting cycle based on sex or based on batch year.