

ABSTRAK

PERSEPSI MAHASISWA TERHADAP KODE ETIK AKUNTAN INDONESIA BERDASARKAN JENIS KELAMIN DAN PROGRAM STUDI

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Penelitian ini bertujuan mendeskripsikan: 1) mendeskripsikan persepsi tentang kode etik akuntan Indonesia antara mahasiswa Program Studi Akuntansi dan mahasiswa Program Studi Pendidikan Ekonomi Bidang Keahlian Khusus Pendidikan Akuntansi, 2) mendeskripsikan persepsi tentang kode etik akuntan Indonesia antara mahasiswa jenis kelamin laki-laki dan perempuan.

Jenis penelitian ini adalah penelitian kuantitatif yang *bersifat ex-post facto*. Sampel penelitian adalah mahasiswa Program Studi Akuntansi dan mahasiswa Program Studi Pendidikan Ekonomi Bidang Keahlian Khusus Pendidikan Akuntansi yang berjumlah 150 mahasiswa. Teknik pengumpulan data penelitian ini menggunakan *probability sampling* dengan memberikan peluang yang sama bagi semua anggota populasi. Hasil uji validitas menunjukkan bahwa 20 item dinyatakan valid. Hasil uji reliabilitas dengan menggunakan teknik Alpha Cronbach menunjukkan reliabel dengan nilai 0,965.

Hasil penelitian menunjukkan bahwa: 1) ada perbedaan persepsi mahasiswa terhadap kode etik akuntan Indonesia berdasarkan jenis kelamin dan 2) tidak ada perbedaan persepsi mahasiswa terhadap kode etik akuntan Indonesia berdasarkan program studi.

Kata Kunci : Persepsi mahasiswa, kode etik akuntan Indonesia, program studi, jenis kelamin

ABSTRACT

STUDENTS' PERCEPTIONS ON THE INDONESIAN ACCOUNTANT'S CODE OF ETHICS BASED ON GENDER AND STUDY PROGRAM

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This research was made with the aims: 1) to describe the perceptions of the Accounting Study Program and students of the Economics Education Study Program majoring in Accounting Education, 2) to describe the perceptions between students male and female genders.

This type of research was a quantitative research that was ex-post facto. The samples were students of the Accounting Study Program and students of the Economics Education Study Program majoring in Accounting Education, totaling 150 students. This research data collection technique used probability sampling by providing equal opportunities or opportunities for the selected sample. The results of the validity test showed that the 20 items were valid. The results of the reliability test using the Alpha Cronbach technique showed that it was reliable with a value of 0.965.

The results of the study show that 1) differences in study programs led to differences in understanding, 2) differences in gender gave a positive perception of the code of ethics for Indonesian accountants.

Keywords: *Student perceptions, Indonesian accountant's code of ethics, study program, types sex*

