

Pengaruh etika perilaku dosen dan Undang-Undang Akuntan Publik terhadap persepsi mahasiswa tentang profesi akuntan publik = The influence of ethical behavior lecturers and public accountant legislation to students perception of public accountant profession

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Abstrak

Penelitian ini bertujuan untuk mengidentifikasi pengaruh penilaian mahasiswa atas etika perilaku dosen yang dimediasi oleh pemahaman mahasiswa tentang matakuliah akuntansi, serta pengetahuan mahasiswa tentang undang-undang akuntan publik terhadap persepsi mahasiswa kepada profesi akuntan publik. Sampel diambil melalui penyebaran kuesioner kepada 171 mahasiswa akuntansi di tiga Fakultas Ekonomi berbeda, yaitu Fakultas Ekonomi Universitas Indonesia, Fakultas Ekonomi Universitas Gajah Mada, dan Fakultas Ekonomi Universitas Pajajaran. Hasil penelitian menunjukkan bahwa etika perilaku dosen berpengaruh positif signifikan terhadap persepsi mahasiswa tentang profesi akuntan publik melalui pemahaman mahasiswa tentang matakuliah akuntansi. Sedangkan pengetahuan mahasiswa tentang undang-undang akuntan publik tidak menunjukkan pengaruh yang signifikan terhadap persepsi mahasiswa tentang profesi akuntan publik.

<hr>This research aims to identify the influence of student assessment on ethical behavior in mediation lecturers by students understanding of accounting courses, and students knowledge of public accountant legislation toward student perceptions about the public accountant profession. Samples were taken through the distribution of questionnaires to 171 accounting students in three different Faculty of Economics, that is Faculty of Economics, University of Indonesia, Faculty of Economics, Gajah Mada University, and Faculty of Economics, Pajajaran University. The results showed that the ethical behavior of lecturers significantly has positive influence students perceptions of the public accountant profession through student understanding of accounting course. While the students knowledge of public accountant legislation did not show a significant effect on students perceptions about the public accountant profession.