THE RELATIONSHIP BETWEEN UNDERGRADUATE GPA AND WORK EXPERIENCE AND POSTGRADUATE LEVEL ACCOUNTING COURSE STUDENTS' PERFORMANCE

A THESIS

Presented as Partial fulfillment of the Requirements
to obtain the Bachelor Degree in Accounting Department

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Indah Sugiyatiningrum

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ABSTRACT

Sugiyatiningrum, Indah. (2002). **The Relationship between Undergraduate GPA and Work Experience and Postgraduate Level Accounting Course Students' Performance**. Faculty of Economics. International Program. Universitas Islam Indonesia.

There are some factors, which are related to students' performance as a result of learning process. The examples of those factors are past academic achievement, verbal ability, students' motivation, etc. Some researcher before suggest that prior exposure to accounting information, through either work experience or frequent reading of business publications, was a consistent predictor of performance in an entry-level graduate accounting course. Others studies also suggest that past grades and grade point averages in college are positively associated with students' performance in the future.

In this research, the researcher decided to specify those factors. The factors, which are used, are undergraduate GPA and work experience. Previous work experience in accounting will be focused in financial services and accounting development. The parameter of performance, which is used in research, is Grade Point Average in postgraduate level accounting course, at least in second semester.

In answering the problem above, the researcher used descriptive and inferential statistics were used. In descriptive statistics, Analysis of Cross-Classification Data Percentage Comparison was used. Thus, the researcher used Chi-Square and Coefficient Contingency for the inferential statistics. Moreover, to find out whether or not there is an effect or relationship between undergraduate and work experience and postgraduate level accounting course students' performance was done by comparing the value of Chi-Square of both of the calculations and from the distribution table in the confidence level of .5. If the value Chi-Square of the calculation is bigger, it shows that there is an effect or relationship between both variable. In addition, to know the variable that has the biggest effect was done by comparing the value of coefficient contingency with maximum coefficient contingency. The relation will be strong if the value of CC is close with CC max.

From the data that was analyzed, it shows that there is an effect or relationship between undergraduate GPA and work experience and postgraduate level accounting course students' performance. However, when the researcher calculated as a partial, undergraduate GPA is the only variable, which has relationship with postgraduate level accounting course students' performance. Therefore, the degree of correlation is not significant. The results suggest that both undergraduate GPA and work experience give bigger effect or relation than undergraduate GPA only.

ABSTRAK

Sugiyatiningrum, Indah. (2002). **Hubungan antara IPK S-1 dan Pengalaman Kerja dan Prestasi Belajar Mahasiswa S-2 Akuntansi**. Fakultas Ekonomi. International Program. Universitas Islam Indonesia.

Dalam proses belajar, terdapat beberapa faktor yang berhubungan dengan prestasi belajar mahasiswa. Contoh faktor-faktor tersebut diantaranya adalah prestasi akademik terdahulu, kemampuan bahasa, motivasi mahasiswa, dll. Beberapa peneliti terdahulu menyarankan bahwa pengalaman terdahulu yang berkaitan dengan informasi akuntansi, seperti pengalaman kerja dan membaca jurnal bisnis secara rutin, adalah alat yang konsisten untuk memprediksi prestasi belajar mahasiswa akuntansi ditingkat awal. Penelitian lain menyarankan bahwa IPK memberikan korelasi positif terhadap prestasi belajar mahasiswa dimasa yang akan datang.

Dalam penelitian ini, peneliti bermaksud untuk memberi batasan faktor-faktor yang akan diteliti. Adapun faktor-faktor yang akan digunakan adalah IPK S-1 dan pengalaman kerja. Pengalaman kerja dibidang akuntansi akan difokuskan di Jasa-jasa Keuangan dan Pengembangan Akuntansi. Parameter prestasi belajar mahasiswa S-2 akuntansi yang digunakan adalah IP (Indeks Prestasi) minimal di semester dua.

Untuk menjawab permasalahan diatas, tekhnik analisa data yang digunakan adalah statistika deskriptif dan statistika inferensial. Peneliti menggunakan Perbandingan Prosentase Klasifikasi Data Silang untuk statistika deskriptif . Untuk statistika inferential, digunakan metode Chi-Square dan Koeffisient Kontingensi. Untuk mengetahui ada tidaknya hubungan antara IPK S-1 dan pengalaman kerja dan dan prestasi belajar mahasiswa S-2 akuntansi, dibandingkan antara nilai Chi-Square hitung dan nilai Chi-Square table dengan derajat kepercayaan 5 %. Jika nilai chi-Square hitung lebih besar maka menunjukkan adanya hubungan antara faktor yang satu dangan faktor yang lain. Sementara itu, untuk mengetahui faktor mana yang mempunyai pengaruh paling besar, peneliti membandingkan antara nilai Koeffisien Kontingensi dan nilai Koefficient Kontingensi Maksimum. Semakin dekat jarak keduanya maka semakin kuat hubungannya.

Data yang sudah dianalisa menunjukan bahwa terdapat hubungan antara IPK S-1 dan pengalaman kerja dan prestasi belajar S-2 Akuntansi. tetapi ketika dihitung secara parsial, yang mempunyai hubungan hanyalah IPK S-1. Sementara itu ketika dibandingkan antara keduanya yang memberikan effek atau hubungan yang terbesar adalah perpaduan antara IPK S-1 dan pengalaman kerja dibanding IPK S-1 saja.

CHAPTER I

INTRODUCTION

1.1. Study Background

The need for achieving maximal result from the learning process in specialized knowledge serves as catalysts in knowing the factors influence the student's performance. Learning involves a change in people's behavior and should involve the development of some useful skills throughout one's life, rather than the acquisition of knowledge and skills for the purpose of passing examination alone:

> "Such a course, in any discipline, must equip potential graduates with a knowledge and understanding of the subjects related to that discipline. ...It must develop also an understanding of the process of deductive and inductive reasoning, and must show how these processes link the theoretical framework of any subject with its practical manifestation" (Weetman, 1979:138 in Flanagan and Stewart, 1991)

That process asked the students to change the ways of thinking, acts, and feel (Rowntree, 1974:4). In addition, it develops evaluative skills and to improve critical thinking (Entwistle and Ramsden, 1983:7-8).

To measure the effectiveness of such process is not as easy as one may think. In a situation where raw materials are fed into machines to manufacture the desirable outputs, as well as finished good can normally be fabricated to the specification of the designer as the operator control the machine properly. Qualities of the finished products can then be measured, inspected and tested to determine the effectiveness of the particular manufacturing process. Yet, we cannot apply to measure of effectiveness of manufacturing process into the

accounting education process due to one major basic difference. As a result, the input is not raw material but human beings in which students cannot simply be molded into one typical model.

Findings from some previous researches work offer some insights into the identification of determinants of student's performance apart from measurement of effectiveness of education program. Deckro (1977) and Paolillo (1982) in Chan and Leung's article (1991) use past academic achievement to predict student future academic performance and conclude that it can only offer a partial explanation. Carbon (1987) and Ault (1987) in Chang and Leung (1991) respectively reason that verbal ability and quantitative aptitude are both relevant to determine the future academic performance and career development. Chan and Leung (1991) said that in order to link the input variables to the future academic performance, some researchers also examine qualitative factors such as students' motivation (Watkins, 1986), students' learning attitude and learning style (Battista, 1978); (Thibadoux, 1987), or personality factors (Martel, 1987). Although these researchers try to identify a set of variables affecting students' performance from different perspectives, their works nevertheless underline one basic issue. Therefore, those researches are important *to search for some devices that will provide educators feedback and assist them to evaluate and improve the effectiveness of their particular programs*. The need for the breadth of knowledge is necessary in order to compete in modern business environment. High-educated people may answer for those needed. One way to develop the knowledge is by taking higher education based on the profession. A higher education is actually a

process of enhancing and developing students' ability and modifying their behavior and attitudes along the line advanced by the educators. The data from Statistical Year Book of Indonesia 2000 may show the response to those phenomena. Indonesia has around 3.2 million students in undergraduates, which are spread in many kinds of higher educational institution. The number of education institution, which runs postgraduate, master, and doctorate degree, also increase dramatically. In other words, higher education has not been as a privilege anymore. When we talk about effort, so we have to talk about evaluation in order to know how far the effort going well. A Question such as "What is the factors which are influence the student's performance"? May arise.

Based on the explanation above, the researcher prefers to know the factors, which give influence the success of student's performance on postgraduate degree. Some considerations may underlie the research of undergraduate GPA and work experience in relation to a postgraduate level accounting student's performance. A factor concerning student's performance is the capabilities of a student before entering the postgraduate program. At the input stage, students must have satisfied the previous academic achievement standards before admit into a particular accounting education program. Looking his/ her GPA does one indication. The score or number of college GPA would reveal his or her competence, i.e. the capabilities before entering a postgraduate.

Work experience has an essential role for a postgraduate student. Normally, entering a postgraduate program, students are expected to have work experience in order to know the real practice of the profession. Dugan et al. (1996) in Krausz et

al., (1999) used data from the *GMAT Registrant Survey* to assess whether prior work experience is a determining factor in the admission process. After controlling for GPA and GMAT score, they found there is no statistically significant relationship between work experience and likelihood of acceptance into an M.B.A program. However, the GMAT registrant appeared to perceive such important experience in that in which those with less work experience tended to self-select the selective schools (Krausz et al.,).

Student's performance, which may imply the quality of a learning achievement, is often seen from the Grade-Point Average (GPA). In relation to this explanation, the researcher prefers to examine postgraduate student's performance based on their GPA.

Such research may be relevant to Faculty of Economics, the Accounting Department, International Program of Universitas Islam Indonesia that expect to make an improvement in accounting field. The researcher takes a research entitled:

"THE RELATIONSHIP BETWEEN UNDERGRADUATE GPA AND WORK EXPERIENCE AND POSTGRADUATE LEVEL ACCOUNTING COURSE STUDENTS' PERFORMANCE"

1.2. Problem Identification

There are some factors whether postgraduate student's performance is qualified or not. There are some parameters of student's performance according to Machfoedz in Husein and Wikaningtyas (2001). Those parameters are Grade Point

Average (GPA), foreign language ability, length of study, and appreciation that get along to the study. In order to specify this research, the researcher puts Grade Point Average (GPA) as an indicator of postgraduate student's performance.

The research of the effect of undergraduate Grade-Point Average (GPA) in this research was developed from African American Accounting student performance study. Gist et al. (1996) found that college Grade-Point Average (GPA) followed by SAT score and performance in calculus were the most important explanatory variables.

The work experience as the second factor would refer to the previous work experience which is defined more precisely than in prior studies, so that, its effects on postgraduate performance can be better estimated.

This research is going to identify the relationship of those factors primarily on postgraduate level accounting course students' performance.

1.3. Research Problems

Based on the study background and problem identification, therefore the researcher needs to formulate the problem in order to seek a solution in this research. The problem formulations of this research are:

1. Is there any relationship between undergraduate GPA and work experience and postgraduate level accounting course students' performance?
2. Which one is the most dominant variable (undergraduate GPA or work experience) on the postgraduate level accounting course students' performance?

1.4. Research Objectives

This research is intended:

1. To examine the relationship between undergraduate GPA and work experience and the postgraduate level accounting course students' performance
2. To examine the most dominant variable on the postgraduate level accounting course students' performance.

1.5. Limitation of Research Scope

After defining problem formulation then the problem limitations are:

1. The samples of the research are 109 postgraduate level accounting course students in Yogyakarta and Semarang
2. Variables which has relationship on the postgraduate level accounting course students' performance are undergraduate GPA and work experience
3. Previous work experience in accounting will be focused in Financial Services and Accounting Development
4. The parameter of performance in this research is the level of postgraduate student's GPA at least, in the second semester.

1.6. Research Contributions

The contributions of this research are:

1. The result of this research will be helpful to make an educational planning for the student candidate before continuing their study on postgraduate level accounting course
2. The result of this research may be used as a consideration to make the planning of requirements to entering postgraduate level accounting course
3. This research can be used as secondary data information for the same or identical research, supplement, and a standard comparison for the next research, especially in accounting education field; therefore the result can be improved or completed
4. This research is being used as additional knowledge for researcher in Accounting education field

1.7. Definition of Terms

1. Relationship

   Change caused by somebody or something

   (Oxford Learner's Pocket Dictionary, 1991)
2. Undergraduate GPA

   Measurement for student's accomplishment during a certain academic period, from the first semester up to a certain period in an academic year
3. Work experience

   Knowledge or skill gained by work, which is focused in Financial Services and Accounting Development for at least 6 months

4. Postgraduate level

   The level/ step of study, which is done after taking the bachelor degree. The model of postgraduate level is MSi (Magister Sains)

5. Accounting course

   A course that studies the process of identifying, measuring, and communicating economic information to permit informed judgment and decisions by users information (Warren, Fess, and Reeve, 1996)

6. Student's Performance

   The result or accomplishment of postgraduate accounting course students in the learning process, minimal in the second semester, which use Grade Point Average (GPA) as a performance parameter.

CHAPTER II

REVIEW OF RELATED LITERATURE

This section provides the related writing and/ or research conducted by others on the same or related topics with student's performance and how one theorizes relating to the several factors that have been identified as important to the problem. The chapter consists of theoretical review, theoretical framework, and hypotheses. The theoretical review comprises of the knowledge that relevance to the study that has been reviewed and revised some previous study that has similarities. There are 5 sections in theoretical review, that are learning process, factors affecting the learning process and the output, undergraduate GPA, work experience and student's performance.

The theoretical frameworks elaborate the relationship among the variables (independent and dependent variable), explain the theory underlying these relations, and describe the nature and direction of the relationships.

The hypotheses formulate a logically conjectured relationship between the variables expressed in the form of a testable statement.

2.1. Theoretical Review

2.1.1. Learning Process

There are some proper definitions of learning process. Saljo (1979) in Flanagan and Stewart (1991) listed some concepts of learning as follows:

1. Learning as memorizing
2. Learning as the acquisition of useful facts and procedures
3. Learning as the abstraction of meaning

4. Learning as the interpretive process aimed at understanding reality

Ideally, the last concept of learning mentioned above would appear to be the goal of the education process; however, traditional definitions of accounting education, emphasize the procedural aspects of accounting and the acquisition of knowledge and rules as the goal, relying essentially on memory. Yet, the reality of accounting is that to understand its role requires an understanding of the concepts, models and political constraints involved, and an ability to apply the framework to frequently open-ended problems.

Some efforts to define the scope of accounting education do stress other aspects, such as its intellectual rigour, "... Accounting is an intellectual discipline having primary utilitarian as opposed to esthetic orientation" (May, Mueller and Williams, 1980:xi in Flanagan and Stewart: 1991)

An acknowledgement of the existence of abstract concepts:

"There are several approaches to financial accounting, ranging from the strictly procedural to a study based entirely on abstract reasoning" (Laughlin, 1984:vii in Flanagan an Stewart:1991)

Cronbach (1985) in Suryabrata (1984) argues that the best way of learning is by experience, *'learning is shown by a change in behavior as a result of experience'*; and the student will use their five senses. Learning is shown when some actions became more frequent than before. Many changes occur through learning. We acquire new goals that make a response more attractive than it used to be.

As well as that argument is Harold Spears' definition in Suryabrata (1984), Spears (1955:94) said that learning is to observe, to read, to imitate, to try something themselves, to listen, and to follow direction. Next, Mc

Geoh's argument in Suryabrata (1984:252) is *learning is a change in performance because of practice*. The other definition, which is more explicit, is from Hilgard in Suryabrata. Hilgard definition is:

> Learning is the process by which an activity originates or is changed through training procedure (whether in the laboratory or in the natural environment) as distinguished from change by factors not attributable to training (1948:4).

2.1.2. Factors Affecting the Learning Process and the Output

In order to understand factors that influence the learning process and the output, a system point of view may be beneficial. System refers to a set of parts that are interrelated, interact to one another, and work together to achieve its predetermine purpose (Banathy, 1979: 1). The purpose of a system determines what goes into the system or the input and the process to be carried out. The product or the result at the processes is called the output. Kantz and Rosenzweig, as pointed by Yasin (1982: 176), set forth the relationship of the input, process, and output as follows:

Input $\rightarrow$ process $\rightarrow$ output

The input of a system consists of the component that carries out the processes, the ones that are processed, or both. The interrelated components interact to one another and work together in the process for the attainment of a specific purpose/ output. Hence, the quality of the input may influence the quality of the process and the output of the system.

In the case of school as an education system, the input can be students, personnel, and material resources while the output can be the person who

has been educated and the knowledge that has been developed (Banathy 1979: 6).

In this study, the input primarily refers to students while the output, as noted by Arikunto and Suharsini (1991:30) implies the result of the learning process. The student is the most important factor for learning to take place. Learning process through which the students add new resources to their self, comprehends the material, interacts, with learning resources. The outputs, as exemplified by Winkel (1984:102), are changes as seen from the student's knowledge, skills, and attitudes. The changes are apparent in his/ her *performance/ success as a result of attacking* the questions or assignments given to him/ her.

Frandsen in Suryabrata (1984) said that the factors, which encourage someone to study, are as follows:

1. The need to know the world broadly
2. The need to develop her/ his self
3. The need to get sympathy from parents, teachers and friends
4. The need to repair the failure in the past
5. The need to get safety when having the knowledge
6. The reward, which will be get after the learning process (Frandsen, 1961:216).

Maslow (based on Frandsen, 1961:234) in Suryabrata argue the learning's motives are:

1. Physiological Needs

2. Safety Needs, refer to the need for a secure environment that is free from threats of physical or psychological harm
3. Social Needs, refer to the need to be affiliate-that is, to have friends and to be loved and accepted by other people
4. Esteem Needs, refer to the need to gain the approval from the society and to develop self-respect
5. Self-Actualization Needs, refer to the need to discover who we are and to develop ourselves to our fullest potential (Grenberg and Baron, 2000:135).

Based on Suryabrata (1984:253-258), the quality of the learning process can be influenced by external factors (outside the student) and internal factors (inside/ on the part of the student). The external factor is divided into two factors, which are non-social factor and social factor. Weather conditions, place of school, the school's equipment, etc. belong to the non-social factors. Human factor belong to the social factors, means that the appearance of human being is influence the learning process. For example, there is a class, which has an exam and some students outside are playing football. Generally, the example above will give negative effect to the learning process. The internal factor is divided into two factors, which are physiological factors and psychological factors. The physiological includes the student's physical conditions in general and the condition of five senses whereas the psychological ones connect with the level intelligence, learning competence and ways of studying, motivation, etc. (Winkel, 1984:43).

In some parts, Winkel (1984) has the same argument with Suryabrata (1984). Winkel divided external factors into three factors, which are controlling factor of learning process in school, social factors in school, and situational factors. Teacher effectiveness, study curriculum, and study facilities belong to controlling factor of learning process in school. Interaction between students and teacher, social status of students and social system belongs to social factors in school. Economic-politic condition and weather condition belong to situational factors.

Among the psychological factors, undergraduate GPA and work experience is determinants for the learning process and the output. The quality of both factors may determine the quality of the learning process and its output. Moses (1987) in Krausz et.al (1991) found that prior exposure to accounting information, through either work experience or frequent reading of business publications, was a consistent predictor of performance in an entry-level graduate accounting course.

2.1.3. Undergraduate GPA

Undergraduate GPA is a measurement for student's accomplishment during a certain academic period, from the first semester up to a certain period in an academic year. It shows the student's result of attacking the question/ assignment, which is given in order to know how far their competence in understanding the material.

One of the considerations to be accepted in postgraduate level is the undergraduate GPA c.q. Undergraduate GPA should be attained. The

undergraduate GPA of postgraduate students can be seen from the copy of legalized undergraduate academic transcript. It can be a tool to examine the student's competence required for successful completion of studies beside others test such as Academic Potential Test, TOEFL test, etc. Gist et al. (1996) found that college GPA followed by SAT score and performance in calculus were the most important explanatory variables to the student's performance. Some studies (Doran et al. 1991; Eskew and Faley 1988; Ingram and Petersen 1987; Hicks and Richardson 1984; Eckel and Johnson 1983) based on Gist et al. (1996) also suggest that past grades and grade point averages in college are positively associated with a student's performance future performance.

2.1.4. Work Experience

Work experience is knowledge or skill gained by work. Work experience in accounting field is one of prior exposure to accounting information. Moses (1987) in Krausz et al. (1999) found that prior exposure to accounting information, either through work experience/ frequent reading of business publications, was a consistent predictor of performance in an entry-level graduate accounting course. However, prior work experience was valuable only for students who described themselves as infrequent readers of business publications could substitute for accounting work experience. Dugan et al. (1996) in Krausz et al. used data from the *GMAT Registrant Survey* to assess whether prior work experience is a determining factor in the admission process. After controlling the GPA and GMAT

score, they found that there is no significant statistics relationship between work experience and likelihood of acceptance into an M.B.A program. However, the GMAT registrant appeared to perceive such important experience in that those with less work experience tended to self-select the selective schools (Krausz et al., 1999).

The study from Krausz et al. (1999) showed that prior exposure to accounting coursework and work experience in the field is related positively to performance in the required graduate accounting course, even though specific work experience alone may not be sufficient to account for the improvement in graduate accounting performance noted in test of those with neither previous accounting coursework nor accounting work experience and those with both previous accounting course-work and accounting work experience. This result suggests the need for coursework to complement work experience.

2.1.5. Student's Performance

Study evaluation is not new. Based on Priestley (1982:vii) the original Olympic games held in ancient Greece was tests of athletic ability and many American Indian tribes required young men and women to pass rigid test before entering adulthood. At least since Napoleon, soldiers have used war game to test and strengthen their skills.

Evaluation is central to learning. It is important to use in order to know how far the students can achieve the material in the learning process. Students' abilities or competencies are evaluated before and after the

learning process. An entrance test is a means to test the student competence before the learning process while an achievement test, as pointed by Nunally (1972), *'measures what students have learnt to do'*. In other words, the achievement test evaluates the outcome of the process. Winkel (1984) mentioned that in a certain time, teacher has to examine whether the student already achieve the needed performance or not, is the attitude changing of the student already appear? Moreover, how far the attitude is changing in the student?

To measure the effects or the magnitude of transformation of students is not easy, as some of the skills cannot be measured directly. The attempt is to look for surrogate measure to have an insight into the outcomes of the learning process. Grades, which are determined by achievement test designed by the lecturer, indicate the outcome of the learning process. Nunally (1972) insist that grades are crucial since they let students know how much they have learnt, not simply how well they have prepared for a test. The opinion is in line with the primary purpose of grade as proposed by Milton et al. (1986:122-123), which is communicating about learning to students. One of these substitutes is the Grade Point Average (GPA) since it is more closely connected with achievement. Fitzpatrick and Morrison (1971) define a performance test (which is an evaluation of a performance/ a product) as a test in which criterion situation, such as a job, is simulated to a relatively high degree. Both product and performance figure in Brown's (1971) a performance item requires the students to make something, perform, or demonstrate a skill. Some of these performances may be assess

quantitatively (e. q. the GPA, the number of words per minute in a typing test, etc.), but most would be assessed by qualitative observational ratings.

Machfoedz (2001) in Husein and Wikaningtyas (2001) also used GPA as a parameter of the quality of students in higher education. His parameters are conformance and performance. Starting salary, length of waiting jobs, position, opportunity and relevance of the jobs belong to conformance. GPA, foreign language ability, the length of study, and the reward belong to performance.

2.2. Theoretical Framework

2.2.1. Undergraduate GPA and Student's Performance

Undergraduate GPA and work experience are two factors on the part of students, which are involved in learning. At the input stage, students must have satisfied the previous academic achievement standards before being admitted into a particular accounting education program.

This basic admission requirement does not aim to differentiate individual student's learning capacity and the range of his abilities. The rationale is that there should be some criteria for selection, which can objectively serve as an indication of a student's ability to acquire array of skills through the particular accounting education process. Whereas the previous education normally emphasizes more on the imparting of knowledge, higher education in accounting education aims to help students to foster intellectual development and to equip them with analytical abilities. Since the previous education differs substantially in terms of

learning objectives, the result (GPA) from those of the higher education in accounting, it is logical to say that student's ability acquired through their previous education should have any significant impact on continuous education.

2.2.2. Work Experience and Student's Performance

Work experience refers to the capabilities of the learners, or competence that are relevant to solve the problems that he/ she face in working area related to accounting. A student whose work experience or job title is related with accounting normally emphasizes more on training of skills. Work experience related to accounting aims to help students to build up logical and creative thinking and to equip them with investigative and analytical abilities. Since the work experience related to accounting differs substantially in terms of learning objectives, it is logical to say that student's experience should have any significant impact on continuous education. It means that the students who have work experience will have more chance to have good performance (GPA) in continuous education (postgraduate degree)

2.3. Hypotheses

The hypotheses that will be tested in this research is about the relationship between undergraduate GPA and work experience and postgraduate level accounting course student's performance. According to Sekaran (2000), the

definition of hypothesis is a logically conjectured relationship between two or more variables expressed in the form of a testable statement.

The hypotheses proposed in this research are:

1. There is relationship between undergraduate GPA and work experience and student's performance of postgraduate level accounting course
2. The most dominant factor on postgraduate level accounting course student's performance is undergraduate GPA.

CHAPTER III

RESEARCH METHOD

This chapter provides the outlines of procedures used to gather and analyze the data. The methodology section includes some matters that are type of research, research subject, research setting, research instrument, research variables, and technique of data analysis.

3.1. Type of Research

The method used in this research, is a descriptive method in nature. According to Sekaran (2000), a descriptive study is undertaken in order to ascertain and to be able to describe the characteristics of variables in a situation. The goal of a descriptive study is to describe relevant aspect of the phenomena of interest to the researcher from an individual, organizational, industry, or other perspective.

The accent of descriptive research is on the analysis based on the variables through logical implication of data to determine the frequency of its phenomena. Therefore, the research tries to investigate the relating factors on the students' performance.

3.2. Research Subjects

3.2.1. Population

Population based on Sekaran (2000: 266) refers to the entire

group of people, events, or things of interest that the researcher whishes to investigate. The population used for this research was postgraduate level accounting course students in Yogyakarta and Semarang.

The population, which is select by the researcher, is postgraduate students in MSi (Magister Sains) of Accounting. There are two universities who already have that program in Yogyakarta and Semarang.

Based on Mason, Lind, and Marchal (1999:288), there are two kinds of populations, finite population and infinite population. The researcher decides to categorize the population into infinite population. It was assumed that the researcher could not find the real population of postgraduate level accounting course's students. The causes is the bureaucracy's difficulties in finding that data.

3.2.2. Sample

A sample is a subset of the population (Sekaran, 2000). Even though large sample gives more reliable result than small sample, but in some cases, it would be practically impossible to collect data from, or test, or examine every element. Even if it were possible, it would be prohibitive in terms of cost, time, and human resources.

There are some requirements to choose an appropriate sample size. Based on Mason, Lind, and Marchal (1999:290), the sample size depends on three factors:

1. The level of confidence desired

2. The margin of error the researcher will tolerate

3. The variability in the population being studied

The formula to calculate the sample size with no estimation of population proportion is follow (Mason, Lind, and Marchal, 1999: 292):

$$n = p(1 - p)(Z/E)^2$$

Where:

n : the size of the sample

p : the sample proportion

z : the estimate of the population standard deviation

E : the maximum allowable error

Because there is no available estimation of the population proportion, the researcher will use 0.50 for the sample of proportion. It was used because the term p (1 – p) can never be larger than when p = 0.50. The estimate of the population is to be within 0.10, so E = 0.10. The desired level of confidence is 0.95, which corresponds to a z value of 1.96. The required sample size is

$$n = (0.50)(0.50)(1.96/0.10)^2$$

$$= 96.04$$

From the calculation above, the samples that were taken for this research minimal were 96 respondents and they consisted of the postgraduate level accounting course students in Yogyakarta and Semarang. In reality, the researcher got questionnaires back for 109.

3.2.3. Sampling Method

The sampling method is the process of selecting a sufficient number of elements from the population (Sekaran, 2000: 267-268). This research used non-probability sampling design. In non-probability sampling design, the element in the population has no probability attached to their being chosen as sample subjects. The method, which is used, is purposive sampling (judgmental sampling). The researcher selects sample members to conform to some criterion. The criterion, which is used, is the postgraduate level accounting course students, minimal at second semester.

3.2.4. Data Sources

3.2.4.1. Primary Sources

Primary sources are the data that get from the first parties (Umar, 1997:71). This data were gathered by doing a field research or directly investigated the research object by:

1. Observation

   This was collecting the data with observing directly to the postgraduate level accounting course.

2. Questionnaires

   Arranging the list of questions started this method and then it was given to the respondents to be filled or answer.

3. Interview

The process of obtaining data and information on the issues of interest to the researcher.

3.2.4.2. Secondary Sources

Secondary sources are the data that already available by other parties. The data came from literatures or other references related to research problem.

3.3. Research Setting

The research will be held for postgraduate level accounting course students (MSi) in Yogyakarta and Semarang.

3.4. Research Instruments

3.4.1. Questionnaire

The main research instrument in collecting the primary data in this thesis research was a questionnaire. The questionnaire is used as an instrument to collect the primary data. It consist of a pre-formulated written set of questions presented to which respondents record their answers, usually within rather closely defined alternatives (Sekaran, 2000).

The questions in this questionnaire consist of some items and use combination of rating scale. Those scales are dichotomous or simple

category scales. Based on Cooper and Schindler (1995:186-188), the simple category scale has two response choices, yes and no, agree and disagree, or another set of discrete categories had the question been different.

The type of the questions is the combination between close and semi open-ended questionnaire. In order to make the effective questionnaire the guideline in making the questions are as follows:

1. The vocabulary should be simple, easy to understand, and familiar to all respondents
2. The sentences should be specific and clear
3. The questions in which do not have vogue or ambiguous meanings
4. The questions in which do not include suggestion
5. The questions, which should be applicable to all respondents.

3.4.2. Validity and Reliability

Each question in the questionnaire must be tested its validity and reliability. To measure the validity and reliability, the researcher used SPS Computer Program. It was used 30 respondents for first trial. There are three questions in the questionnaire, which is not tested. There are the question about the undergraduate GPA, postgraduate level accounting course students' performance (GPA), and the level of study (semester). Even though, the two of first question are the main information in this research, but actually both information include in secondary data (the data

that made by other parties). The researcher does not need to test those questions because the information that will get (undergraduate GPA and postgraduate GPA) is already valid and reliable. The researcher also does not need to test the third question because those question gives an information whether the students were fulfill to be the respondents or not.

3.5. Research Variables

The research variables in this thesis can be classified into two parts that are dependent and independent variables.

3.5.1. Dependent Variables

Dependent variables are the variable that already exists and occurs because of other variables. It was the postgraduate level accounting course student's performance.

3.5.2 Independent Variables

Independent variables consist of factors that influence the postgraduate level accounting course students' performance. According to the research, then two variables are:

1. Undergraduate GPA
2. Work experience.

3.6. Technique of Data Analysis

This research used a quantitative analysis by utilizing the appropriate method. The methods, which are used, are descriptive statistics and inferential statistics.

3.6.1. Descriptive Statistics

Based on Mason, A. Lind, and Marchal (1999) descriptive statistics is the method of organizing, summarizing, and presenting data in an informative way. Collection data, which is obtained, will be set briefly and properly in order to give the primary information. However, statistical techniques are available to organize this type of data into a meaningful form.

In this research, the researcher will use Analysis of Cross-Classification Data (Percentage Comparison). According to Ott, Mendenhall, and Larso (1978:306):

> "In constructing a table for studying relationship between two variables, the categories of one variable are used to label the rows of the table, while the categories of other variable provide labels for the columns of the table"

3.6.2. Inferential Statistics

Inferential statistics is the method used to find out something about population, based on sample. Inferential statistics discuss the way to analyze the data and to take the conclusion (Siagian and Sugiarto, 2000).

Inferential statistics also called statistical inference and inductive statistics.

The method, which is used, is non-parametric method. Based on Siagian, and Sugiarto (2000), non-parametric method is a part of inferential statistics, which is not paying attention on the value of one or more population parameter. Non-parametric test or distribution-free tests are test of hypotheses concerned with nominal or ordinal level of measurement. This research will use a nominal and ordinal level of measurement.

In this research, the researcher will use Chi-Square method and Analysis Coefficient of Contingency to analyze the differences across student subgroup formed based on their educational and employment backgrounds.

3.6.2.1. Chi- Square Test

Chi-square test is used as a test for examining the difference between either two means or two proportions, and we tried to learn whether this difference was significant. Chi-square tests enable us to test whether more than two populations proportion can be considered equal (Levin, Richard I, Rubin, David S, 1998).

In this research, it had been investigated whether there is an effect of the undergraduate GPA and work experience on the significant factors which influence to the postgraduate level

accounting course student's performance. While the requirements that must be fulfilled in calculating Chi-square tests are:

1) It can not be used to the sample, which the total is less than 20

2) If there are only two cells or two rows and two columns, the expected frequency in each cell should be 5 or more

3) For more than two cells, x^2 should not be applied if more than 20 % of the cells have expected frequencies less than 5. If this requirement cannot be fulfilled, some of columns or row must be combined.

4) In a box, the frequency is not less than 1.

(Masri Singarimbun and Sofian Effendi, 1987:287-288).

5) If there are only two cells or two rows and two columns, there must be continuity correction, which is called Yates Correction (Sudjana, 1992:284). The formula is follow:

$$x^2 = \frac{n\left(|ad - bc| - \frac{1}{2}n\right)^2}{(a+b)(a+c)(b+d)(c+d)}$$

Where:

	Cell 1	**Cell 2**	**Total**
Cell 1	a	b	a + b
Cell 2	c	d	c + d
Total	a + c	b + d	n

The steps of Chi-square tests are as follows:

1) Formulate the null and alternative hypotheses

Ho: There is no effect or relationship between independent variable and dependent variable

Ha: There is an effect or relationship between independent variable and dependent variable

2) Select the level of significance (α) to be used in the particular testing situation

3) Take random samples from the populations, and record the observed frequencies that are actually obtained

4) Compute the frequencies or percentages that would be expected if the *Ho* is true. Then, use the observed (sample) and expected (hypothetical population) frequencies to compute a x^2 value with the following formula:

$$x^2 = \sum \frac{(fo - fe)^2}{fe}$$

Where:

fo : an observed (sample) frequency

fe : an expected (hypothetical) frequency if the *Ho* is true

The formula of expected frequency (*fe*) for a cell is follow:

$$fe = \frac{(rowtotal)(columntotal)}{Grandtotal}$$

5) Compare the value of x^2 computed in steps with a x^2 table value (found for the specified level of significance from the appropriate x^2 distribution)

3.6.2.2. Coefficient of Contingency (CC)

The Coefficient of Contingency is used to understand roughly the effect of the relation between two variables or phenomena.

$$CC = \sqrt{\frac{x^2}{x^2 + n}}$$

Where:

CC: Coefficient Contingency

x^2 : Chi-square

n : Total amount of sample

(Sudjana, 1992:282).

We can know the degree of relation between the variable if we compare the value of CC and CC max.

3.6.2.3. Maximum Coefficient of Contingency (CC max)

Coefficient of Contingency maximum is a comparative analysis tool of Coefficient contingency. This analysis is used to find out the degree of association between those variables (Sudjana, 1992:282)

$$\text{CC max} = \sqrt{\frac{m-1}{m}}$$

Where:

m = the minimum value between row and column.

(Sudjana, 1992:282)

By comparing the value of CC with CC max, the relation of the variables can be known. And the relation will be strong if the value of CC is close with CC max (Sudjana, 1992:282).

CHAPTER IV

RESEARCH FINDINGS, DISCUSSION, AND IMPLICATIONS

After collecting the data, the researcher provided the analysis and the findings of the research. The data gathered from the questionnaires. The research findings, discussions, and implications section include some matters, that are:

4.1. Respondent's Results

The table below indicated the result of the questionnaire, which is already answered by the respondents. The information is set in descriptive statistics.

4.1.1. Respondent's Identities

The information about the respondents' identities is presented in Table 4.1 below:

Table 4.1

Respondents' identities

STATEMENT	F	PERCENT
Gender		
Male	64	58.72
Female	45	41.23
Age		
Less or same with 30	55	50.46
30 – 40 years	43	39.45
More than 40 years	11	10.09

Status		
Single	50	45.87
Married	58	53.21
Widow/ widower	1	0.01
Postgraduate institution		
MSi Accounting students in Yogyakarta	47	43.12
MSi Accounting students in Semarang	62	56.88
Main occupation		
Student	22	20.18
Government employees	26	23.85
Private institution employees	36	33.03
Businessman	2	1.84
Others (e.g., teacher, lecturer, etc.)	23	21.10

(F: a frequency or total of respondent in the research, Source: Primary Data, 2002)

From the result of the questionnaire shows that 58.72 % are male and 41.23 % are female. The comparison of these respondents happened accidentally, in which the male gave back the questionnaires bigger than female. 50.46 % of the respondents have the age less than 30 years, 39.45 % for 31 – 40 years, and 10.09 % for above 40 years. The status of the respondents is 45.87 % for single status, 53.21 % for marital status, and 1 % for widower. The occupation of the respondents is 20.18 % as students, 23.85 % as civil government employee, 33.03 % as private institution employee, 1.84 % as businessman, and 21.10 % work in others sector such as a teacher, lecture, etc. Even though there is a question about the level of income per month in the questionnaire, the researcher does not

put it in the table because not all of the respondents ever mind to fill in. This case is the same with the questions for name and address of the respondents.

4.1.2. Students' Performance in Undergraduate Level

The information about the students' performance in undergraduate level is presented in Table 4.2 below:

Table 4.2

Undergraduate Students' Performance Grouping

	UNDERGRADUATE STUDENTS' PERFORMANCE			
	YES		NO	
	F	%	F	%
Graduated ≥ 1998	44	40.37	65	59.63
Take ≥ 20 credit points in average/ semester	91	83.49	18	16.51
Ever undertake the same subject	81	74.31	28	25.69
Finishing undergraduate level ≤ 5 years	77	70.64	32	29.36
Had undergraduate GPA ≥ 3.51	26	23.85	83	76.15

(Source: Primary Data, 2002)

From the result of the questionnaire shows that 40.37 % is graduated ≥ 1998 and 59.63% is graduated before 1998. The students who take ≥ 20 credit points in average per semester is 83.49% and < 20 credit points in average per semester is 16.51%. 74.31% of the

respondents ever undertake the same subject and 25.69% never undertake the same subject. The students who could finish undergraduate level ≤ 5 years are 70.64 % and the students who could finish undergraduate level > 5 years are 29.36%. The students who have undergraduate GPA ≥ 3.51 are 23.85% and the students who have undergraduate GPA < are 3.51.

4.1.3. Work Experience

The information about work experience is providing below in Table 4.3.

Table 4.3

Work Experience Grouping

	WORK EXPERIENCE			
	YES		NO	
	F	%	F	%
Had a work experience relating to the FS and/ or AD at least 6 months	69	63.30	40	36.70
Had a work experience relating to the FS and/ or AD at least 6 months for more than one	58	53.21	51	46.79
Had a work experience that is not relating to the FS and/ or AD at least 6 months	30	27.52	79	72.48
Had a work experience that is not relating to the FS and/ or AD at least 6 months for more than one	29	26.61	80	73.39

(Source: Primary Data, 2002)

From the result of the questionnaire shows that 63.30 % of respondents had a work experience relating to the Financial Service (FS) and/ or Accounting Development (AD) at least, 6 months and 36.70% had not work experience relating to the Financial Service (FS) and/ or Accounting Development (AD) at least 6 months. The students who had work experience relating to the FS and/ or AD at least 6 months for more than one was 53.21% and 46.79% had not work experience relating to the Financial Service (FS) and/ or Accounting Development (AD) at least 6 months for more than one. 27.52 % of the respondents had work experience that is not relating to the FS and/ or AD at least, 6 months and 72.48 % did not have work experience that is not relating to the FS and/ or AD at least 6 month. The students who had work experience that is not relating to the FS and/ or AD at least, 6 months for more than one was 26.61 % and 73.39 % was not had work experience that is not relating to the FS and/ or AD at least 6 month for more than one.

4.1.4. Students' Performance in Postgraduate Level Accounting Course

The information about students' performance in postgraduate level accounting course work experience is presented below in Table 4.4.

Table 4.4

Students' Performance in Postgraduate Level Accounting Course Grouping

	POSTGRADUATE STUDENTS' PERFORMANCE			
	YES		NO	
	F	%	F	%
In second semester or more	109	100.00	0	0.00
Had undergraduate GPA ≥ 3.50	66	60.55	43	39.45

(Source: Primary Data, 2002)

The result of the questionnaire shows, that 100 % of respondents is in the second semester or above. The students who had postgraduate GPA ≥ 3.50 are 60.55% and 39.45% had not postgraduate GPA ≥ 3.50.

4.1.5. Grade Distribution by Student Subgroup

Descriptive statistics for each of the subgroup is presented in Table 4.5 below:

Table 4.5

Grade Distribution by Student Subgroup

	Sample Size of Students with Grade		
Student Subgroup	**< 3.50**	**3.50 – 4.00**	**Total**
Neither previous cum laude Nor work experience	15 (0.56)	12 (0.44)	27 (0.25)
Both previous cum laude And work experience	2 (0.15)	11 (0.85)	13 (0.12)
Previous cum laude only	2 (0.15)	11 (0.85)	13 (0.12)
Previous work experience only	24 (0.43)	32 (0.57)	56 (0.51)
Total	**43** (0.39)	**66** (0.61)	**109** (100.00)

(Source: Primary Data, 2002)

The distribution group in that table tends on the grouping of GPA for postgraduate level (Guidance book of MM UII, 1999). GPA between 3.75 – 4.00 include as cum laude, 3.50 – 3.74 (distinction) and 3.00 – 3.49 (satisfactory). Actually there are some requirements for the student to called as cum laude or distinction or satisfactory, but in this research, the researcher just put the level of GPA as a basis of distribution group. In this research, the researcher only puts two groups for the postgraduate GPA because not all the respondents put the real number in the blanket. They are below 3.50 and 3.50 – 4.00. As seen in table 4.5, 25 percent of the students had no cum laude undergraduate GPA or work experience;

12 percent had both cum laude undergraduate GPA and work experience; 12 percent had cum laude undergraduate GPA, but had not work experience; 51 percent had work experience, but had no cum laude undergraduate GPA.

Descriptive data reported in table 4.5 suggest that students with previous cum laude undergraduate and work experience, are much more likely to earn better GPA in postgraduate level than those students without such exposure. The impact of previous GPA and work experience is particularly *strong*, 85 percent of students who had GPA 3.50 – 4.00 as compared to 61 percent of all students in the sample.

4.2. The Relationship between Undergraduate GPA and Work Experience and Postgraduate Level Accounting Course Students' Performance

In this section, there is a discussion on the relationship between undergraduate GPA and work experience and postgraduate level accounting course. In the previous section, there is a discussion by using the descriptive statistics. Thus in this section, the inferential statistics is used with the chi-square analysis and coefficient of contingency analysis. The steps of Chi-square tests are as follows:

1. Formulate the null and alternative hypotheses

   Ho: There is no effect or relationship between undergraduate GPA and work experience and postgraduate level accounting course students' performance

Ha: There is an effect or relationship between undergraduate GPA and work experience and postgraduate level accounting course students' performance

2. Select the level of significance (α) to be used in the particular testing situation. The level of significance (α), which is used, is 0.05 levels

3. Take random samples from the populations and record the observed frequencies that are actually obtained

Table 4.6

Sample Size of Students with Grade

	Sample Size of Students with Grade		
Student Subgroup	**< 3.50**	**3.50 - 4.00**	**Total**
Neither previous cum laude nor work experience	15 (0.56)	12 (0.44)	27 (0.25)
Both previous cum laude and work experience	2 (0.15)	11 (0.85)	13 (0.12)
Previous cum laude only	2 (0.15)	11 (0.85)	13 (0.12)
Previous work experience only	24 (0.43)	32 (0.57)	56 (0.51)
Total	**43** (0.39)	**66** (0.61)	**109** (100.00)

(Source: Primary Data, 2002)

4. Compute the frequencies or percentages that would be expected if the *Ho* were right. Then, use the observed (sample) and expected (hypothetical population) frequencies to compute a x^2 value with the following formula:

$$x^2 = \sum \frac{(fo - fe)^2}{fe}$$

Table 4.7

Sample Size of Students with Grade

Student Subgroup	Sample Size of Students with Grade							
	< 3.50			3.50 - 4.00			Total	
	fo	*Fe*	x^2	*fo*	*fe*	x^2	*fo*	*fe*
Neither previous cum laude nor work experience	15	11.195	1.29316	12	15.805	0.91599	27	27.000
Both previous cum laude and work experience	2	5.805	2.49395	12	8.195	1.76655	14	14.000
Previous cum laude only	2	5.390	2.13233	11	7.610	1.51040	13	13.000
Previous work experience Only	24	23.220	0.02623	32	32.780	0.01858	56	56.000
Total	**17**	**17.000**	5.946	**24**	**24.000**	4.212	**41**	**41.000**

(Source: Primary Data, 2002)

$x^2 = 5.946 + 4.212$

$= 10.158$

5. Compare the value of x^2 computed in steps with a x^2 table value (found for the specified level of significance from the appropriate x^2 distribution)

Calculation the value of chi-square from the distribution table is follow:

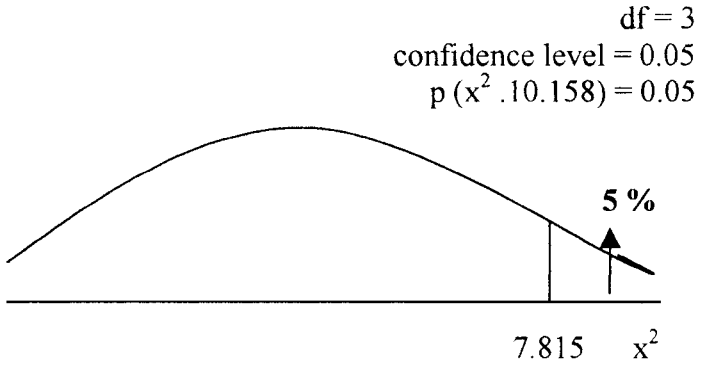
The level of significance that was used = 0.05.

The degree of freedom: (4-1) (2-1) = 3

Therefore, the value of x^2 0.05; 1 can be known from the distribution table of chi-square, in which the value is 7.815

Figure 4.1

Chi-square Distribution's Chart



Comparing the value of x^2 with x^2 0.05; 3 that is resulted at the value of $x^2 > x^2$ 0.05; 1 or 10.158 > 7.815.

The result above shows that there is an effect or relationship between undergraduate GPA and work experience and postgraduate level accounting course students' performance.

6. Calculating the degree of the effect or relationship between coefficient of contingency and maximum coefficient contingency

$$CC = \sqrt{\frac{10.158}{10.158 + 109}}$$

$$= 0.29197$$

$$CC\ max = \sqrt{\frac{2-1}{2}}$$

$$= 0.707$$

In turn, the value of chi-square derived from the calculation of x^2 is more than the value of chi-square from the distribution table (x^2 0.05; 3) that is in the amount 10.158 > 7.815. It shows that there is a relationship between undergraduates GPA, work experience, and postgraduate level accounting course students' performance. Meanwhile, the difference between the coefficient of contingency and the maximum coefficient of contingency is quite big (0.41503) and the comparison shows that the relation between both of variable is not significant.

4.3. The Relationship between Undergraduate GPA and Postgraduate Level Accounting Course Students' Performance

1. Formulate the null and alternative hypotheses

   Ho: There is no effect or relationship between undergraduate GPA and postgraduate level accounting course students' performance

   Ha: There is an effect or relationship between undergraduate GPA and work experience and postgraduate level accounting course students' performance

2. Select the level of significance (α) to be used in the particular testing situation. The level of significance (α), which is used, is 0.05 levels

3. Take random sample from the population and record the observed frequencies that are actually obtained

Table 4.8

Sample Size of Students with Grade

	Sample Size of Students with Grade		
Student Subgroup	**< 3.50**	**3.50 – 4.00**	**Total**
Nor undergraduate cum laude GPA	39 (0.47)	44 (0.53)	83 (0.76)
Undergraduate cum laude GPA	4 (0.15)	22 (0.85)	26 (0.24)
Total	**43** (0.39)	**66** (0.61)	**109** (100.00)

(Source: Primary Data, 2002)

4. The size of table 4.8 is 2 x 2. Therefore, it needs Correction Yates. The calculation is follow:

$$x^2 = \frac{n\left(|ad - bc| - \frac{1}{2}n\right)^2}{(a+b)(a+c)(b+d)(c+d)}$$

$$x^2 = \frac{109\left(|39 \times 22 - 44 \times 4| - \frac{1}{2}109\right)^2}{83 \times 26 \times 43 \times 66}$$

$$x^2 = 7.008$$

5. Compare the value of x^2 computed in steps with a x^2 table value (found for the specified level of significance from the appropriate x^2 distribution) Calculation the value of Chi-Square from the distribution table is follow:

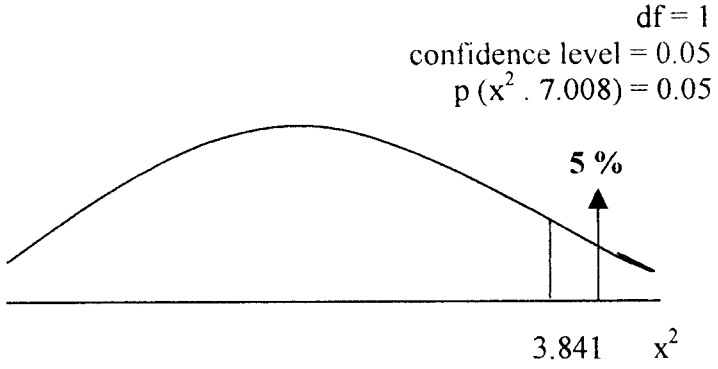
The level of significance that was used = 0.05.

The degree of freedom: (2-1) (2-1) = 1

Therefore, the value of x^2 0.05; 1 can be known from the distribution table of chi-square, in which the value is 3.841

Figure 4.2

Chi-square Distribution's Chart



Comparing the value of x^2 with x2 0.05; 1 that is resulted at the value of $x^2 > x^2$ 0.05; 1 or 7.008 > 3. 841.

The result above shows that there is an effect or relationship between undergraduate GPA and work experience and postgraduate level accounting course students' performance.

6. Calculate the degree of the effect or relationship between coefficient of contingency and maximum coefficient contingency

$$CC = \sqrt{\frac{7.008}{7.008+109}}$$

$$= 0.24578$$

$$CC\ max = \sqrt{\frac{2-1}{2}}$$

$$= 0.707$$

In turn, the value of chi-square derived from the calculation of x^2 is more than the value of chi-square from the distribution table (x^2 0.05; 1) that is in the amount 7.008 > 3.841. It shows that there is a relationship between undergraduates GPA and postgraduate level accounting course students' performance. Meanwhile, the difference between the coefficient of contingency and the maximum coefficient of contingency is quite big (0.46122) and the comparison shows that the relation between both of variables is not significant.

4.4. The Relationship between Work Experience and Postgraduate Level Accounting Course Students' Performance

1. Formulate the null and alternative hypotheses

   Ho: There is no effect or relationship between work experience and postgraduate level accounting course students' performance

   Ha: There is an effect or relationship between undergraduate GPA and work experience and postgraduate level accounting course students' performance

2. Select the level of significance (α) to be used in the particular testing situation. The level of significance (α), which is used, is 0.05 levels

3. Take random sample from the population and record the observed frequencies that are actually obtained.

Table 4.9

Sample Size of Students with Grade

	Sample Size of Students with Grade		
Student Subgroup	**< 3.50**	**3.50 - 4.00**	**Total**
Nor work experience	17 (0.43)	23 (0.57)	40 (0.37)
Work experience	26 (0.38)	43 (0.62)	69 (0.63)
Total	**43** (0.39)	**66** (0.61)	**109** (100.00)

(Source: Primary Data, 2002)

4. The size of table 4.9 is 2 x 2. Therefore, it needs Correction Yates. The calculation is follow:

$$x^2 = \frac{n\left(|ad - bc| - \frac{1}{2}n\right)^2}{(a+b)(a+c)(b+d)(c+d)}$$

$$x^2 = \frac{109\left(|17 \times 43 - 23 \times 26| - \frac{1}{2}109\right)^2}{40 \times 69 \times 43 \times 66}$$

$$x^2 = 0.086$$

5. Compare the value of x^2 computed in steps with a x^2 table value (found for the specified level of significance from the appropriate x^2 distribution) Calculation the value of chi-square from the distribution table is follows:

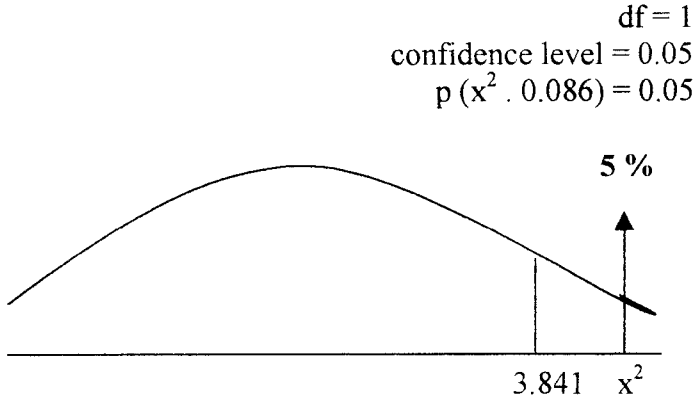
The level of significance that was used = 0.05.

The degree of freedom: (2-1) (2-1) = 1

Therefore, the value of x^2 0.05; 1 can be known from the distribution table of chi-square, in which the value is 3.841.

Figure 4.3

Chi-square Distribution's Chart



Compare the value of x^2 with x^2 0.05; 1 that is resulted at the value of x^2 > x^2 0.05; 1 or 0.086 < 3.841.

The result above shows that there is no effect or relationship between work experience and postgraduate level accounting course students' performance.

6. Calculate the degree of the effect or relationship between coefficient of contingency and maximum coefficient contingency

$$CC = \sqrt{\frac{0.086}{0.086 + 109}}$$

$$= 0.0281$$

$$CC\ max = \sqrt{\frac{2-1}{2}}$$

$$= 0.707$$

In turn, the value of chi-square derived from the calculation of x^2 is less than the value of chi-square from the distribution table (x^2 0.05; 1) that is in the amount 0.086 < 3.841. It shows that there is no relationship

between work experience and postgraduate level accounting course students' performance. Meanwhile, the difference between the coefficient of contingency and the maximum coefficient of contingency is big (0.6789) and the comparison shows that the relation between both of variables is not significant.

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

5.1. Conclusions

In the inferential statistics analysis, it has been mentioned that there will be an effect or relationship if the value of Chi-square of the calculation is the same or bigger than the value of Chi-square from the distribution table (with the degree of freedom, which is resulted and level of significance of 5% or 0.05). There will be a close relationship if the value of Coefficient Contingency (CC) is close with Maximum Coefficient Contingency (CC max).

Therefore, from the inferential statistics analysis in the Chapter IV, it can be concluded that:

1. There is an effect or relationship between undergraduate GPA and work experience and postgraduate level accounting course students' performance.

   It can be seen from the value of Chi-square, as the result of the calculation is 10.158. In addition, the value of Chi-square from the distribution table in the degree of freedom 3 is 7.815. Meanwhile, the value of Coefficient contingency is 0.29197 and the value of Maximum Coefficient Contingency is 0.707.

   From the calculation, it can be known that the value of Chi-square as the result of the calculation is more than the value of Chi-square from the distribution table (10.158 > 7.815). Meanwhile, the difference between the coefficient of contingency and the maximum coefficient of

contingency is quite big (0.41503) and the comparison shows that the relation between both of variables is not significant

2. The most dominant factor on postgraduate level accounting course students' performance is undergraduate GPA

Undergraduate GPA becomes the most dominant factor (compare to work experience) because from the partial calculation, there is an effect or relationship between undergraduate GPA and postgraduate level accounting course students' performance. On the other hand there is no relationship between work experience and postgraduate level accounting course students' performance.

The partial calculation for undergraduate GPA shows that the value of Chi-square as the result of the calculation is more than the value of Chi-square from the distribution table (7.008 > 3.841). Meanwhile, the difference between the coefficient of contingency and the maximum coefficient of contingency is quite big (0.46122), even though the comparison shows that the relation between both of variables is not significant.

The partial calculation for work experience shows that the value of chi-square derived from the calculation of x^2 is less than the value of chi-square from the distribution table (x^2 0.05; 1) that is in the amount 0.086 < 3.841. It shows that there is no relationship between work experience and postgraduate level accounting course students' performance. Meanwhile, the difference between the coefficient of contingency and the maximum coefficient of contingency is big (0.6789) and from the

comparison shows that the relation between both of variable is not significant.

5.2. Implications

1. It is better to have undergraduate GPA for ≥ 3.51 and work experience for the students who have plan to continue their study on the postgraduate level since there is an effect or relationship between both variables and postgraduate level accounting course students' performance. The assumption is the students who have GPA for ≥ 3.51 and work experience tend to have good performance in postgraduate level.
2. At least the students have undergraduate GPA for ≥ 3.51, if they plan to continue their study on postgraduate level accounting course, since there is an effect or relationship between undergraduate GPA only and students' performance. On the other hand, work experience is not important as undergraduate GPA to support the students' performance of postgraduate level accounting course, because the research found that there is no effect or relationship between work experience and students' performance. The researcher sees that those phenomena happen because the model of postgraduate level accounting course, which is MSi. Magister Sains (MSi) tends to study an accounting as a science, not in practice. Therefore, the work experience is not as important variable as undergraduate GPA in supporting the students' performance of postgraduate level accounting course.

3. Since the effect or relationship between undergraduate GPA and work experience is not significant. Therefore, it does not need to put undergraduate GPA for ≥ 3.51 and work experience as a requirement to entering postgraduate level accounting course.

5.3. Limitations and Further Research Suggestions

1. The limitation of this research is the researcher could not find the real population of postgraduate level accounting course's students because of the bureaucracy's difficulties in finding that data. The effect is the researcher using unknown population as the basis of sampling calculation. Therefore, the researcher recommends to the next researcher to be able to find the data about the real population.
2. Most of the questionnaire, which is distributed in MSi in Yogyakarta were fill in by the respondents after their exam. The effect is there was a chance that the respondent fill in the questionnaire not in a good tempered or condition. Because of the limitation of time, the researcher could not redistribute the questionnaire. Therefore, the researcher recommends to the next researcher to distribute the questionnaire when the respondents are in a good tempered or condition.

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Appendices 1

```
** Halaman 1

Paket   : Seri Program Statistik (SPS-2000)
Modul   : Analisis Butir
Program : Analisis Kesahihan Butir
Edisi   : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN, Hak Cipta (c) 2000 Dilindungi UU

Nama Pemilik : Widodo Dwi S, Drs.
Nama Lembaga : Nuansa Computer
A l a m a t  : Mancasan 127, Yk hp 081 227 26737
================================================

Nama Peneliti : Indah Sugiyatiningrum
Nama Lembaga  : FE UII
Tgl. Analisis : 05-18-2002
Nama Berkas   : indah1

Nama Konstrak : Undergraduate GPA

Jumlah Butir Semula :    4
Jumlah Butir Gugur  :    0
Jumlah Butir Sahih  :    4

Jumlah Kasus Semula :   30
Jumlah Data Hilang  :    0
Jumlah Kasus Jalan  :   30


** RANGKUMAN ANALISIS KESAHIHAN BUTIR

================================================

Butir No.     r xy       r bt        p       Status
------------------------------------------------

    1        0.726      0.407      0.012    sahih
    2        0.633      0.340      0.032    sahih
    3        0.699      0.435      0.008    sahih
    4        0.633      0.340      0.032    sahih

================================================
```

** Halaman 1

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir
Program : Uji-Keandalan Teknik Alpha Cronbach
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN; Hak Cipta (c) 2000 Dilindungi UU

Nama Pemilik : Widodo Dwi S, Drs.
Nama Lembaga : Nuansa Computer
A l a m a t : Mancasan 127, Yk hp 081 227 26737
==========

Nama Peneliti : Indah Sugiyatiningrum
Nama Lembaga : FE UII
Tgl. Analisis : 05-18-2002
Nama Berkas : indah1

Nama Konstrak : Undergraduate GPA

** TABEL RANGKUMAN ANALISIS

==========

Jumlah Butir Sahih	: MS =	4
Jumlah Kasus Semula	: N =	30
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	30
Sigma X	: ΣX =	84
Sigma X Kuadrat	: ΣX^2 =	278
Variansi X	: $\sigma^2 x$ =	1
Variansi Y	: $\sigma^2 y$ =	1
Koef. Alpha	: rtt =	0.598
Peluang Galat α	: p =	0.001
Status	:	Andal

==========

** Halaman 1

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir
Program : Analisis Kesahihan Butir
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN, Hak Cipta (c) 2000 Dilindungi UU

Nama Pemilik : Widodo Dwi S, Drs.
Nama Lembaga : Nuansa Computer
A l a m a t : Mancasan 127, Yk hp 081 227 26737
==========

Nama Peneliti : Indah Sugiyatiningrum
Nama Lembaga : FE UII
Tgl. Analisis : 05-18-2002
Nama Berkas : indah2

Nama Konstrak : Work Experience

Jumlah Butir Semula : 4
Jumlah Butir Gugur : 0
Jumlah Butir Sahih : 4

Jumlah Kasus Semula : 30
Jumlah Data Hilang : 0
Jumlah Kasus Jalan : 30

** RANGKUMAN ANALISIS KESAHIHAN BUTIR

==========

Butir No.	r xy	r bt	p	Status
1	0.764	0.583	0.001	sahih
2	0.871	0.738	0.000	sahih
3	0.820	0.631	0.000	sahih
4	0.597	0.332	0.035	sahih

==========

** Halaman 1

Paket : Seri Program Statistik (SPS-2000)
Modul : Analisis Butir
Program : Uji-Keandalan Teknik Alpha Cronbach
Edisi : Sutrisno Hadi dan Yuni Pamardiningsih
Universitas Gadjah Mada, Yogyakarta, Indonesia
Versi IBM/IN; Hak Cipta (c) 2000 Dilindungi UU

Nama Pemilik : Widodo Dwi S, Drs.
Nama Lembaga : Nuansa Computer
A l a m a t : Mancasan 127, Yk hp 081 227 26737
==========

Nama Peneliti : Indah Sugiyatiningrum
Nama Lembaga : FE UII
Tgl. Analisis : 05-16-2002
Nama Berkas : indah2

Nama Konstrak : Work Experience

** TABEL RANGKUMAN ANALISIS

==========

Jumlah Butir Sahih	: MS =	4
Jumlah Kasus Semula	: N =	30
Jumlah Data Hilang	: NG =	0
Jumlah Kasus Jalan	: NJ =	30
Sigma X	: ΣX =	67
Sigma X Kuadrat	: ΣX^2 =	209
Variansi X	: $\sigma^2 x$ =	1
Variansi Y	: $\sigma^2 y$ =	2
Koef. Alpha	: rtt =	0.764
Peluang Galat α	: p =	0.000
Status	:	Andal

==========

Appendices 2

Crosstabs

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Student Subgroup * Students Performance	109	100.0%	0	.0%	109	100.0%

Student Subgroup * Students Performance Crosstabulation

			Students Performance		
			< 3.50	3.50 - 4.00	Total
Student Subgroup	Neither previous cumlaude nor work experience	Count	15	12	27
		Expected Count	10.7	16.3	27.0
		% within Student Subgroup	55.6%	44.4%	100.0%
		% within Students Performance	34.9%	18.2%	24.8%
		% of Total	13.8%	11.0%	24.8%
	Both previous cumlaude and work experience	Count	2	11	13
		Expected Count	5.1	7.9	13.0
		% within Student Subgroup	15.4%	84.6%	100.0%
		% within Students Performance	4.7%	16.7%	11.9%
		% of Total	1.8%	10.1%	11.9%
	Previous cumlaude only	Count	2	11	13
		Expected Count	5.1	7.9	13.0
		% within Student Subgroup	15.4%	84.6%	100.0%
		% within Students Performance	4.7%	16.7%	11.9%
		% of Total	1.8%	10.1%	11.9%
	Previous work experience	Count	24	32	56
		Expected Count	22.1	33.9	56.0
		% within Student Subgroup	42.9%	57.1%	100.0%
		% within Students Performance	55.8%	48.5%	51.4%
		% of Total	22.0%	29.4%	51.4%
Total		Count	43	66	109
		Expected Count	43.0	66.0	109.0
		% within Student Subgroup	39.4%	60.6%	100.0%
		% within Students Performance	100.0%	100.0%	100.0%
		% of Total	39.4%	60.6%	100.0%

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	9.508[a]	3	.023
Likelihood Ratio	10.310	3	.016
Linear-by-Linear Association	.316	1	.574
N of Valid Cases	109		

a. 0 cells (.0%) have expected count less than 5. The minimum expected count is 5.13.

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Contingency Coefficient	.283	.023
N of Valid Cases		109	

a. Not assuming the null hypothesis.

b. Using the asymptotic standard error assuming the null hypothesis.

Crosstabs

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Under Graduate GPA * Studens Performance	109	100.0%	0	.0%	109	100.0%

Under Graduate GPA * Studens Performance Crosstabulation

			Studens Performance		
			0	1	Total
Under Graduate GPA	0	Count	39	44	83
		Expected Count	32.7	50.3	83.0
		% within Under Graduate GPA	47.0%	53.0%	100.0%
		% within Studens Performance	90.7%	66.7%	76.1%
		% of Total	35.8%	40.4%	76.1%
	1	Count	4	22	26
		Expected Count	10.3	15.7	26.0
		% within Under Graduate GPA	15.4%	84.6%	100.0%
		% within Studens Performance	9.3%	33.3%	23.9%
		% of Total	3.7%	20.2%	23.9%
Total		Count	43	66	109
		Expected Count	43.0	66.0	109.0
		% within Under Graduate GPA	39.4%	60.6%	100.0%
		% within Studens Performance	100.0%	100.0%	100.0%
		% of Total	39.4%	60.6%	100.0%

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	8.278[b]	1	.004		
Continuity Correction[a]	7.008	1	.008		
Likelihood Ratio	9.130	1	.003		
Fisher's Exact Test				.005	.003
Linear-by-Linear Association	8.202	1	.004		
N of Valid Cases	109				

a. Computed only for a 2x2 table

b. 0 cells (.0%) have expected count less than 5. The minimum expected count is 10.26.

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Contingency Coefficient	.266	.004
N of Valid Cases		109	

a. Not assuming the null hypothesis.

b. Using the asymptotic standard error assuming the null hypothesis.

Crosstabs

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Work Experience * Studens Performance	109	100.0%	0	.0%	109	100.0%

Work Experience * Studens Performance Crosstabulation

			Studens Performance		
			0	1	Total
Work Experience	0	Count	17	23	40
		Expected Count	15.8	24.2	40.0
		% within Work Experience	42.5%	57.5%	100.0%
		% within Studens Performance	39.5%	34.8%	36.7%
		% of Total	15.6%	21.1%	36.7%
	1	Count	26	43	69
		Expected Count	27.2	41.8	69.0
		% within Work Experience	37.7%	62.3%	100.0%
		% within Studens Performance	60.5%	65.2%	63.3%
		% of Total	23.9%	39.4%	63.3%
Total		Count	43	66	109
		Expected Count	43.0	66.0	109.0
		% within Work Experience	39.4%	60.6%	100.0%
		% within Studens Performance	100.0%	100.0%	100.0%
		% of Total	39.4%	60.6%	100.0%

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.246[b]	1	.620		
Continuity Correction[a]	.086	1	.770		
Likelihood Ratio	.245	1	.620		
Fisher's Exact Test				.686	.384
Linear-by-Linear Association	.244	1	.621		
N of Valid Cases	109				

a. Computed only for a 2x2 table

b. 0 cells (.0%) have expected count less than 5. The minimum expected count is 15.78.

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Contingency Coefficient	.047	.620
N of Valid Cases		109	

a. Not assuming the null hypothesis.

b. Using the asymptotic standard error assuming the null hypothesis.

Appendices 3

THE RELATIONSHIP BETWEEN UNDERGRADUATE GPA AND WORK EXPERIENCE AND POSTGRADUATE ACCOUNTING COURSE STUDENTS' PERFORMANCE

QUESTIONNAIRE

Dear respondent,

I am Indah Sugiyatiningrum, an accounting student, International Program, Faculty of Economics, Universitas Islam Indonesia. Currently, I am conducting a research about The Relationship between Undergraduate GPA and Work Experience and Postgraduate Accounting Course Student's Performance.

The research is considered as a form of academic final assignment for the researcher in order to fulfill the academic prequisite to achieve the bachelor degree from Faculty of Economics, majoring in Accounting, Universitas Islam Indonesia. For this reason, I really appreciate if you could fill the attached questionnaire.

Thank you for your help and cooperation.

Yogyakarta, April 01, 2002

Researcher,

Indah S

QUESTIONNAIRE

I. QUESTIONS

A. Student's Performance of Undergraduate Level

Please cross (X) the most suitable answer to your situation!

1. Did you graduate from undergraduate level ≥ 1998?
   a. Yes b. No
2. Did you undertake ≥ 20 credit points every semester in average?
   a. Yes b. No
3. Did you ever undertake the same subject?
   a. Yes b. No
4. Did you finish undergraduate level ≤ 5 years?
   a. Yes b. No
5. Was your Cumulative Grade Point Average (CGPA) ≥ 3.51? (Please write the number of GPA)
   a. Yes (.....) b. No (.....)

B. Student's Work experience

Please cross (X) the most suitable answer to your situation!

1. Did you have work experience related to Financial Services (FS) and/ or Accounting Development (AD) min. 6 months before entering Postgraduate Accounting course?
   a. Yes b. No

Financial Services	Accounting Development
Preparing Financial Statement and/ or Analyzing Financial Statement and/ or Providing tax consultation	Teaching accounting points (i.e. in Junior/ Senior High School or unversity and/ or Researcher related to accounting

2. Did you have work experience related to Financial Services (FS) and/ or Accounting Development (AD) min. 6 months before entering Postgraduate Accounting course for more than one?

   a. Yes b. No

3. Did you have work experience, which is not related to Financial Services (FS) and/ or Accounting Development (AD) min. 6 months before entering postgraduate Accounting course?

   a. Yes b. No

4. Did you have work experience, which is not related to Financial Services (FS) and/ or Accounting Development (AD) min. 6 months before entering postgraduate Accounting course for more than one?

   a. Yes b. No

C. Student's Performance on Postgraduate Level Accounting Course

Please cross (X) the most suitable answer to your situation!

1. Are you in second semester or above?

   a. Yes b. No

2. Is your Grade Point Average ≥ 3.50 (Please write)?

   a. Yes (.....) b. No (.....)

II. RESPONDENTS' IDENTITIES (I will guarantee that your identities just for research purposes)

1. Name :.....(If you don't mind)
2. Address :.....

   City/ town : .....(If you mind to write your complete address, please just put for the city/ town)
3. Gender : a. Male b. Female
4. Age :
   a. Less than 30 years
   b. 31 – 40 years
   c. Above 40 years
5. Status :
   a. Single
   b. Married
   c. Widow/ widower
6. The Name of Postgraduate Level Institution: .....
7. Occupation : (your may answer more than one)
   a. Students
   b. Civil government employees
   c. Private institution employees/ professional
   d. Businessman/ woman
   e. Others (i.e. teacher, lecturer, etc)

   Please write the name of your institution below:.....
8. Income : (If you don't mind)
   a. Less than Rp 1.000.000,00
   b. Rp 1.001.000,00 – Rp 1.500.000,00
   c. Rp 1.501.000,00 – Rp 2.000.000,00
   d. More than Rp 2.000.000,00

HUBUNGAN ANTARA INDEKS PRESTASI (IP) DI S-1 DAN PENGALAMAN KERJA DENGAN PRESTASI MAHASISWA S-2 AKUNTANSI

KUISIONER

Salam sejahtera,

Saya, Indah Sugiyatiningrum, adalah mahasiswa Akuntansi, Internasional Program di Universitas Islam Indonesia. Saat ini saya sedang melakukan penelitian tentang prestasi mahasiswa, dengan judul Hubungan Antara Indeks Prestasi (IP) Di S-1 Dan Pengalaman Kerja Dengan Prestasi Mahasiswa S-2 Akuntansi.

Penelitian ini adalah salah satu bentuk tugas akhir yang dilaksanakan sebagai prasyarat kelulusan untuk meraih gelar Sarjana Ekonomi jurusan Akuntansi di Universitas Islam Indonesia. Oleh sebab itu saya mengucapkan terima kasih atas kesediaan Saudara/ Saudari untuk mengisi kuisioner.

Terima kasih atas bantuan dan kerjasamanya

Selamat mengisi kuisioner

Yogyakarta, 01 April 2002

Peneliti,

Indah S

KUISIONER

I. PERTANYAAN

A. Prestasi Mahasiswa di Jenjang S-1

1. Apakah Anda lulus dari jenjang S1 ≥ tahun 1998?

   a. Ya b. Tidak

2. Apakah rata-rata Anda mengambil ≥ 20 SKS tiap semester?

   a. Ya b. Tidak

3. Apakah Anda pernah mengulang suatu mata kuliah?

   a. Ya b. Tidak

4. Apakah Anda menyelesaikan jenjang S1 ≤ 5 tahun?

   a. Ya b. Tidak

5. Apakah IPK Anda di jenjang S1 ≥ 3.51? (mohon untuk menuliskan IPK Anda)

   a. Ya (.....) b. Tidak (.....)

B. Pengalaman Kerja

1. Apakah Anda mempunyai pengalaman kerja yang berhubungan dengan Jasa Keuangan dan / atau Pengembangan Akuntansi minimal 6 bulan sebelum mengikuti jenjang S-2 Akuntansi?(silahkan melihat daftar job diskription dibawah ini)

   a. Ya b. Tidak

Jasa Keuangan	Pengembangan Akuntansi
Mempersiapkan Laporan Keuangan dan/ atau Menginterpretasi Laporan Keuangan dan/ atau Menganalisa Laporan Keuangan dan/ atau Memberikan konsultasi Perpajakan	Mengajar Akuntansi di lembaga pendidikan dan/ atau Melakukan penelitian di bidang Akuntansi

2. Apakah Anda mempunyai pengalaman kerja yang berhubungan dengan Jasa Keuangan dan / atau Pengembangan Akuntansi minimal 6 bulan sebelum mengikuti jenjang S-2 Akuntansi lebih dari satu kali?(silahkan melihat daftar job diskription dibawah ini)

   a. Ya b. Tidak

3. Apakah Anda mempunyai pengalaman kerja yang tidak berhubungan dengan Jasa Keuangan dan / atau Pengembangan Akuntansi minimal 6 bulan sebelum mengikuti jenjang S-2 Akuntansi?

   a. Ya b. Tidak

4. Apakah Anda mempunyai pengalaman kerja yang tidak berhubungan dengan Jasa Keuangan dan / atau Pengembangan Akuntansi minimal 6 bulan sebelum mengikuti jenjang S-2 Akuntansi lebih dari satu kali?

   a. Ya b. Tidak

C. Prestasi Mahasiswa di Jenjang S-2

1. Apakah saat ini Anda sudah berada di semester 2 atau lebih?

   a. Ya b. Tidak

2. Apakah IP Anda saat ini atau ketika menyelesaikan gelar S2 ≥ 3.50? (mohon untuk menuliskan IP Anda)

   a. Ya (.....) b. Tidak (.....)

II. IDENTITAS RESPONDENT (Saya menjamin bahwa identitas Anda hanya digunakan untuk kepentingan penelitian)

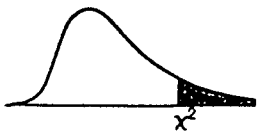
1. Nama :.....(jika Anda tidak keberatan)
2. Alamat :.....
   .....(jika Anda keberatan untuk menulis alamat secara lengkap, mohon tulis kotanya saja)
3. Jenis kelamin : a. Laki-laki b. Perempuan
4. Umur :
   a. Kurang dari 30 tahun
   b. 31 – 40 tahun
   c. Diatas 40 tahun
5. Status :
   a. Single
   b. Menikah
   c. Janda/ Duda
6. Nama institusi pendidikan S-2:.....
7. Pekerjaan : (jawaban bisa lebih dari satu)
   a. Mahasiswa
   b. Pegawai Negri Sipil (PNS)
   c. Pegawai Swasta
   d. Pengusaha
   e. Lainnya (misal: guru, dosen, dll)

   Nama institusi:.....
8. Penghasilan : (jika Anda tidak keberatan)
   a. Kurang dari Rp 1.000.000,00
   b. Rp 1.001.000,00 – Rp 1.500.000,00
   c. Rp 1.501.000,00 - Rp 2.000.000,00
   d. Lebih dari Rp 2.000.000,00

Appendices 4

Critical Values of Chi-Square

This table contains the values of χ^2 that correspond to a specific right-tail area and degrees of freedom.



Possible values of χ^2

Degrees of Freedom, *df*	Right-Tail Area			
	0.10	0.05	0.02	0.01
1	2.706	3.841	5.412	6.635
2	4.605	5.991	7.824	9.210
3	6.251	7.815	9.837	11.345
4	7.779	9.488	11.668	13.277
5	9.236	11.070	13.388	15.086
6	10.645	12.592	15.033	16.812
7	12.017	14.067	16.622	18.475
8	13.362	15.507	18.168	20.090
9	14.684	16.919	19.679	21.666
10	15.987	18.307	21.161	23.209
11	17.275	19.675	22.618	24.725
12	18.549	21.026	24.054	26.217
13	19.812	22.362	25.472	27.688
14	21.064	23.685	26.873	29.141
15	22.307	24.996	28.259	30.578
16	23.542	26.296	29.633	32.000
17	24.769	27.587	30.995	33.409
18	25.989	28.869	32.346	34.805
19	27.204	30.144	33.687	36.191
20	28.412	31.410	35.020	37.566
21	29.615	32.671	36.343	38.932
22	30.813	33.924	37.659	40.289
23	32.007	35.172	38.968	41.638
24	33.196	36.415	40.270	42.980
25	34.382	37.652	41.566	44.314
26	35.563	38.885	42.856	45.642
27	36.741	40.113	44.140	46.963
28	37.916	41.337	45.419	48.278
29	39.087	42.557	46.693	49.588
30	40.256	43.773	47.962	50.892