ABSTRAK

HUBUNGAN PEMBELAJARAN AKUNTANSI KEUANGAN, PERSEPSI LITERASI KEUANGAN, DAN UANG SAKU DENGAN PERILAKU KEUANGAN MAHASISWA

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Penelitian ini bertujuan untuk mengetahui: (1) hubungan pembelajaran akuntansi keuangan dengan perilaku keuangan mahasiswa; 2) hubungan persepsi literasi keuangan dengan perilaku keuangan mahasiswa; 3) hubungan uang saku dengan perilaku keuangan mahasiswa. Jenis penelitian ini adalah penelitian kuantitatif. Penelitian ini dilakukan pada bulan Maret 2023 sampai Mei 2023. Populasi dalam penelitain ini berjumlah 151 mahasiswa. Sampel penelitian ini berjumlah 109 mahasiswa, yang diambil dengan teknik *purposive sampling*. Data penelitian dikumpulkan menggunakan kuesioner dan dokumentasi, kemudian dianalisis menggunakan *Spearman Rank.*

Hasil penelitian ini menunjukkan bahwa: (1) tidak ada hubungan pembelajaran akuntansi keuangan dengan perilaku keuangan mahasiswa *(Sig. (2-tailed)* = 0,479 dan nilai *coefficient correlation* = -0,069); 2) ada hubungan persepsi literasi keuangan dengan perilaku keuangan mahasiswa dengan kategori kuat (*Sig. (2-tailed)* = 0,000 dan nilai *coefficient correlation* = 0,755; 3) tidak ada hubungan uang saku dengan perilaku keuangan mahasiswa (*Sig. (2-tailed)* = 0,233 dan nilai *coefficient correlation* = 0,118.

Kata kunci: literasi keuangan, belajar akuntansi, uang saku, perilaku keuangan

ABSTRACT

RELATIONSHIPS AMONG FINANCIAL ACCOUNTING LEARNING, FINANCIAL LITERACY PERCEPTION, POCKET MONEY AND STUDENTS' FINANCIAL BEHAVIOURS

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This study was aimed at determining: 1) the correlation between financial accounting learning and students' financial behaviours, (2) the correlation between financial literacy perception and students' financial behaviours, and 3) the correlation between pocket money and students' financial behaviours. The study type was quantitative. It was conducted from March 2023 to May 2023. The population of the study 151 students. The sample of the study was 109 students, who were taken using purposive sampling technique. The data were collected by means of a questionnaire and documentation, and were subsequently analyzed by using Spearman Rank.

The results of the study indicated that: 1) there was no correlation between financial accounting learning and students' financial behaviours (Sig. (2-tailed) = 0.479 and the value of the correlation coefficient = -0.069), (2) there was a correlation between financial literacy perception and students' financial behaviours (Sig. (2-tailed) = 0.000 and the value of the correlation coefficient = 0.755), and (3) there was no correlation between pocket money and students' financial behaviours (Sig. (2-tailed) = 0.233 and the value of the correlation coefficient = 0.118).

Keywords: financial literacy perception, financial accounting learning, pocket money, financial behaviours