

ABSTRAK

PENGARUH *SELF EFFICACY*, PENGETAHUAN AKUNTANSI DAN PENDIDIKAN KEWIRAUSAHAAN TERHADAP PENGAMBILAN KEPUTUSAN BERWIRAUSAHA

Studi Empiris pada Mahasiswa Akuntansi Fakultas Ekonomi Universitas Sanata
Dharma Angkatan 2020 sampai 2022

Robertus Antonius H. Kellen
NIM: 202114030
Universitas Sanata Dharma Yogyakarta
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Masalah pengangguran di basis sarjana menjadi perhatian penting karena persentase pengangguran yang kembali meningkat. Mahasiswa nantinya menjadi bagian dari calon lulusan sarjana sehingga persoalan tersebut memberikan kekhawatiran bagi mahasiswa. Dilihat dari bekal pengetahuan yang telah diperoleh di perkuliahan, sebenarnya mereka mampu menciptakan lapangan kerja melalui berwirausaha. Namun, dalam berwirausaha juga memerlukan keyakinan terhadap kemampuan diri (efikasi diri) yang baik dalam berwirausaha. Penelitian ini bertujuan untuk mengetahui pengaruh *self efficacy*, pengetahuan akuntansi dan pendidikan kewirausahaan terhadap pengambilan keputusan berwirausaha.

Penelitian ini menggunakan metode kuantitatif. Responden dalam penelitian ini adalah mahasiswa akuntansi Fakultas Ekonomi Universitas Sanata Dharma angkatan 2020 sampai 2022. Teknik pengumpulan data yang digunakan adalah teknik kuesioner. Teknik pengambilan sampel menggunakan *accidental sampling*. Analisis data yang digunakan adalah uji regresi linear berganda dan uji t. Data dalam penelitian ini dikumpulkan, selanjutnya diolah menggunakan bantuan SPSS 27.

Hasil penelitian ini menunjukkan bahwa *self efficacy* berpengaruh terhadap pengambilan keputusan berwirausaha. Pengetahuan akuntansi berpengaruh terhadap pengambilan keputusan berwirausaha dan pendidikan kewirausahaan berpengaruh terhadap pengambilan keputusan berwirausaha mahasiswa akuntansi angkatan 2020 sampai 2022 di Fakultas Ekonomi Universitas Sanata Dharma.

Kata kunci: Pengangguran, pendidikan, berwirausaha, *self efficacy*, pengetahuan akuntansi, keputusan.

ABSTRACT

***THE INFLUENCE OF SELF EFFICACY, ACCOUNTING KNOWLEDGE
AND ENTREPRENEURSHIP EDUCATION ON ENTREPRENEURIAL
DECISION MAKING***

*Empirical Study on Accounting Students of the Faculty of Economics, Sanata
Dharma University Class of 2020 to 2022*

Robertus Antonius H. Kellen

NIM: 202114030

Sanata Dharma University

2024

The problem of unemployment at the bachelor's level has become a major concern as the percentage of unemployment has started to increase again. Students will eventually become part of the pool of university graduates, so this issue has raised concerns among students. Considering the knowledge they have acquired through their studies, they are actually capable of creating job opportunities through entrepreneurship. However, entrepreneurship also requires strong self-efficacy, or a firm belief in one's own abilities, in order to be successful. This research aimed to investigate the influence of self-efficacy, accounting knowledge, and entrepreneurship education on the decision to become an entrepreneur.

This research utilized a quantitative method. The respondents in this study were accounting students from the Faculty of Economics at Sanata Dharma University, batch 2020 to 2022. The data collection technique used was the questionnaire technique. The sampling technique employed was accidental sampling. The data analysis used was multiple linear regression analysis and t test. The data in this study were collected and then processed using SPSS 27.

The results of this study showed that self-efficacy influenced the decision to become an entrepreneur. Accounting knowledge influenced the decision to become an entrepreneur, and entrepreneurship education influenced the decision to become an entrepreneur among accounting students batch 2020 to 2022 at the Faculty of Economics, Sanata Dharma University.

Keywords: Unemployment, education, entrepreneurship, self efficacy, accounting knowledge, decision.