

ABSTRAK

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Persepsi Mahasiswa Akuntansi Terhadap Prinsip Dasar Etika Akuntan Serta Tinjauannya Dari Sudut Pandang Islam.

Uraian Abstrak

Tujuan penelitian ini adalah untuk mengetahui perbedaan persepsi mahasiswa akuntansi terhadap prinsip dasar etika akuntan berdasarkan tingkatan semester, mempelajari mata kuliah etika bisnis dan profesi akuntan, gender, dan pengalaman kerja. Pendekatan penelitian ini adalah kuantitatif dengan metode deskriptif. Pengumpulan data dengan menyebarkan kuesioner via *google form (online)* kepada responden. Populasi dari penelitian ini adalah mahasiswa prodi akuntansi Universitas YARSI dan teknik pengambilan sampel menggunakan rumus *slovin* dengan total sampel sebanyak 169 mahasiswa sebagai responden. Teknik analisis hipotesis menggunakan *Mann Withney U Test*. Hasil penelitian membuktikan bahwa terdapat perbedaan antara persepsi mahasiswa akuntansi berdasarkan tingkatan semester dan mempelajari mata kuliah etika bisnis dan profesi akuntan. Namun, tidak terdapat perbedaan persepsi mahasiswa akuntansi berdasarkan gender dan pengalaman kerja. Sudut pandang islam terkait persepsi mahasiswa akuntansi terhadap prinsip dasar etika akuntan sudah memenuhi syariat islam secara islam dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an dan Hadist.

Kata Kunci: Persepsi Mahasiswa, Tingkatan Semester, Etika Bisnis dan Profesi, Gender, Pengalaman Kerja, Prinsip Dasar Etika Profesi Akuntan

ABSTRACT

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Accounting Students' Perceptions of the Basic Principles of Accountant Ethics and Their Review from an Islamic Perspective.

Abstract Description

The purpose of this study was to determine the different perceptions of accounting students to the basic principles of accountant ethics based on semester level, studying business ethics courses and the accounting profession, gender, and work experience. This research approach is quantitative with descriptive method. Collecting data by distributing questionnaires via google form (online) to respondents. The population of this study were students of YARSI University Accounting Study Program and the sample used the slovin formula with a total sample of 169 students as respondents. The analysis technique uses the Mann Withney U Test. The results of the study prove that there is a significant difference between the perceptions of accounting students based on semester level and studying business ethics courses and the accounting profession. However, there is no significant difference between the perceptions of accounting students based on gender and work experience. The Islamic perspective related to accounting students' perceptions of the basic principles of accountant ethics has fulfilled Islamic sharia in every supporting variable as stated in the Qur'an and Hadith.

Keywords: Student Perception, Semester Level, Business and Professional Ethics, Gender, Work Experience, Basic Principles of Accountant Professional Ethics