

## ABSTRAK

### TINGKAT PEMAHAMAN AKUNTANSI DITINJAU DARI LATAR BELAKANG JURUSAN PENDIDIKAN SEKOLAH MENENGAH, MOTIVASI BELAJAR MAHASISWA DAN PARTISIPASI BELAJAR MAHASISWA

**Studi Komparatif: Mahasiswa Prodi PE BKK Pendidikan Akuntansi Angkatan 2016 Universitas Sanata Dharma**

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2020

Penelitian ini bertujuan untuk mengetahui: (1) perbedaan tingkat pemahaman akuntansi ditinjau dari latar belakang jurusan pendidikan sekolah menengah (2) perbedaan tingkat pemahaman akuntansi ditinjau dari motivasi belajar mahasiswa (3) perbedaan tingkat pemahaman akuntansi ditinjau dari partisipasi belajar mahasiswa.

Jenis penelitian ini adalah *ex-post-facto* yang dilaksanakan pada bulan Februari-Maret 2020. Populasi ini adalah mahasiswa Program Studi Pendidikan Akuntansi angkatan 2016 dengan jumlah 57 mahasiswa. Data dikumpulkan dengan menggunakan kuesioner. Hipotesis diuji menggunakan *mann whitney* dan *independent sample t-test*.

Hasil penelitian menunjukkan bahwa: (1) tidak ada perbedaan tingkat pemahaman akuntansi ditinjau dari latar belakang jurusan pendidikan sekolah menengah (*sig.(2-tailed) = 0,485*); (2) tidak ada perbedaan tingkat pemahaman akuntansi ditinjau dari motivasi belajar mahasiswa (*sig.(2-tailed) = 0,490*); (3) tidak ada perbedaan tingkat pemahaman akuntansi ditinjau dari partisipasi belajar mahasiswa (*sig.(2-tailed) = 0,483*).

Kata kunci: tingkat pemahaman akuntansi, latar belakang jurusan pendidikan sekolah menengah, motivasi belajar mahasiswa, dan partisipasi belajar mahasiswa

**ABSTRACT**

***THE ACCOUNTING UNDERSTANDING VIEWED FROM THE  
BACKGROUNDS OF SECONDARY SCHOOL EDUCATION MAJORS,  
STUDENTS' LEARNING MOTIVATION, AND STUDENTS' LEARNING  
PARTICIPATION***

***Comparative study: Students of BKK PE Study Program Batch 2016  
Accounting Education of Sanata Dharma University***

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2020*

*This study aimed to determine (1) the differences in understanding of accounting as viewed from the secondary school education majors, (2) the differences in understanding of accounting as viewed from the students' motivation, and (3) the differences in the level of understanding of accounting as viewed from students' learning participation.*

*This type of research was an ex-post facto study conducted in February-March 2020. This population were the 2016 Accounting Education Study Program students totaling 57 students. The data were collected using questionnaires. Hypotheses were tested using mann whitney and independent sample t-tests.*

*The results of this research indicated that: (1) there was no difference in the understanding of accounting as viewed from the secondary school education backgrounds (sig. (2-tailed) = 0,485); (2) there was no difference in the understanding of accounting as viewed from the student motivations (sig. (2-tailed) = 0.490); and (3) there was no difference in the understanding of accounting as viewed from students' learning participation (sig. (2-tailed) = 0.483).*

*Keywords: the level of understanding of accounting, the background of high school education majors, students' learning motivation, and student learning participation*