

ABSTRAK

**ANALISIS PERAN MATA KULIAH SISTEM INFORMASI
AKUNTANSI DALAM KESADARAN KEAMANAN INFORMASI
MAHASISWA TERHADAP FENOMENA *CYBER CRIME*
(Studi Eksplorasi pada Mahasiswa Program Studi Akuntansi, Fakultas
Ekonomi, Universitas Sanata Dharma)**

Scholastica Wahyu Indriani
NIM : 142114069
Universitas Sanata Dharma
Yogyakarta
2018

Penelitian ini bertujuan untuk mengetahui peran mata kuliah sistem informasi akuntansi dalam kesadaran keamanan informasi mahasiswa terhadap fenomena *cyber crime*. Penelitian ini memfokuskan analisis pada mahasiswa Akuntansi, Fakultas Ekonomi, Universitas Sanata Dharma. Oleh karena itu, penelitian ini digunakan untuk mengeksplorasi data dan informasi mengenai peran mata kuliah sistem informasi dalam kesadaran keamanan informasi mahasiswa akuntansi.

Jenis penelitian ini adalah studi eksplorasi. Metode penelitian yang digunakan adalah metode kualitatif eksploratif. Teknik pengumpulan data dengan wawancara dan dokumentasi. Populasi yang diteliti adalah mahasiswa Akuntansi, Fakultas Ekonomi, Universitas Sanata Dharma angkatan 2014-2016 yang berjumlah 490. Teknik pengambilan sampel adalah *purposive sampling* dan *disproportionate stratified random sampling*. Teknik analisis data yang digunakan adalah teknik analisis interpretif.

Hasil penelitian menunjukkan bahwa mata kuliah sistem informasi akuntansi memberikan pengetahuan (*knowledge*) bagi mahasiswa. Pengetahuan itu adalah dalam hal pentingnya mempelajari SIA. Sayangnya hal tersebut belum dipahami mahasiswa. Di sisi lain, pengetahuan mengenai pentingnya teknologi, *cyber crime*, dan bahayanya serta pentingnya pengendalian telah dipahami oleh mahasiswa. Selain itu, mata kuliah sistem informasi akuntansi telah membantu mahasiswa untuk memikirkan bagaimana cara bersikap (*attitude*) terhadap keamanan dan pengendalian sistem informasi yang dimiliki dan telah memberikan pengetahuan mengenai internet, *backup data*, *password*, *e-mail* dan *phishing*. Namun pengetahuan yang menimbulkan pemikiran tersebut pada kenyataannya hanya diterapkan untuk *backup data*, internet, dan *phishing*, sedangkan untuk *password* dan *e-mail* tidak diterapkan.

Kata Kunci : mata kuliah sistem informasi akuntansi, *knowledge*, *attitude*, *behaviour*

ABSTRACT

**ANALYZING THE ROLE OF ACCOUNTING INFORMATION SYSTEM
COURSE IN STUDENTS' INFORMATION SECURITY AWARENESS
TOWARDS THE PHENOMENA OF CYBER CRIME**

(Explorative Study in Accounting Students, Faculty of Economics, Sanata
Dharma University)

Scholastica Wahyu Indriani
Student Number : 142114069
Sanata Dharma University
Yogyakarta
2018

The objective of this research is to find out the role of accounting information system course in student's information security awareness toward the phenomena of cyber crime. The research focuses the analysis in accounting students, faculty of economics, Sanata Dharma University. Hence, this research aims to explore data and information of accounting information system course's role in accounting student's information security awareness.

The type of research was an explorative study. The research method used was qualitative explorative. The techniques of collecting data were interview and documentation. The population of this research was 490 accounting students, faculty of Economics, Sanata Dharma University batch 2014-2016. The technique of collecting sample used were purposive sampling and disproportionate stratified random sampling. The data analysis used is interpretive analysis.

The result shows that one of accounting information system course's role is providing knowledge to the students. It is important for student to learn accounting information system. Unfortunately the students has not understand about it. In other hand, the knowledge of the importance of technology, cyber crime, and its hazardous; and the importance of control have already been understood by the students. Besides, accounting information system course helps students to think about their attitude toward security and information control system. In addition, accounting information system course also provides knowledge about internet, backup data, password, e-mail and phishing. The knowledge which influences the thought has been applied in terms of backup data, internet, and phishing. However, knowledge in password and e-mail has not been applied.

Keywords : accounting information system course, knowledge, attitude, behaviour