

**THE EFFECT OF TEACHER PROFESSION PERCEPTION
AND FAMILY ENVIRONMENT TOWARD
ACCOUNTING TEACHER INTEREST**

UNDERGRADUATE THESIS

This undergraduate thesis is submitted in partial fulfillment of the requirement
to obtain the degree of Bachelor of Education in Faculty of Economics
Yogyakarta State University



**By:
RIMA YUNIARTI
13803244008**

**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2017**

**THE EFFECT OF TEACHER PROFESSION PERCEPTION
AND FAMILY ENVIRONMENT TOWARD
ACCOUNTING TEACHER INTEREST**

UNDERGRADUATE THESIS

By:

RIMA YUNIARTI

13803244008

This undergraduate thesis had been approved a validation on 8th March 2017

To be examination by the Team of Undergraduate Thesis Examination
Accounting Education Study Program
Accounting Education Department Faculty of Economics
Yogyakarta State University

Approved by:

Supervisor



Dhyah Setyorini, S.E. M.Si.Ak
NIP. 19771107 200501 2 001

VALIDATION

The undergraduate thesis entitled

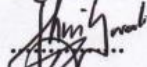
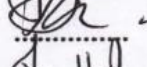
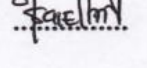
THE EFFECT OF TEACHER PROFESSION PERCEPTION AND FAMILY ENVIRONMENT TOWARD ACCOUNTING TEACHER INTEREST

By:
RIMA YUNIARTI
13803244008

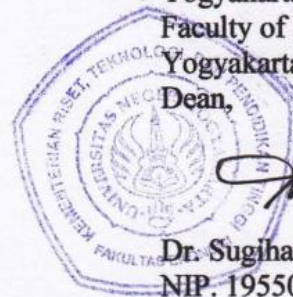
Had been defended in front of the Examiner Team 21st March 2017 and had been

Successfully passed

THE EXAMINER TEAM

Name	Position	Signature	Date
RR. Indah Mustikawati, M.Si	Chairman of Examiner&Examiner		4/4/17
Dhyah Setyorini, M.Si.,Ak	Co-Examiner & Secretary		5/4/17
Dr. Ratna Candra Sari, M.Si, Ak	Main Examiner		4/4/17

Yogyakarta, 6 April 2017
Faculty of Economics
Yogyakarta State University
Dean,



Dr. Sugiharsono, M.Si
NIP. 19550328 198303 1 002

DECLARATION OF AUTHENTICITY

I, the undersigned,

Name : Rima Yuniarti

Student ID : 13803244008

Study Program : Pendidikan Akuntansi

Faculty : Ekonomi

Undergraduate Thesis Title : THE EFFECT OF TEACHER PROFESSION
PERCEPTION AND FAMILY ENVIRONMENT
TOWARD ACCOUNTING TEACHER INTEREST

Hereby declared that this undergraduate thesis is my own original work.

According to my knowledge, there is no work or options written or published by other, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, 8th March 2017

The Author,



Rima Yuniarti
Rima Yuniarti
13803244008

MOTTO AND DEDICATIONS

MOTTO

“Dan janganlah kamu berputus asa daripada rahmat Allah. Sesungguhnya tiada berputus asa daripada rahmat Allah melainkan orang-orang yang kufur.”

(Q.S. Yusuf: 87)

Life isn't about getting and having, it's about giving and being.

(Kevin Kruse)

Your hardest times often lead to the greatest moments of your life. Keep going.

Tough situations build strong people in the end.”

(Roy T. Bennett)

DEDICATIONS

This undergraduate thesis is dedicated to beloved people in my life:

1. My parents, Sugiyono and Mami Sutarni, who always pray for me and give support me during this undergraduate thesis witting
2. My young brother, Arif Rahmat Fadhilah and all my big family who always give motivation to me
3. My the best Excellent Accounting Education 2013 class
4. My beloved Almamater, Accounting Education Study Program, Faculty of Economics, Yogyakarta State University

**THE EFFECT OF TEACHER PROFESSION PERCEPTION
AND FAMILY ENVIRONMENT TOWARD
ACCOUNTING TEACHER INTEREST**

**By:
RIMA YUNIARTI
13803244008**

ABSTRACT

This research aimed to know (1) The Effect of Teacher Profession Perception toward Accounting Teacher interest; (2) The Effect of Family Environment toward Accounting Teacher interest; (3) The effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest

This research was ex-post facto research. The method was a quantitative description. The population was 250 students of accounting education department year 2014-2016 and sample were 132 students. The data collecting technique was questionnaire. The data analysis technique were simple regression analysis and multiple regression analysis.

The result of the research were (1) There was a positive and significant effect of Teacher Profession Perception toward Accounting Teacher Interest with a correlation coefficient r_{x1y} was 0,386; determination coefficient r^2_{x1y} was 0,149; $Y = 0,386X_1 + 28,466$ and t_{count} was 4,770 > t_{table} was 1,978. (2) There was a positive and significant effect of Family Environment toward Accounting teacher Interest, with a correlation coefficient r_{x2y} was 0,305; determination coefficient r^2_{x2y} was 0,093; $Y = 0,305X_2 + 38,060$; and t_{count} was 3,657 > t_{table} was 1,978. (3) There was a positive and significant effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest with a correlation coefficient $R_{y(1,2)}$ was 0,403; determination coefficient $R^2_{y(1,2)}$ was 0,162; $Y = 0,305X_1 + 0,140X_2 + 26,201$; and F_{count} was 12,487 > F_{table} was 3,07. The relative contribution of Teacher Profession Perception was 71,62% and the relative contribution of Family Environment was 28,38%. The effective contribution of Teacher Profession Perception was 11,6% and the effective contribution of Family Environment was 4,6%.

Keywords: Accounting Teacher Interest, Teacher Profession Perception, Family Environment.

**PENGARUH PERSEPSI MAHASISWA TENTANG PROFESI GURU
DAN LINGKUNGAN KELUARGA TERHADAP
MINAT MENJADI GURU AKUNTANSI**

**Oleh:
RIMA YUNIARTI
13803244008**

ABSTRAK

Penelitian ini bertujuan untuk mengetahui (1) Pengaruh Persepsi Mahasiswa Tentang Profesi Guru terhadap Minat Menjadi Guru Akuntansi; (2) Pengaruh Lingkungan Keluarga terhadap Minat Menjadi Guru Akuntansi; (3) Pengaruh Persepsi Mahasiswa Tentang Profesi Guru dan Lingkungan Keluarga secara bersama-sama terhadap Minat Menjadi Guru Akuntansi.

*Penelitian ini merupakan jenis penelitian *ex-post facto*. Metode dalam penelitian ini adalah deskriptif kuantitatif. Populasi penelitian adalah mahasiswa prodi pendidikan akuntansi angkatan 2014 – 2016 sejumlah 250 mahasiswa dan sampel penelitian sejumlah 132 mahasiswa. Teknik pengumpulan data yang digunakan adalah kuisioner. Teknik analisis data yang digunakan yaitu analisis regresi sederhana dan analisis regresi ganda.*

Hasil penelitian ini adalah (1) Terdapat Pengaruh Positif dan Signifikan Persepsi Mahasiswa tentang Profesi Guru terhadap Minat Menjadi Guru Akuntansi dengan koefisien korelasi r_{x1y} sebesar 0,386; koefisien determinasi r^2_{x1y} sebesar 0,149; $Y = 0,386X_1 + 28,466$ dan t_{hitung} sebesar 4,770 > t_{tabel} sebesar 1,978. (2) Terdapat Pengaruh Positif dan Signifikan Lingkungan Keluarga terhadap Minat Menjadi Guru Akuntansi dengan koefisien korelasi r_{x2y} sebesar 0,305; koefisien determinasi r^2_{x2y} sebesar 0,093; $Y = 0,305X_2 + 38,060$; dan t_{hitung} sebesar 3,657 > t_{tabel} sebesar 1,978. (3) Terdapat Pengaruh Positif dan Signifikan Persepsi Mahasiswa Tentang Profesi Guru Akuntansi dan Lingkungan keluarga secara bersama-sama terhadap Minat Menjadi Guru Akuntansi dengan koefisien korelasi $R_{y(1,2)}$ sebesar 0,403; koefisien determinasi $R^2_{y(1,2)}$ sebesar 0,162; $Y = 0,305X_1 + 0,140 X_2 + 26,201$; dan F_{hitung} sebesar 12,487 > F_{tabel} sebesar 3,07. Sumbangan Relatif (SR) Persepsi Mahasiswa Tentang Profesi Guru sebesar 71,62% dan Sumbangan Relatif (SR) Lingkungan Keluarga sebesar 28,38%. Sumbangan Efektif (SE) Persepsi Mahasiswa Tentang Profesi Guru sebesar 11,6% dan Sumbangan Efektif (SE) Lingkungan Keluarga sebesar 4,6%.

Kata kunci: *Minat Menjadi Guru Akuntansi, Persepsi Mahasiswa Tentang Guru Akuntansi, Lingkungan Keluarga*

ACKNOWLEDGEMENTS

Alhamdulillahirobbil'alaamiin, all praise be to Allah SWT, the Almighty, the Merciful and the Owner of the universe who has blessed me with beautiful things in my life, so can finish this undergraduate thesis entitled The Effect of Students Perception Towards Teacher Profession and Family Environment to Accounting Teacher Interest Students of Accounting Education Department Faculty of Economics Yogyakarta State University. This undergraduate thesis is written as partial fulfillment of the requirement to obtain the degree of bachelor of education.

In this thesis writing, I got supports from many people. Therefore, in this opportunity I would like to thanks:

1. Prof. Dr. Rochmat Wahab, M.Pd, M.A., the Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., the Dean of Faculty of Economics Yogyakarta State University.
3. RR. Indah Mustikawati, SE.Akt, M.Si, the Head Department of Accounting Education Faculty of Economics Yogyakarta State University.
4. Dhyah Setyorini, S.E, M.Si, Ak, my supervisor who always guided me and gave suggestions to me during the thesis writing.
5. Diana Rahmawati, M.Si, my coordinator lecture in excellent accounting education 2013 class, who gave support to me during the thesis writing.
6. Dr. Ratna Candra Sari, M.Si.,Ak, the source person who gave comments and suggestions in this thesis writing.

7. My sister Reza Rundita Apriliena, S.Pd., Fitri Hani Pratiwi S.Pd and Umi Syafaatul Udhma who always gave me support, helped and motivation during this thesis writing.
8. My friendship Luluk, Dwi, Faras, Sela, Awit, Sofi, Tasya, Tuti, Devi, RJJ group and bingiters who always gave me supports and courge.
9. My partner Fauzi Agus Nugroho, S.Pd and family, who always gave me motivation, support and suggestions during the thesis writing.
10. My alumnus HIMA DIKSI, DPO HIMA DIKSI, DIKSI VOICE and OLGASENI who always gave me experience.
11. My little family kost A 22, Mba Feni, Mba Seka, Hanifah, Fifik, Puspa, Vita, Ulfia, Idkha, Putri, Mei who always gave me supports and pleasure during this thesis writing.
12. And all people, whom I cannot mention one by one, who gave me supports during this thesis writing.

However, I reliaze that this undergraduate thesis is far from being perfect, so any criticisms, ideas and suggestions for the improvement of this undergraduate thesis are greatly appreciated. Lastly, thank you very much and I hope that this undergraduate thesis will be usefull for the readers.

Yogyakarta, 19 Februari 2017
The Writer,



Rima Yuniarti
NIM. 13803244008

LIST OF CONTENTS

	Page
COVER	i
PENGESAHAN	Error! Bookmark not defined.
VALIDATION	Error! Bookmark not defined.
DECLARATION OF AUTHENTICITY	iii
MOTTO AND DEDICATIONS	v
ABSTRAK	vii
ABSTRACT	vi
ACKNOWLEDGEMENTS	viii
TABLE OF CONTENTS	ix
LIST OF TABLES	xiii
LIST OF PICTURES	xiv
APPENDIX LIST	xv
CHAPTER I INTRODUCTION	1
A. Background	1
B. Problem Identification.....	6
C. Problem Limitation	6
D. Problem Formulation	7
E. Research Objective.....	7
F. Contributions.....	8
CHAPTER II LITERATURE REVIEW	9
A. Theoretical Review	9
1. Accounting Teacher Interest	9
a. The Meaning of Accounting Teacher Interest	9
b. The Functions of Interests.....	11
c. Interest Aspects.....	12
d. Factors That Affecting Interests	13
2. Student Perceptions of Accounting Teacher Profession.....	15
a. The Definition of Perceptions	15

b. The kinds of Perception	15
c. Process of Perception on Teacher Proffesion.....	16
d. Factors That Affect Perception	16
3. Teachers Proffesion	17
a. Definition of Accounting Teacher Profession	17
b. Teacher Criteria As Profession	17
4. Family Environment	18
a. Definition of Family Environment.....	18
b. Function, Role and Environmental Factors that Affecting the Family.....	19
B. Relevant Research.....	20
C. Framework	22
D. Research Paradigm.....	25
E. Hyphothesis.....	25
CHAPTER III RESEARCH METHODS.....	26
A. Research Design.....	26
B. Place and Time Research	26
C. Subject and Object Research.....	26
D. Operational Definition of Variables.....	26
1. Accounting Teacher Interest	26
2. Teacher Profession Perception	27
3. Family Environment.....	27
E. Population and Sample Research	27
F. Data Collection Technique.....	28
G. Research Instruments	29
1. Make Grid Research Instruments	29
2. Calculation of Scores	30
H. Test Instruments	31
1. Test Validity Questionnaire	31
2. Test Reliability Questionnaire	34
I. Data Analysis Techniques.....	35
1. Data Description	35

2. Prerequisite Test Analysis	37
3. Hypothesis Test.....	40
CHAPTER IV RESEARCH RESULT AND DISCUSSION	46
A. Data Description.....	46
1. Description of General Data.....	46
2. Description of Special Data.....	47
1. Variable of Accounting Teacher Interest.....	47
2. Variable of Students Perception of Teacher Profession	49
3. Variable of Family Environment	52
B. Analysis Prerequisites Test	54
1. Normality Test.....	54
2. Linearity Test	54
3. Multicollinearity Test	55
4. Heterokedasticity Test.....	56
C. Research Hypothesis Test	57
1. The First Hypothesis Test	57
2. The Second Hypothesis Test	58
3. The Third Hypothesis Test.....	60
4. Relative Contribution (RC) and Effective Contribution (EC).....	62
D. Discussion	63
1. The Effect of Teacher Profession Perception toward Accounting Teacher Interest.....	63
2. The Effect of Family Environment toward Accounting Teacher Interest.	65
3. The Effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest	68
E. Limitation Research	70
CHAPTER V CONCLUSIONS AND SUGGESTIONS.....	71
A. Conclusions	71
B. Suggestions	72
REFERENCES	73
APPENDIX	76

LIST OF TABLE

Table	Page
1. Data Observations Interests Students Become Teachers Department Accounting Education Year 2013 - 2015.....	3
2. Data Population of Accounting Education Department Students.....	28
3. Each Forces Research Sample Data.....	28
4. Grating Instruments of Accounting Teachers Interest.....	29
5. Grating Instrument of Teacher Profession Perception.....	30
6. Grating Instrument Family Environment.....	30
7. Score Every Item of Statement.....	31
8. The Result of Validity Test Instrument Accounting Teacher Interest.....	32
9. The Result of Validity Test Instrument Teacher Profession Perception....	33
10. The Result of Validity Test Instrument Family Environment.....	34
11. Guidlines for Providing Interpretation with Correlation Coeffisient.....	35
12. The Result of Reliability Test Instrument.....	35
13. The Categories of Tendency Variables.....	37
14. Frequency Distribution of Accounting Teacher Interest.....	48
15. Category of Tendency Variable Accounting Teacher Interest.....	49
16. Frequency Distribution of Teacher Profession Perception.....	50
17. Category of Tendency Variable of Teacher Profession Perception.....	51
18. Frequency Distribution of Family Environment.....	52
19. Category of Tendency Variable Family Environment.....	53
20. The Result of Normality Test.....	54
21. The Result of Linearity Test.....	55
22. The Result of Multicollinearitas Test.....	56
23. The Result of Heteroskedastisticity Test.....	56
24. Results of Analysis The First Hypothesis (X_1 -Y).....	57
25. Results of Analysis The Second Hypothesis (X_2 -Y).....	59
26. Results of Analysis The Third Hypothesis (X_1 dan X_2 - Y).....	60
27. Results of Relative Contribution and Effective Contribution.....	62

LIST OF IMAGES

Image	Page
1. Research Paradigm.....	25
2. Histogram of Accounting Teacher Interest Variable.....	48
3. Pie Chart of Tendency Categories Variable Accounting Teacher Interest....	49
4. Histogram of Teacher Profession Perception Variable.....	50
5. Pie Chart of Tendency Categories Variable of Teacher Profession Perception.....	51
6. Histogram of Family Environment Variable.....	52
7. Pie Chart of Tendency Categories Variable Family Environment.....	53
8. Summaries of the results of research.....	63

LIST OF APPENDIX

Appendix	Page
1. Questionnaire of Test Instrument.....	78
2. Results of Test Instrument.....	84
3. Questionnaire of Research.....	94
4. Data of Research.....	99
5. Data of Description.....	117
6. Analysis Prerequistest.....	124
7. Hypothesis Test.....	129
8. Relative & Effective Contributions.....	133

CHAPTER I INTRODUCTION

A. Background

Human Development Index (HDI) is a tool used to determine the indicators of human welfare. Based on HDI, a country can be categorized as developed or developing countries. Indicators used in HDI shows the quality of human resources in some of the main dimensions, such as the economic, health and education. Indonesia ranks 108 with 0.684 HDI value of all countries in the world (Bastian, 2016: 54). The rating is low compare the ASEAN countries such as Singapore, Brunei Darussalam, Malaysia and Thailand. It shows that the quality of human resources in Indonesia, particularly in the world of education is still very low.

Education is the basic of the civilization of the whole nation. Through education everyone can recognize their potention. They can determine the direction and purpose in life. Every one has the right to get proper education in view of the role of education is very large in a life. In *Undang-Undang No. 20 Tahun 2003 Pasal 3*, say that:

“Pendidikan nasional berfungsi mengembangkan kemampuan dan membentuk watak serta peradaban bangsa yang bermartabat dalam rangka mencerdaskan kehidupan bangsa, bertujuan untuk berkembangnya potensi peserta didik agar menjadi manusia yang beriman dan bertakwa kepada Tuhan Yang Maha Esa, berakhlak mulia, sehat, berilmu, cakap, kreatif, mandiri, dan menjadi warga negara yang demokratis serta bertanggung jawab.”

Based on the section above, the national education goals covering various aspects of human life that must be achieved in order to establish an identity as a citizen of a moral and civilized. Along with globalization, the

education will continue to advance and develop according to the needs of the times. Diverse demands of various aspects of life will affect the mindset and behavior of person. This suggest that there is a necessity to reorganize the education system.

The quality education system has components and devices are well-organized education. One of the most important components in education is the teacher. Teacher is one key to success in achieving the national goals of education. Teacher plays an important role in educating the nation. Without the teachers, an educational process will not go steadily. The teacher profession is a noble profession because of its contribution in providing services in the field of education. Based on *Undang- Undang No. 14 Tahun 2005 Pasal 1* about teacher and lecture, say that:

“Guru adalah pendidik profesional dengan tugas utama, mendidik, mengajar, membimbing, mengarahkan, melatih, menilai, dan mengevaluasi peserta didik pada pendidikan anak usia dini jalur pendidikan formal, pendidikan dasar dan pendidikan menengah.”

In carrying out the duties and profession, teachers must be well prepared in order to support the success of the educational process. A teacher should also have an interest in living profession. Interests become an important factor in running an activity or a person's job. Having the high interest, all the job can be done with pleasure and seriously. If a teacher does not have a high interest in their profession, it will be adversely affect performance results.

Accounting Education Department Faculty of Economics Yogyakarta State University produce accounting teachers qualified in the field of accounting. The subject of teacher training is *Praktik Pengalaman Lapangan (PPL)*, it is an internship program for students to become an accounting teacher professional by applying the theory and practice in the field.

Having accounting teacher professional is generated. Since the role of the teacher is very important for education, so it is needs a qualified teacher who aware will their duties. But this awareness cannot be achieved without a high interest and a good perception of the profession. This is reinforced by the observation with questionnaire on student interest in accounting education to become an accounting teacher.

Table 1. Data Observations Accounting Teacher Interest Year 2013-2015

No.	Students	Accounting Teacher Interest			Total
		Yes	Hesitate	No	
1.	2013	32	13	14	59
	Percentage	54,2%	22%	23,8%	100%
2.	2014	31	11	14	56
	Percentage	55,4%	19,6%	25%	100%
3.	2015	20	12	3	35
	Percentage	57,1%	34,3%	8,6%	100%

Source: Questionnaire Survey Results Year 2016

Based on the data above, it can be concluded that there were still many students who hesitant and were not interested to be an accounting teacher. While they were study in the department of accounting education. The reasons were, mostly student viewed that teacher profession now is not a priority. Narrow job opportunities, low wages and the terms were too burdensome to be accounting teacher.

If the interest is low, so the job performance is not maximal. The low interest and feeling hesitant in carrying the job will effect a concentration of performance. These things happened because of factors that effect the person interest.

According Abror (1993: 158) indicated the factors which affect the interests consisting of internal and external factors. Internal factors include inner urgens factors and emotional factors. Internal factors include age, gender, personality, experiences and perceptions. Diverse experience got by the students will form a person's perception, mindset, behaving and argued. This perception will affect accounting teacher interest. Rachmat (2004: 51) stated that "perception is the experience of objects, events, or relationships obtained by concluding information and interpret the message". With perceptions, everyone can determine the choice and decision. Therefore, the perception is very important for students in influencing their interest to be an accounting teacher.

External factors include social environment, family and community culture. In this case the family environment is an important factor in influencing to person interests. With a family background which dominated teacher profession, it will affect to accounting teacher interest. Students entered the faculty of education because their parents wishes or want to have a profession like them. The family environment can be one of important factor toward accounting teacher interest.

Based on the explanation of the factors described above, family environment will effect the student interests to become accounting teacher. In accordance with the results of questionnaires known that 51.25% of parents supported their children to become an accounting teacher. While 48.75% did not supported. Having family support is not enough, if the students not have interest from their self to become an accounting teacher. They should have motivation and pleasure to support their interest.

Family environment has a great effect to persons interest. How do parents educate, parents concern and habits of the parents will effect to children interest (Slameto, 2013: 60). The higher support given from family environment so the accounting teacher interest will be higher. Conversely, The lower support given from family environment so the accounting teacher interest will be lower. Its mean the family environment can be effect to accounting teacher interest.

Although many students still have low interest to become an accounting teacher, but there are also some students have high interest to become an accounting teacher. They wrote in their questionnaire that being a teacher was their ideals, had the support of parents and the teacher profession was considered as a noble profession where they could apply the knowledge they have learned during the course. In this case it can be said that they have interest to become an accounting teacher. They assume that being an accunting teacher is a noble profession.

Based on the above problems, the researchers will conduct research with the title “The Effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest”.

B. Problem Identification

The identification of problems of this study are as follows:

1. Human Development Index of Indonesia country, particularly in the field of education is still very low (Indra Bastian, 2016: 54).
2. Indonesia is still a shortage of qualified teachers in the role advancing education.
3. Based on the observations, there were still doubts on the element of compulsion and most students of accounting education to become accounting teacher.
4. Various positive and negative perceptions that come from the family environment can affect student interest in accounting education department to become accounting teacher.
5. Based on the observations the interest to become accounting teacher on students of accounting education department were still low.

C. Problem Limitation

Based on the problem background, the researchers need to limit the problems in order to clarify the issues to be studied. This research will only examine The Effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest on students of

Accounting Education Department Faculty of Economic, Yogyakarta State University force 2014 – 2016.

D. Problem Formulation

The problems of this study are as follows:

1. Is the effect of teacher profession perception toward accounting teacher interest?
2. Is the effect of family environment toward accounting teacher interest?
3. Is the effect of teacher profession perception and family environment toward accounting teacher interest?

E. Research Objective

Here is an objective that will be achieved in this research are:

1. Knowing the effect of teacher profession perception toward accounting teacher interest on students of Accounting Education Department Faculty of Economics, Yogyakarta State University.
2. Knowing the effect of family environment toward accounting teacher interest on students of Accounting Education Department Faculty of Economics, Yogyakarta State University.
3. Knowing the effect of teacher profession perception and family environment toward accounting teacher interest on students of Accounting Education Department Faculty of Economics, Yogyakarta State University.

F. Contributions

1. Theoretical

The results of this study are expected to be material literature review were used as a source of reference and comparative material for further research.

2. Practical

a. For Researchers

The results of this study are expected to provide benefits and add insight and knowledge of researchers in understanding interest in becoming a teacher of accounting.

b. For Readers

The results of this study can provide additional knowledge and experience for the reader of career choices especially accounting teacher.

c. For Department

This research is expected to provide information about the interest of accounting student. So as to be consider in managing the learning proces and academic supervices. Those students who graduated from this department can be professional accounting teacher and competence accountant.

CHAPTER II LITERATURE REVIEW

A. Theoretical Review

1. Accounting Teacher Interest

a. The Meaning of Accounting Teacher Interest

Definition of interest according to Djaali (2007: 122) is high elevated heart tendency towards something. Meanwhile, according to Muhibbin Syah (2004: 136), the interest (interest) means the tendency and high excitement or great desire to something. Another interests definition is argued by Slameto (2013: 180) that "interest is a taste prefers and a sense of interest in a matter or activity without the sent. Interest is basically the reception about relationship between the self and something outside of itself".

According to Anastasia and Urbina (1997: 127), interest is one of the important aspects of personality. Interests affect is including human behavior in interpersonal relationships, achievement education and employment, electoral activity in leisure time and daily activities. Interest as an affective response studied the object or activity.

How to measure the interest of student to become accounting teacher can use two ways, Handoko (2003: 62) said the interest or motivation of a person can be measured by:

- 1) Measuring the outside factors that allegedly lead to a boost in a person.

- 2) Measuring aspects of certain behaviors that may occur from the phrase that caused a certain motivation.

In this research, researchers used a measuring tool aspects of certain behaviors that may occur from the phrase that caused a definite motivation with indicator elements of interest by Abror (1993: 112), the interest contains elements of cognition (introduction), emotions (feelings) and *konasi* (desire or motivation). Therefore, the interest is considered as a conscious response because if it did not do then the interest will not have any meaning.

Interest contain cognition, it means that interest is preceded by a sense of excitement and attracted to the teaching profession. Interests contain elements of emotion because the participation or experience was accompanied by a certain feeling (usually feelings of pleasure). While *konasi* elements is a continuation of cognition elements and emotions that embodied in the will and the desire for an area or interesting object. Volition is then realized so as to have insight into an area or object of interest.

Thus the interest in becoming a teacher of accounting can be measured through three kinds of indicators as follows:

- 1) Cognition include: knowledge of the teaching profession of accounting.
- 2) Emotions include: interest, attention and pleasure of the teaching profession of accounting.

3) *Konasi* include: Desire, belief and effort to become an accounting teacher.

b. The Functions of Interests

Hendra Surya (2003: 6) said, regarding the function of interest, as follows:

- 1) As a reason, namely the driving force that stimulates someone pay attention to certain objects more than other objects.
- 2) As a result, like the pleasant experience feelings as a result of the presence of a person or object or as a result of a person's participation in some form of activity.

While the function of interest that Whitherington (1999: 136) expressed is as follows: "The interest is very functional for humans because it can lead someone to reach the goal of his life, so it can bring people on things that are not necessary to be something useful for him because of the emergence of awareness to meet their needed without burdening others. Besides interest can also provide a view of someone's life or someone's entire repertory ".

Additionally, Natawijaya (1990: 94) argues "If someone is interested in something, then it becomes the driving passion". A strong impetus for the move is related to the determination of needs. When needs are met, it will cause a certain satisfaction, while satisfaction itself are fun.

It can be concluded that the interest can drive humans goal. Indirectly impetus that generated by the interest can be encouraging and decisive decisions in life.

c. Interest Aspects

According to Mc. Clelland (in Slameto, 2013: 41) stated that some aspects of interest to the individual, such as:

- 1) The confidence, that individual positive attitude about himself that he truly understands what should be done.
- 2) Resistance to pressure, is the ability of individuals to overcome the difficulties faced, in order to function as it should to continue the activities or work.
- 3) Having the responsibility to resolve the problem, namely the individual's willingness to endure everything to be the consequences.
- 4) The lack of desperation, is the positive attitude that always holds good in the face of all things about himself and abilities.
- 5) Liked the destination according to ability, the ability of individuals to achieve personal goals with realistic and active, effective, and efficient.

According to Hurlock (2000: 116), the aspects of interest are as follows:

- 1) The Cognitive Aspect, Is based on the concept developed by the students of the fields that related to interest.

- 2) Affective aspect, Emotional weight concepts that build the cognitive aspects of interest that expressed in attitudes towards activities posed by interest.

d. Factors That Affecting Interests

According Dalyono (2005: 56) "The interest can arise because the power appeal from the outside and also from hearts, a great interest against something". Sunaryo (2004: 22) suggests that factors that affects a person's interest towards a particular object, namely:

- 1) Social factors, economic, parents, and community.
- 2) Environmental factors both environmental public life, home life environment or peers.
- 3) Factors worldview formed part of one's environment includes the establishment and ideals.

According to Crow and Crow in Abror (1993: 158) described the factors that affect interest are as follows:

1. Internal factors, such as:
 - a. The Factor of Inner Urgers

This factor is a drive factor from within. This needs may be related to the physical and psychological needs. Saleh and Wahab (2004: 263) explained that the factors of weight for example, age, gender, experience, perception, motivation, and personality.

b. Emotional Factor

This factor is a measure of the intensity of someone when pay attention to an activity or certain object.

2. External factors, This Is The Factor of Social Motive.

This factor is the motive in the environment of social relationships. The environment which the individual lives with his friends. A person's interest can also arise because of the interaction, if the social environment has same desire and interest in one thing, then this factor will strengthen their interest. While according to Dalyono (2005: 133) argues that the social environment is everyone else that affects us. Social environment includes family environment, school environment, and the community. Johanes cited by Walgito (2003: 35), states that "Interest can be classified into two, namely interest intrinsic and extrinsic. Intrinsic interest is interest the emergence of the individual itself without outside influence".

Based on this opinion, the intrinsic interest can arise because influence attitudes, perceptions, academic achievement, talent, sex also expectations work profession. While extrinsic interest can arise because the background influence socio-economic status of parents, the interest of old people, information, environment and so on.

2. Student Perceptions of Accounting Teacher Profession

a. The Definition of Perceptions

Leavitt (Sobur, 2003: 445) distinguishes perception into two view, the narrow view and the broad view. The narrow view interpreted as visual perception, how someone saw something, while the broad view interpreted how someone sees or mean something. Furthermore, Rachmat (2004: 51) states that "perception is the experience of objects, events, or relationships obtained by concluding information and interpret the message".

Of the various terms of the perception of the above, it can be conclude that perception is a process where someone give an impression, views, opinions, judgments, and selecting, arranging and interpreting the information and experiences that exist or are provided by an object.

b. The kinds of Perception

Sunaryo (2004: 94) states that the perception is divided into two kinds, such as:

- 1) External perception, the perception that occurs because of the stimulation that comes from the outside of individual.
- 2) Self-perception, the perception that occurs because of the stimulation that comes from yourself. In this case the object is the individuals themselves.

c. Process of Perception on Teacher Profession

Perception that occurs in a person is not created overnight, but there are processes and because of the relationship between the existing capabilities of individual itself with the influencing factor. Toha (2003, 145) suggests there is a three-step process of perception of an object at the individual, such as:

- 1) The stimulus or stimuli, the stimulation is the first step that must be passed for the creation of perception. Stimuli were present from about individuals will be responded by the human senses.
- 2) Registration, the registration process is catching stimulation by human senses, which will be forwarded and registered to the information center or the human brain.
- 3) Interpretation, after stimuli arrested and registration in the brain, the next process is the interpretation or meaning of the stimulus received. The process of meaning depending on the individual characteristics while receiving. The next step is the manifestation of perception in behavior that can be read by the brain.

d. Factors That Affect Perception

Many factors influence a person's perception. Rachmat (2004: 51-58), says there are three factors that influence the perception is attention factor (attention), personal or also called functional factors and situational factors or structural. Sugiharsono (2007: 9) clarify the

factors that affect the perception of the individual views or people who observe into four categories:

- 1) Knowledge, insight or someones experience
- 2) The need of somebody
- 3) Someones pleasure or hobby
- 4) The habit or pattern of daily living

3. Teachers Proffesion

a. Definition of Accounting Teacher Profession

Arifin (1995: 105) argues that the profession has a similar meaning to the word occupation or a job that requires skills that acquired through education or specialized training. Kunandar (2007: 45) writes, the proffesion can also be interpreted as a profession a specific position or a job that requires specific knowledge and skills gained from intensive academic education. Thus, the profession is an occupation or position that requires a certain expertise. And accounting teaching profession is defined as specialized expertise and authority in the field of education, teaching and training in the field of accounting to become a livelihood.

b. Teacher Criteria As Profession

According to Glen Langford in Yamin (2007: 14), the criteria of profession include: (1) wages, (2) have the knowledge and skills, (3) have a sense of responsibility and purpose, (4) priority services, (5) have unity, (6) received recognition from others for the work that they do.

4. Family Environment

a. Definition of Family Environment

According to Sartain (in Ngalim Purwanto, 2002: 25) said that what is meant by the environment (Environment) is covering all the conditions in this world which in a certain way influence our behavior, growth, development or life processes except the genes, can also be seen as preparing the environment (to provide environment) for other genes.

According to Abu Ahmadi (2007: 167) can be formulated that the definition of family by some definitions, such as:

- 1) The family is a small social group, usually consisting of father, mother, and child.
- 2) The relationship between family members inspired by the atmosphere of affection and sense of responsibility.
- 3) The social relationships among family members are relatively fixed and based on ties of blood, marriage or adoption.
- 4) The function of the family is to keep, treat and protect children in the context of socialization so they able to control themselves and socially minded.

According to Hasbullah (2012: 38) the family environment is the first environmental education for child in the family because this is the first time children get an education and guidance. Family environment is also said to be the main environment, because most of the child's life is families so the most education is widely accepted by children is family.

According to M. Dalyono (2005: 130) the family has a considerable influence on the growth and development of children, especially the economic situation of households, as well as the level of ability of parents have a very big influence on the children growth. While the level of

parental education will have a great influence on the spiritual development of children, especially personality and educational progress.

b. Function, Role and Environmental Factors that Affecting the Family

According Hasbullah (2006: 39) the function and role of family education are as follows:

1) The first experience of childhood

Family education institutions provide the first experience is an important factor in children's personal development, family education atmosphere is very important because this is where the balance of life in the subsequent development of the individual.

2) Ensure the child's social life

Emotional life is the most important factor in shaping the individual. Abnormalities in the personal development of individuals due to underdevelopment of the emotional life is reasonable.

3) Inculcate moral education

The family is the main planting moral foundations for children that usually reflected in the attitudes and behavior of parents as role models to be emulated child.

4) Provide basic social education

The development of the seeds of social awareness in children can be cultivated as early as possible, especially in family life filled with a sense of mutual help, mutual help in a family

5) Laying religious grounds

Family life should provide the conditions for children to experience a religious atmosphere.

According Slameto (2013: 60), family influence on children include:

- 1) How parents is educate
- 2) The relation between family members
- 3) Home atmosphere
- 4) The family economic situation
- 5) Understanding the elderly
- 6) Background culture

Based on the description above can be concluded that the family is a small social group consisting of father, mother, and children who have social relationships because of their ties of blood, marriage, or adoption by all the conditions that exist in the room were occupied. Family environment for the purpose of this research is the main family that consisting of: father, mother, and child. The family environment is the first and main environment for the growth and development of every child so its has a considerable influence.

B. Relevant Research

1. Research conducted by Sairoh (2016) entitled "*Pengaruh pengalaman PPL, IPK, Lingkungan Keluarga dan Informasi Dunia Kerja Terhadap Minat Menjadi Guru Pada Mahasiswa Pendidikan Ekonomi Angkatan 2011 FE UNY*". These results indicate: 1) Those were all independent variable had positive and significant effect to interest become a teacher. 2) The coefficient

of determination (R_2) PPL experience, GPA, family environment and job market information on the interest of a teacher at the Economics Education student class of 2011 FE UNY of 0.607 or 60.7%. The similarity this research was the dependent variable used interest to become a teacher. While the differences in this research was the used of independent variables, subject and object of research.

2. Research conducted by Agus Mulyana (2014) entitled "*Pengaruh Persepsi Tentang Profesi Guru dan Informasi Dunia Kerja Terhadap Minat Menjadi Guru Akuntansi Mahasiswa Prodi Pendidikan Akuntansi Angkatan 2011 FE UNY*". The results of this study were: 1) Those were all independent variables had positive and significant effect to accounting teacher interest. 2) There was a positive effect perception of the teacher profession and the world's information work together towards an interest to become a teacher of accounting with correlation coefficient 0.603 and the value $F_{hitung} 26.268 > F_{table} 3.092$ at a significance level of 5% and determination coefficient of 36.32%. The similarity this research are the dependent variable is interest in becoming a teacher of accounting and research subjects are students of department of accounting education FE UNY. The differences was the independent variable used is about the job market information and data samples are taken.
3. Research conducted by Agung Ibrahim (2014) entitled "*Pengaruh Fasilitas Belajar dan Persepsi Profesi Guru Terhadap Minat dan Kesiapan Menjadi Guru Pada Mahasiswa Kependidikan Fakultas Ekonomi UNY*". These results

indicated that: 1) There was a positive and significant impact on the interest of learning facilities to be a teacher with a value of coefficient of standard track critical ratio of 0.206 and 3.695 ($p > 0.05$). 2) There was a positive and significant impact on the interest of the perception of the teaching profession as a teacher with the standard path coefficient value of 0.393 and 7.036 critical ratio ($p < 0.05$). The similarity this research was the dependent variable used is interest in becoming a teacher. While the differences were independent variables used and in research.

C. Framework

1. The Effect of Teacher Profession Perception toward Accounting Teacher Interest

Teacher is a noble profession because of his contribution in providing services in the field of education. The teacher's role is very important in achieving the national goals of education. It is as stated in *Undang- Undang No. 14 Tahun 2005 Pasal 1* about teacher and lecture, say that:

“Guru adalah pendidik profesional dengan tugas utama, mendidik, mengajar, membimbing, mengarahkan, melatih, menilai, dan mengevaluasi peserta didik pada pendidikan anak usia dini jalur pendidikan formal, pendidikan dasar dan pendidikan menengah.”

Based on the article above, it showed that the task of the teacher is very important in educating the nation. Now professional teachers is expected to build the world of education. Therefore, interest becomes an important factor for a teacher in their work.

Interest is a persons pleasure in doing an activity. If a person has a high interest in his work, the results will be as expected. It is the same with a teacher who has a passion for his job, the output obtained will be maximal output particularly in realizing the national goals of education.

Interest in a person affected by two factors were inside and outside factors. Factors inside are all factors that come from within the individual itself, such as age, gender, life experiences, and perceptions. While External factors are factors that come from outside the individual, the family environment, social and cultural environment.

Perception is one of the internal factors of the individual that affected patterns of thinking, acting and make opinion. During studying, accounting education student must have a lot of information, knowledge and experience about the sciences of education and teacher training. A variety of information and experience will established student perceptions in assessing the accounting teacher profession and the end the accounting teacher interest can be found out. Therefore, a perception can affect student interest to become accounting teacher which directly affect is the view and its assessment of the accounting teacher profession.

2. The Effect of Family Environment toward Accounting Teacher Interest

Family environment is the smallest social environment consisting of parents and children. The children acquired informal education from family. They are taught various life lesson such as education, health and carrier. Therefore, the family had a great impact in childrens decision making. The

embedded family value in the children will affect to person interest in deciding their profession.

The family environment affect the children following their parents habits, including their professions. The higher support given from family environment so the accounting teacher interest will be higher. Conversely, The lower support given from family environment so the accounting teacher interest will be lower. Its mean the family environment can be effect to accounting teacher interest.

3. The Effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest

Persons interest are affected by two factors, they are internal factors and external factors. Internal factors come from inside individual such as age, weight, sex, mindset, perception and perspective of a person, while external factors come from outside individuals such as the social environment, family environment and culture. These two factors are stimulus factor for persons interest.

Teacher Profession Perception and family environment are one of the factors affecting persons interest. Both of them effect toward accounting teacher interest. When they are higher, so the accounting teacher interest will be higher too and otherwise.

D. Research Paradigm

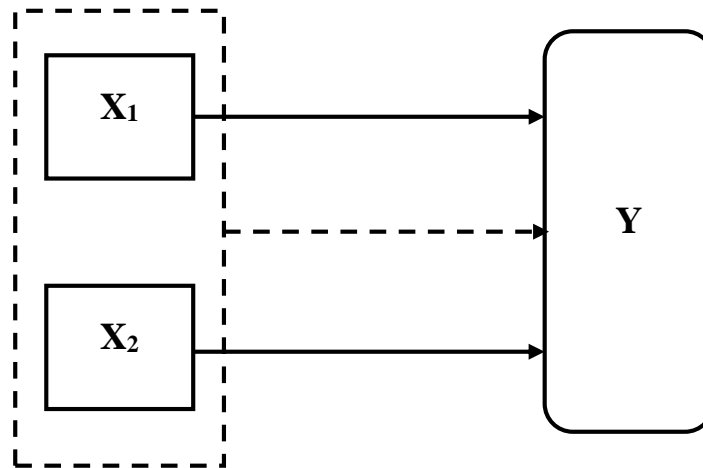


Image 1. Research Paradigm

Description:

X_1 : Teacher Profession Perception (Independent Variable)

X_2 : Family Environment (Independent Variable)

Y : Accounting Teacher Interest (Dependent Variable)

—————> : The effect of variable independent X_1 and X_2 to dependent variable Y

- - - - -> : The effect of variable X_1 and X_2 together to dependent variable Y

E. Hypothesis

The formulation of the hypothesis in this research are as follows:

1. There is a positive effect of Teacher Profession Perception toward Accounting Teacher Interest (H1).
2. There is a positive effect of Family Environment toward Accounting Teacher Interest (H2).
3. There are positive effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest (H3).

CHAPTER III RESEARCH METHODS

A. Research Design

This research was ex-post facto research. This study aimed to determine the events that have occurred and investigated the factors that cause such events occur. This research used quantitative data approach where the data obtained formed of numerical and analysis used descriptive method.

B. Place and Time Research

This research was conducted at the Accounting Education Department Faculty of Economics, Yogyakarta State University. It was held on November to December 2016.

C. Subject and Object Research

The subjects were students on Accounting Education Department Faculty of Economics, Yogyakarta State University year 2014 - 2016. The object of this research was Accounting Teacher Interest.

D. Operational Definition of Variables

Variables in the research should have a clear meaning to avoid misunderstandings on variables. The meaning of each variables were as follow:

1. Accounting Teacher Interest

The dependent variable in this research is Accounting Teacher Interest (Y). Accounting teacher interest was a pleasure or interest which comes from

individu to become an accounting teacher. Having a high interest in their profession will produce a good job performed.

2. Teacher Profession Perception

The independent variable in this research is Teacher Profession Perception (X1). Perception is a viewed, opinions, assesment and judgments about something. This perception is formed an experience, knowledge, information and lessons which learned from each individual. Teacher profession perception is the perception about viewed, assesment and mindset to accounting teacher. Many information and experiences is gotten by students from their study, especially teacher training programs.

3. Family Environment

The independent variable in this research is Family environment (X2). Family environment is the first environmental education for child while get an education and guidance. The family is become considerable influence on the growth and development of children especially how do parents educate, understanding parents, family economic situation, relationships between family members, cultural background and home situation.

E. Population and Sample Research

According Sugiyono (2013: 117), "the population is the region consisting of the objects or subjects that have certain qualities and characteristics defined by the researcher to learn and then drawn conclusions". The population in this research were students on Accounting Education Department Faculty of

Economics, Yogyakarta State University year 2014 - 2016 with the following details:

Table 2. Data Population of Accounting Education Department Students

No.	Students Level	Total
1.	2014	97
2.	2015	68
3.	2016	85
	Total	250

Source: Administrative Staff Accounting Education Department FE UNY

The sampling technique in this research used the Proportionate Stratified random sampling technique. Proportionate Stratified random sampling was used when a population had members or elements that were not homogeneous and stratified proportional (Sugiyono, 2015: 120).

Samples by used standard error of 10% , it was could made the population can be distributed normally. If the total population of 250 with a standard error of 10%, so the sample size of 130 (Sugiyono, 2015: 126). Below was the calculation of sample from each population, were as follows:

Table 3. Each Forces Research Sample Data

No.	Level	Calculating	Total
1.	2014	$97 / 250 \times 130 = 50,44$	51
2.	2015	$68 / 250 \times 130 = 35,36$	36
3.	2016	$85 / 250 \times 130 = 44,2$	45
	Total Sample		132

Source: Sugiyono, (2015: 128)

F. Data Collection Technique

The data collection technique used a questionnaire. According Arikunto (2010: 194) "Questionnaires are a number of written questions that are used to obtain information from respondents in terms of his personal report, or the things

known”. The questionnaire used closed questionnaire where respondents only choose the provided answer. Questionnaires in this research are used to collect data from respondents about teacher profession perceptions, family environment and accounting teacher interest.

G. Research Instruments

Measurement scale is necessary to ascertain whether the questionnaire can be used to measure the variables.

1. Make Grid Research Instruments

The following tables are an indicators of each study variables:

Table 4. Grating Instruments of Accounting Teachers Interest

Variable	Indicators	Number of Item	Total
Accounting Teacher Interest	Knowledge of accounting teacher profession	1, 2, 3	3
	The interest to accounting teacher profession	4, 5, 6, 7	4
	Attention to accounting teacher profession	8, 9, 10	3
	Pleasure of accounting teacher profession	11, 12, 13*, 14*, 15	5
	The desire to become accounting teacher	16, 17, 18	3
	Confidence for become accounting teacher	19, 20, 21*	3
	Efforts to become accounting teacher	22*, 23	2
Total			23

*: negative questions

Source: Modified from theoretical review in Abdurahman Abror (1993: 112)

Table 5. Grating Instrument Teacher Profession Perception

Variable	Indicators	Number Of Item	Total
Student's Perception toward Teacher Profession	Teaching and educating	1, 2, 3	3
	Improving the quality of education	4, 5, 6	3
	Behave professionally	7*, 8, 9	3
	Keep the good name of the profession	10, 11, 12	3
	As an exemplary	13, 14, 15	3
	Salary	16, 17	2
	Social welfare benefits	18, 19, 20	3
	Legal protection	21*, 22	2
	Appreciation on tasks and achievements Supporting	23, 24*, 25	2
	Facilities profession	26, 27, 28	2
Total			28

*: negatif questions

Source: Duties and Right of Teacher in Undang- Undang Nomor 14 Tahun 2015 about Teacher and Lecture

Table 6. Grating Instrument Family Environment

Variable	Indicators	Number Of Item	Total
Family Environment	How parents educate	1, 2, 3, 4	4
	Understanding parents	5, 6, 7*	3
	Family economic situation	8, 9, 10, 11	4
	Relationships between family members	12, 13, 14	3
	Cultural background	15*, 16, 17	3
	Home situation	18, 19, 20, 21	4
Total			21

*: negatif questions

Source: Modified from theoritical review in Slameto (2013: 60)

2. Calculation of Scores

The scale of measurement variables is the *Likert scale* because of the variables studied are attitudes, opinions and perceptions. *Likert scale* is a

scale that describes the indicator variables. Item subject is made from very positive to very negative. In this research, the score is modified into four alternative answers. It aims to avoid respondents misleading, so the data will be more valid. The table below is the table for score in the four alternative answers, were follows:

Table 7. Score Every Item of Statement

Statement Positive (+)		Negative Statement (-)	
Alternative Answer	Score	Alternative Answer	Score
Very Agree	4	Very Agree	1
Agree	3	Agree	2
Disagree	2	Disagree	3
Very Disagree	1	Very Disagree	4

Source: Riduwan dan Kuncoro (2008: 20)

H. Test Instruments

The test instrument intended to obtain valid and reliable data. The test instruments will be calculation used helped the statistic program.

1. Test Validity Questionnaire

Test validity questionnaire used statistic test of *Product Moment Correlation*. *Product moment correlation* aimed to illustrate how strong the relationship between two variables. In this test the instrument variables to be tested, such as the validity instrument of the accounting teacher interest, the validity instrument of teacher profession perception and family environment.

Product moment correlation formula:

$$r_{xy} = \frac{N \sum XY - (\sum X) (\sum Y)}{\sqrt{\{N \sum x^2 - (\sum x)^2\} \{N \sum Y^2 - (\sum Y)^2\}}}$$

Description:

r_{xy} : the corelation coefisien between variable X and Y
 N : the number of responden

- $\sum XY$: Total multiple X and Y
- $\sum X$: the number of item
- $\sum Y$: total score item
- $(\sum X^2)$: the number of squares score item
- $(\sum Y^2)$: total squeres score items

(Source: Arikunto, 2010: 317)

a. Validity Test Instrument of Accounting Teacher Interest

Instruments of accounting teacher interest consist of 23 statement, which there were 5 items did not valid. The validity test was carried out by 30 respondents from accounting education students year 2013. The validity of each item statement can be obtained if $r_{count} > r_{table}$. The results of showed as below:

Tabel 8. The Results of Validity Test Instrument Accounting Teacher Interest

Item of Statements	r_{count}	Explanations
1	0,354	VALID
2	0,303	NOT VALID
3	0,398	VALID
4	0,590	VALID
5	0,485	VALID
6	0,658	VALID
7	0,406	VALID
8	0,392	VALID
9	0,509	VALID
10	0,415	VALID
11	0,667	VALID
12	0,662	VALID
13	-0,023	NOT VALID
14	0,051	NOT VALID
15	0,648	VALID
16	0,455	VALID
17	-0,044	NOT VALID
18	0,557	VALID
19	0,385	VALID
20	0,537	VALID
21	0,458	VALID
22	-0,432	NOT VALID
23	0,603	VALID

Source: Data Primary From Calculation, 2016

b. Validity Test Instruments of Teacher Profession Perception

Instruments of teacher profession perception consist of 27 statement. Based on the validity test results, there were 8 items did not valid. The validity test was carried out by 30 respondents from accounting education students level 2013. The formula used the product moment correlation with an error rate of 10% and r_{table} 0.306. The validity of each item statement can be obtained if $r_{count} > r_{table}$. The results of showed as below:

Tabel 9. The Results of Validity Test Instruments of Teacher Profession Perception

Item of Statements	r_{count}	Explanations
1	-0,080	NOT VALID
2	0,680	VALID
3	0,586	VALID
4	0,781	VALID
5	0,774	VALID
6	0,556	VALID
7	0,788	VALID
8	0,178	NOT VALID
9	0,493	VALID
10	0,619	VALID
11	0,480	VALID
12	0,342	VALID
13	0,683	VALID
14	0,312	VALID
15	0,238	NOT VALID
16	0,259	NOT VALID
17	0,396	VALID
18	0,133	NOT VALID
19	0,251	NOT VALID
20	0,478	VALID
21	-0,060	NOT VALID
22	0,531	VALID
23	0,538	VALID
24	0,456	VALID
25	0,370	VALID
26	0,570	VALID
27	0,114	NOT VALID

Source: Data Primary From Calculation, 2016

c. Validity Test Instruments Family Environment

Instruments of teacher profession perception consist of 27 statement. Based on the validity test results, there were 8 items did not valid. The validity test was carried out by 30 respondents from accounting education students level 2013. The formula used the product moment correlation with an error rate of 10% and r_{table} 0.306. The validity of each item statement can be obtained if $r_{count} > r_{table}$. The results of showed as below:

Tabel 10. The Results of Validity Test Instrument of Family Environment

Item of Statements	r_{count}	Explanations
1	0,539	VALID
2	0,390	VALID
3	0,518	VALID
4	0,628	VALID
5	0,318	VALID
6	0,377	VALID
7	-0,030	NOT VALID
8	0,339	VALID
9	0,542	VALID
10	0,376	VALID
11	0,514	VALID
12	0,628	VALID
13	0,516	VALID
14	0,579	VALID
15	-0,140	NOT VALID
16	0,487	VALID
17	0,698	VALID
18	0,682	VALID
19	0,460	VALID
20	0,519	VALID
21	0,628	VALID

Source: Data Primary From Calculation, 2016

2. Test Reliability Questionnaire

The instrument is reliable if such instrument when the result are the same although its used in different time. (Arikunto, 2013: 101). The reliability test used *Cronbach alpha* formula.

The *Cronbach alpha* formula is as follows:

$$r_{11} = \left(\frac{k}{k-1} \right) \left(1 - \frac{\sum \sigma b^2}{\sigma^2 t} \right)$$

Description:

- r_{11} : instrument reability
- k : the number of questions
- $\sum \sigma^2 t$: the number of variance items
- σi^2 : total variances

(Source: Arikunto, 2010: 239)

The correlation coefficient use categories according Sugiyono (2015: 257) follows:

Table 11. Guidelines for Providing Interpretation with Correlation Coefficient

No	Interval Coefficient	Interpretation
1.	Between 0,00 – 0,199	Very Low
2.	Between 0,20 – 0,399	Low
3.	Between 0,40 – 0,599	Enough
4.	Between 0,60 – 0,799	Strong
5.	Between 0,80 – 0,1000	Very Strong

Source: Sugiyono (2015: 257)

From the table above, the instrument is reliable if it has a *Cronbach Alpha* coefficients more than 0.600. If the coefficient *Cronbach Alpha* is less than 0,600 the instrument is not reliable. Reliability tests performed used statistic program. The table below is a reliability test results of research instruments.

Table 12. Results of reliability test instrument

No.	Variables	Cronbach Alpha	Explanation
1.	Accounting Teacher Interest	0,846	Very Strong
2.	Student Perceptions	0,886	Very Strong
3.	Family Environment	0,845	Very Strong

Source: Data Primary From Calculation, 2016

I. Data Analysis Techniques

1. Data Description

The data obtained will be presented in the form of data description for each variable. The analysis data description includes the results of the mean,

median, mode, standard deviation, maximum value, minimum value, the frequency distribution table, histograms, tables of tendency variables and pie charts.

- a. Mean, Median, Mode, Standard Deviation, Maximum Value, Minimum Value.

Mean is the average of the group. Mean is calculated from the sum of all values divided by the number of data. The median is a central value data. The mode is the value of the data most frequently occurring. Standard deviation is a measure of the spread of data. The maximum value is obtained from the biggest score data and the minimum value is the smallest score data.

- b. Tables of Frequency Distribution

- 1) Determine the number of Class Intervals

For the calculated class intervals used Sturges Rule formula, follows:

$$k = 1 + 3,3 \log n$$

Description:

k = Total of data class

n = Total of observation data

log = Logarithm

(Sugiyono, 2012: 35)

- 2) Determine a range

For the calculating a range of clas, used the formula:

$$\text{Range} = (\text{maximum score} - \text{minimum score}) + 1$$

- 3) Determine a long class

To determine a long class used the formula, such as follow:

$$\text{class length} = \frac{\text{range}}{\text{total of interval class}}$$

4) Histogram

Histograms are made from the frequency of data has been seen in the tables of frequency distribution. This histograms used to easier of described and read of the data.

5) Variables Tendency Tables

The tendency score there are made to be four categories which modified from Mardapi (2008:123), can be seen in the table such as follows:

Table 13. The Categories of Tendency Variables

No.	Formula	Categories
1.	$X \geq (Mi + 1,5 SDi)$	Vary High
2.	$Mi \leq X < (Mi + 1,5 SDi)$	High
3.	$(Mi - 1,5 SDi) \leq X < Mi$	Low
4.	$X < Mi - 1,5 SDi$	Very Low

Source: Modified from Djemari Mardapi (2008: 123)

Description:

Mi = Average from score the total students in class
 $= \frac{1}{2} (X \text{ max} + X \text{ min})$
 SDi = Standar deviation total score
 $= \frac{1}{6} (X \text{ max} - X \text{ min})$

6) Pie Chart

Pie chart is made depending on tendency data that have showed on variable tendency table.

2. Prerequisite Test Analysis

To get a correct conclusion, the correct data analysis is required. Those analyzed analysis consist of the normality test, linearity test, multicollinearity test and heterokedasticity test.

a. Normality Test

Normality test is performed to determine the data was distribution of normal or not. Normality test used the *komogorov- Smirnov* formula were processed by statistic program. Data is said to be normally distributed if the coefficient *Asym. Sign* more than predetermined of 5% (0,05). Below is the formula of data normality test, as follows:

$$K_D = 1,36 \sqrt{\frac{n_1+n_2}{n_1n_2}}$$

Description:

K_D = Value *Kolmogorof Smirnov* was found

n_1 = Total sample was observated

n_2 = Total sample was found

(Sugiyono, 2012: 389)

b. Linearity Test

Linearity test is performed to determine the dependent variable and independent variables had a linear relationship. This test is performed used F test in which the provisions of F_{count} must be less than or equal to F_{table} . The F-test used significance level of 5% (0.05). Below is the formula of data linearity test, as follows:

$$F_{reg} = \frac{RK_{reg}}{RK_{res}}$$

Descriptions:

F_{reg} = F price for regresi line

RK_{reg} = squire average of regresi line

RK_{res} = squire average of residu

(Sutrisno Hadi, 2004: 13)

c. Multicollinearity Test

Multicollinearity test used to determine whether it occurs between independent variables to each other or not. A statistical technique used is the Product Moment. The formula is as follows:

$$r_{xy} = \frac{n \sum XY - (\sum X)(\sum Y)}{\sqrt{\{n \sum X^2 - (\sum X)^2\} \{n \sum Y^2 - (\sum Y)^2\}}}$$

Descriptions

r_{xy}	= the correlation coefficient between the variables X and Y
N	= the number of respondents
$\sum X$	= the number of items
$\sum X^2$	= the number of squares score items
$\sum Y$	= total score items
$\sum Y^2$	= total squares score items
$\sum XY$	= total multiple X and Y

(Suharsimi Arikunto, 2010: 213)

Terms of the multicollinearity that the value of Tolerance is less than 0.10 and VIF (Variance Inflation Factor) is more than 10.00. Conversely, when the value of Tolerance is more than 0.10 and VIF (Variance Inflation Factor) is smaller than 10.00, so there is no multicollinearity between independent variables. Terms between the independent variables can accepted or passed this test must does not happen multicollinearity.

d. Heterokedasticity Test

Heterokedasticity test aims to test the regression model occurred inequality residual variance from one observation to another observation. A good regression model was that not happen heterokedasticity. The

criterion not happen heterokedasticity if the significance value $> 0,05$. Conversely, if the significance value $< 0,05$ was happen heterokedasticity between independent variables. (Ghazali, 2011: 142).

3. Hypothesis Test

a. Simple Regression Analysis

The analysis technique is to test the effect of the independent variables with the dependent variable, which is to determine the effect of Teacher Profession Perception toward Accounting Teacher Interest (hypothesis 1), the effect of Family Environment toward Accounting Teacher Interest (hypothesis 2). The Steps must be taken in a simple regression analysis as follows:

1. Finding correlation coefficient between X1 and Y, X2 and Y.

The formula is:

$$r_{xy} = \frac{\sum xy}{\sqrt{\sum x^2}(\sum y^2)}$$

Descriptions:

r_{xy}	= coefficient correlation between X1 and X2 with Y
x	= Teacher Profession Perception/ Family Environment
y	= Accounting Teacher Interest
$\sum xy$	= Total between X and Y
$\sum x^2$	= Square total of X score
$\sum y^2$	= Square total of Y score

(Sutrisno Hadi, 2004: 4)

The correlation of direction will be positive if the result of calculation of correlation is at least the plus (+). If the minus sign is (-), it will be toward a negative.

2. Finding a determination coefficient

The coefficient of determination is the level of the effect of independent variables (X1 and X2) on the dependent variable (Y). The formula used as follows:

$$r^2 = (r)^2$$

Description:

r^2 = determination coefficient

r = correlation coefficient

The effects of independent variables (X1 and X2) are on the dependent variable (Y) by the square of the correlation coefficient. Furthermore, the coefficient of determination multiplied by 100% to determine the level of the effect of independent variables on the dependent variable in terms of percentage.

3. Make a simply line regression

$$Y = aX + K$$

Formula:

Descriptions :

Y = Accounting Teacher Interest

a = Coefficient number

X = Student's Perception of Teacher Profession/Family Environment

K = Constant number

(Sutrisno Hadi, 2004: 1)

4. Examine coefficient correlation with t test

T test used to examine significant between variable. The formula used as follows:

$$t = \frac{r\sqrt{n-2}}{(\sqrt{1-r^2})}$$

Descriptions:

- t = t count
- r = correlation coefficient
- n = total of respondents
- r² = square of correlation coefficient

(Sugiyono, 2012: 230)

The conclusion is to compare tcount with ttable. If tcount greater than or equal to the level ttable significant 5% than these variables significantly affect the independent variable. Conversely, if tcount smaller than ttable the effect of the variable is not significant.

b. Multiple Regression Analysis

This analysis is used to test the third hypothesis that the effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest (hypothesis 3). These Steps in the multiple regression analysis are:

- 1) Finding coefficient double correlation between variables (X1 and X2) and dependent variable (Y), using the formula:

$$R_{y(1,2)} = \sqrt{\frac{a_1 \Sigma x_1 y + a_2 \Sigma x_2 y}{\Sigma y^2}}$$

Descriptions :

- R_{y(1,2)} = Correlation Coefficient between Teacher Profession Perception and Family Environment toward Accounting Teacher Interest
- a₁ = Coefficient of Students Perceptions of Teacher Profession
- a₂ = Coefficient of Family Environment
- Σx₁y = Total of Product between X1 and Y
- Σx₂y = Total of Product between X2 and Y
- Σy² = Total of Accounting Learning Achievement Square

(Sutrisno Hadi, 2004: 22)

Directions correlation will be positive if the result of the correlation calculation sign (\Rightarrow). If the minus sign ($-$), then the direction of the correlation is negative.

- 2) Finding determination coefficient (R^2) between independent (X_1, X_2) and dependent variables (Y). Using Formula:

$$R^2 = (R)^2$$

Descriptions :

R^2 = determination coefficient

R = multiple correlation coefficient

Therefore the effect of independent variables (X_1 and X_2) together with the dependent variable (Y) by the square of the multiple correlation coefficient. Furthermore, the coefficient of determination multiplied by 100% to determine the level of effect of two independent variables on the dependent variable in terms of percentage.

- 3) Make a multiple line regression

$$Y = a_1X_1 + a_2X_2 + K$$

Description:

Y = Accounting Teacher Interest

X_1, X_2 = Students Perception of Teacher Profession, Famil Environment

$a_1 a_2$ = number of coefficient 1, number of coefficient 2

K = number of constant

(Sutrisno Hadi, 2004: 18)

Line regression was found to use take prediction about the total value of dependent variable if the independent variable was constant.

4) Examine multiple regressi significant with F test, the formula is:

$$F_{reg} = \frac{R^2(N - m - 1)}{m(1 - R^2)}$$

Descriptions :

F_{reg} = F price of regression

N = Number of cases

m = Number of predictor

R = Correlations of coefficient between predictor criteria

(Sutrisno Hadi, 2004: 26)

The conclusion taken by comparing F_{value} with significant F_{table} at the level of 5%. If F_{value} is equal to or greater than F_{table} the independent variables on the dependent ones significantly. Conversely, when F_{value} is smaller than F_{table}, then the effect of the independent variables on the dependent variable is not significant.

5) Finding Relative Contributions dan Effective Contribution each predictor on kriterium with formula:

a. Relative Contribution

The formula using:

$$SR\% = \frac{a\sum XY}{JK_{reg}} \times 100\%$$

Description:

SR = relative contribution from predictor

a = coefficient predictor

$\sum XY$ = total product X with Y

JK_{reg} = total regression quadrant

(Sutrisno Hadi, 2004 :37)

Relative contribution from a predictor showed the amount of relative contribution from independent variable toward dependent variable.

b. Effective Contribution

The formula using:

$$SE\% = SR\% \times R^2$$

Description:

SE% = Effective contribution from predictor

SR% = Relative contribution

R² = determination coefficient

(Sutrisno Hadi, 2004: 39)

Effective contribution showed the amount of contribution every variables to criterium with the number of determination coefficient with the calculating every more independent variables was not observed.

CHAPTER IV RESEARCH RESULT AND DISCUSSION

A. Data Description

1. Description of General Data

Accounting Education is one of Departments Education in the Faculty of Economics, University of Yogyakarta. The campus is addressed at Jalan Colombo No. 1, Caturtunggal, Depok, Sleman, Yogyakarta with the postal code 55281. Accounting Education Program had a vision which the formation of human resources devoted to God Almighty, superior and accounting professionals in the field of education, has a high flexibility, self-contained, competitive, national personality, noble, spirited entrepreneurship, democratic and responsive to social change and global demand. As one of the higher education institutions in Indonesia, Accounting Education Department in Faculty of Economics YSU had mission were as follows:

- a. To organize of education, research, and service community in order to establish a reliable profession in the field of accounting education.
- b. To develop an education system that can equip graduates with expertise in the field of accounting education adaptive to change and advancement of knowledge and technology, as well as responsive in responding to the challenges and problems that occur in the environment by their expertise.
- c. To build a culture of academic encourage graduates conscience.

- d. To establish institutional systems and networks that support the functions of Accounting Education Program.

This research was conducted on 14 to 19 December 2016 in Accounting Education Department Faculty of Economics YSU. Data were taken 132 questionnaires had been filled by the respondent. Respondents were students of Accounting Education Department Faculty of Economics YSU year 2014 - 2016. All of the questionnaires were valid and came back of 132 questionnaires.

2. Description of Special Data

This research used three variables, they were Accounting Teacher Interest (Y) as dependent variable, Teacher Profession Perception (X1) and Family Environment (X2) as independent's variables. Those variables would be presented based on data taken in the field. Data descriptions of each variable used statistic program such as mean, median, mode, and standard deviation. Addition, these data presented used frequency distribution tables and histograms. The pie chart presented as an illustration of the tendency variables.

1. Variable of Accounting Teacher Interest

Variable of Accounting Teacher Interest obtained from questionnaires had been distributed. The questionnaire consists of 19 statements which filled by 132 respondents. Data were processed used by statistic program so obtained maximum of 67, minimum of 36, Mean

(M) of 53.25, Median (Me) 53.5, mode (Mo) of 54 and standard deviation (SD) of 5.868. Based on the calculation of the data obtained, follows:

Table 14. Frequency Distribution of Accounting Teacher Interest

No.	Class Interval	Frequency
1.	36 – 39	3
2.	40 – 43	2
3.	44 – 47	16
4.	48 – 51	22
5.	52 – 55	42
6.	56 – 59	25
7.	60 – 63	19
8.	64 – 67	3
	Total	132

Source: Primary data was processed

Table of frequency distribution of Accounting Teacher Interest above can be described with histogram. It was more easily to understood for reader. Based on the histogram of Accounting Teacher Interest, were as follows:

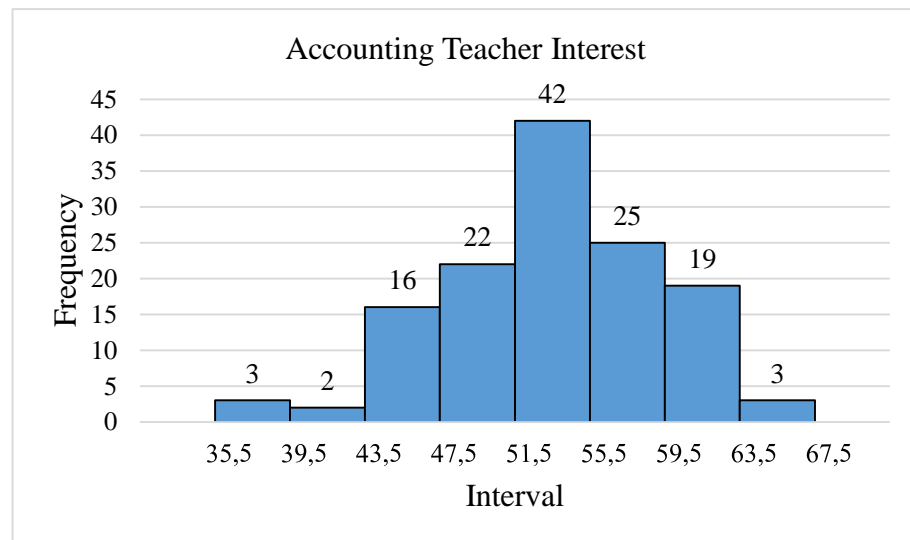


Image 2. Histogram of Accounting Teacher Interest Variable

The category of tendency variable of Accounting Teacher Interest can be described by table of category tendency variable, as follows:

Table 15. Category of Tendency Variable Accounting Teacher Interest

No.	Class Interval	Score Range	Frequency	%	Categories
1.	$X \geq 59,5$	$\geq 59,5$	22	16,6%	Very High
2.	$51,5 \leq X < 59,5$	51,5– 59,5	67	50,75%	High
3.	$43,5 \leq X < 51,5$	43,5 – 51,5	38	28,78%	Low
4.	$X < 43,5$	$\leq 43,5$	5	3,80 %	Very Low
			132	100%	

Source: Primary data was processed

Based on the table above, can be described variable of Accounting Teacher Interest with the pie chart, were as follows:

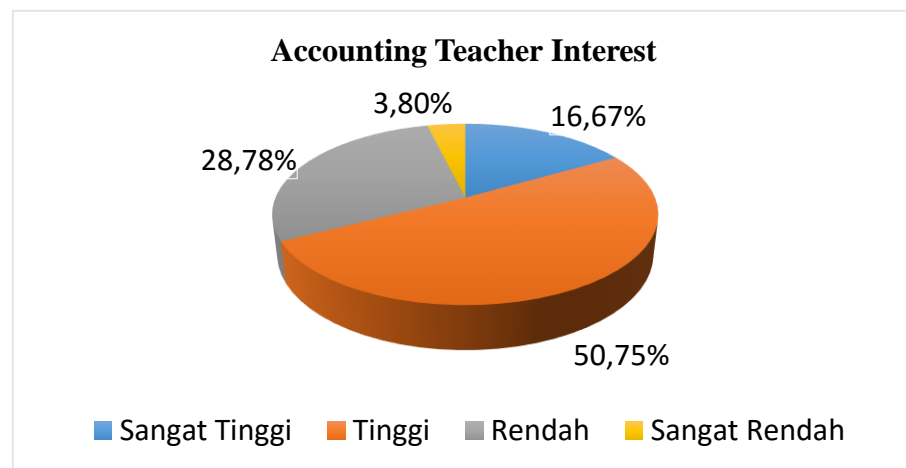


Image 3. Pie Chart of Tendency Categories Variable Accounting Teacher Interest

Image 3 described, accounting teacher interest were classified into four categories, the very high of 16.67%, high of 50.75%, the low category of 28.78% and the very low category of 3.80 %. The results showed that the tendency categories of accounting teacher interest was high.

2. Variable of Teacher Profession Perception

This variable obtained from the questionnaire which filled by 132 respondents. Based on calculations used by the statistic program can

be obtained the maximum score of 76, minimum of 53, Mean (M) of 63.59, Median (Me) by 64, Mode (Mo) of 64 and standard deviation (SD) of 5.809. This was the frequency distribution table of variable Teacher profession Perception, as follows:

Table 16. Frequency Distribution of Students Perception of Teacher Profession

No.	Class Interval	Frequency
1.	53 – 55	12
2.	56 – 58	15
3.	59 – 61	23
4.	62 – 64	22
5.	65 – 67	23
6.	68 – 70	18
7.	71 – 73	15
8.	74 – 76	4
	Total	132

Source: Primary data was processed

Table of frequency distribution of Teacher Profession Perception above can be described with histogram. It was more easily to understood for reader. Based on the histogram of Teacher Profession Perception, as follows:

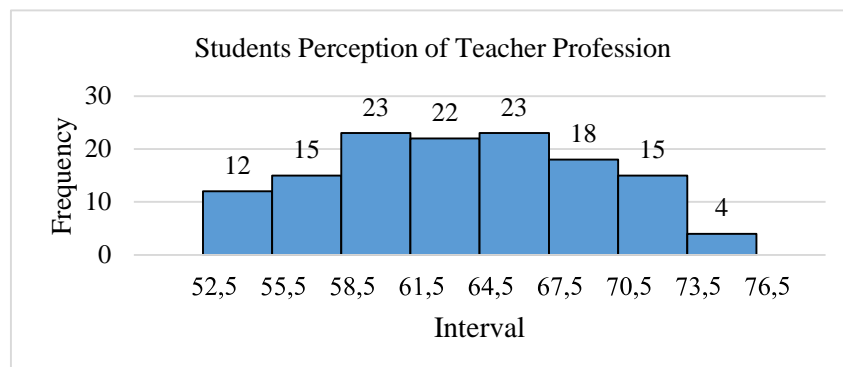


Image 4. Histogram of Students Perception of Teacher Profession Variable

The category of tendency variable of Teacher Profession Perception can be described by table of category tendency variable, as follows:

Table 17. Category of Tendency Variable Teacher Profession Perception

No.	Class Interval	Score Range	Frequency	%	Categories
1.	$X \geq 70,5$	$\geq 70,5$	19	14,40%	Very Good
2.	$64,5 \leq X < 70,5$	$64,5 - 70,5$	41	31,06%	Good
3.	$58,5 \leq X < 64,5$	$58,5 - 64,5$	45	34,09%	Bad
4.	$X < 58,5$	$\leq 58,5$	27	20,45%	Vary Bad
			132	100%	

Source: Primary data was processed

Based on the table above, can be described variable of Teacher Profession Perception with the pie chart, were as follows:

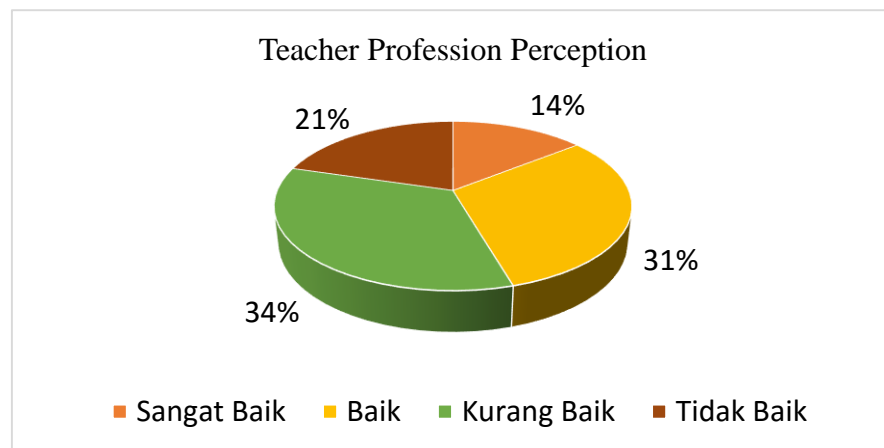


Image 5. Pie Chart of Tendency Categories Variable Teacher Profession Perception

Image 5 described, Teacher Profession Perception were classified into four categories, the very good of 14,40%, good 31,06 of 50.75%, the bad category of 34,09% and the very bad category of 20,45%. The results showed that the tendency categories of Teacher Profession Perception was bad.

3. Variable of Family Environment

Based on the results of data processing used by statistic program which maximum score of 74, the minimum score of 43, Mean (M) of 54.9, Median (Me) at 55, Mode (Mo) of 57 and standard deviation (SD) of 6.420. This was the frequency distribution table of variable Family Environment, as follows:

Table 18. Frequency Distribution of Family Environment

No.	Class Interval	Frequency
1.	43 – 46	11
2.	47 – 50	23
3.	51 – 54	28
4.	55 – 58	37
5.	59 – 62	19
6.	63 – 66	6
7.	67 – 70	6
8.	71 – 74	2
	Total	132

Source: Primary data was processed

Table of frequency distribution of Family Environment above can be described with histogram, as follows:

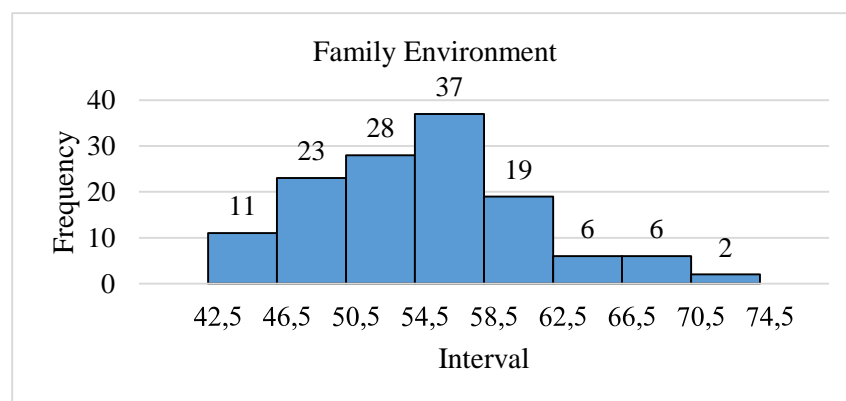


Image 6. Histogram of Family Environment Variable

The category of tendency variable of Family Environment can be described by table of category tendency variable, as follows:

Table 19. Category of Tendency Variable Family Environment

No.	Class Interval	Score Range	Frequency	%	Categories
1.	$X \geq 66,5$	$\geq 66,5$	8	6%	Very Support
2.	$58,5 \leq X < 66,5$	58,5 – 66,5	25	19%	Support
3.	$50,5 \leq X < 58,5$	50,5 – 58,5	65	49,25%	Low Support
4.	$X < 50,5$	$\leq 50,5$	34	25,75%	Very Low Support
			132	100%	

Source: Primary data was processed

Based on the table above, can be described variable of Family Environment with the pie chart, were as follows:

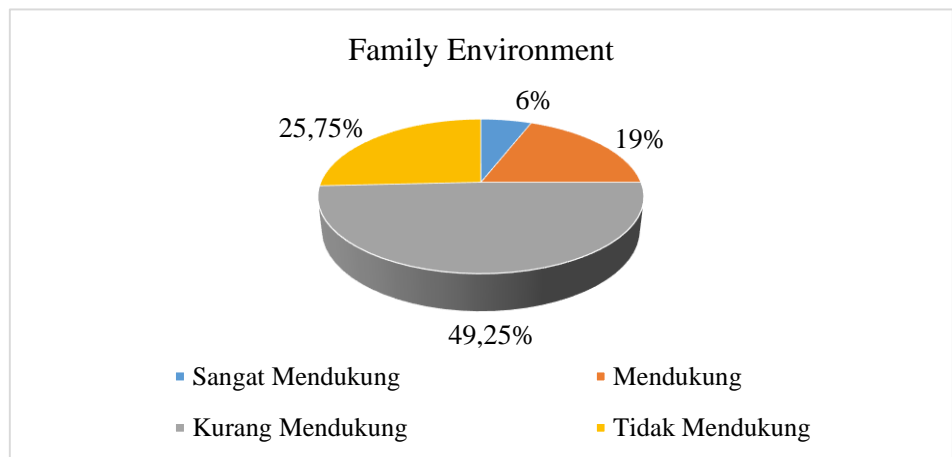


Image 7. Pie Chart of Tendency Categories Variable Family Environment

Image 7 described, Family Environment were classified into four categories, the very support of 6%, support of 19%, the low support of 49,25% and the very low support of 25,75%. The results showed that the tendency categories of family environment was low support.

B. Analysis Prerequisites Test

1. Normality Test

Normality test was performed to determine the data was distribution of normal or not. Normality test used the *komogorov- Smirnov* formula were processed by statistic program. Data was said to be normally distributed if the coefficient *Asym. Sign* more than predetermined of 5% (0,05). The table below was the result of data normality test, as follows:

Table 20. The Result of Normality Test

No	Variable Name	<i>Asym. Sig.</i>	<i>Alpha</i>	Condition	Explanation
1	Teacher Profession Perception	0,551	0,05	S > A	Normal
2	Accounting Teacher Interest	0,242	0,05	S > A	Normal
3	Family Environment	0,424	0,05	S > A	Normal

Source: Primary data was processed

Based on the table above, the significant value of each variable. The variable of Teacher Profession Perception had a significant value of 0,551, the variable of accounting teacher interest of 0,242, and the variable of Family Environment had a significant value of 0,424. Those variables had a significant value more than 0,05, so the data has been distributed normally. This showed the sample has represented populations contained in this research.

2. Linearity Test

Linearity test was performed to determine the dependent variable and independent variables had a linear relationship. This test was performed used

F test in which the provisions of F_{count} must be less than or equal to F_{table} . The F-test used significant level of 5% (0.05). Based on calculations used the helped of statistic program can be obtained data was linearity, as follows:

Table 21. The Result of Linearity Test

Variabel	df	F_{count}	F_{table}	Sig.	Exp.
Teacher Profession Perception toward Accounting Teacher Interest	21; 109	1,515	1,658	0,087	Linear
Family Environment toward Accounting Teacher Interest	28; 102	1,115	1,659	0,337	Linear

Source: Primary data was processed

Based on the table above can be conclusion, as follows:

- a. Variable of Teacher Profession Perception showed the F_{count} 1,515 \leq F_{table} 1,658 with a significant level of 0,05 and p value of 0,087 $>$ 0,05. That showed the independent variable of Teacher Profession Perception (X1) was linearly. It is means that every increase in variable of Teacher Profession Perception (X1) will be followed by the increase score of Accounting Teacher Interest (Y).
- b. Variable of Family Environment showed the F_{count} 1,115 \leq F_{table} 1,659 with a significant level of 0,05 and p value of 0,337 $>$ 0,05. That showed the independent variable of Family Environment (X2) was linearly. It is means that every increase in variable of Family Environment (X2) will be followed by the increase score of Accounting Teacher Interest (Y).

3. Multicollinearity Test

Multicollinearity test was succed if the independent variable does not happen multicollinearity. The criterion was the Tolerance value was more than

0,10 and VIF (Variance Inflation Factor) was smaller than 10,00. Based on research data processed, which the results were:

Table 22. The Result of Multicollinearitas Test

Independent Variable	Tolerance	VIF	Explanation
Student's Perception (X_1)	0,751	1,332	Not occurred
Family Environment (X_2)	0,751	1,332	

Source: Primary data was processed

Based on the table above, there was no multicollinearity on each of the independent variables, because the tolerance value of $0,751 > 0,10$ and VIF $1,332 < 10,00$.

4. Heterokedasticity Test

Heterokedasticity test aimed to test the regression model occurred inequality residual variance from one observation to another observation. A good regression model was not happen heterokedasticity. The criterion not happen heterokedasticity if the significant value $> 0,05$. The research data was processed with the helped of statistic program, as follows:

Table 23. The Result of Heteroskedastisticity Test

Independent Variable	Significancant Value	Explanation
Teacher Profession Perception (X_1)	0,055	Not occurred
Family Environment (X_2)	0,282	

Source: Primary data was processed

Based on the table, the independent variable Teacher Profession Perception had a significant value of $0,055 > 0,05$ and family environment variables of $0,282 > 0,05$. It is means that the results showed both independent variables, did not happen heterokedasticity.

C. Research Hypothesis Test

In this research the hypothesis was conducted to determine the positive effect and significant correlation between independent variable and dependent variable. The hypothesis test in this research was helped used statistic program. The research consisted of three types of hypothesis test, were as follows:

1. The First Hypothesis Test

The first hypothesis test results showed that there was a positive effect and significant Teacher Profession Perception toward Accounting Teacher Interest. The following was the table of summary from analysis results the first hypothesis test, as follows:

Table 24. Results of Analysis The First Hypothesis (X₁-Y)

r value			Koeff	Kons	df	t value		Explanation
r _{x1y}	r ² _{x1y}	r _{table}				t _{count}	t _{table}	
0,386	0,149	0,169	0,390	28,466	130	4,770	1,978	Positive Significant

Source: Primary data was processed

a. Correlation coefficient (r_{x1y})

Based on the table above, the correlation coefficient r_{x1y} showed a value of 0,386. It showed that the Teacher Profession Perception (X₁) had a positive effect toward Accounting Teacher Interest (Y).

b. Coefficient of Determination (r²_{x1y})

The determination coefficient value based on the table showed of 0.149. It was mean the Teacher Profession Perception (X₁) was able to affect 14.9% toward Accounting Teacher Interest (Y), and the remaining 85.1% was to effect by other factors.

c. Regression Line Equations

The coefficient was 0,390 and the constant number of 28,466. Regression line equation $Y = 0,390X_1 + 28.466$. The equation showed that the coefficient of 0,390 which means if Teacher Profession Perception (X_1) results were high, it caused Accounting Teacher Interest will be higher (Y) of 0,390. That happened because both variables had positive effect.

d. Significant Testing With T-Test

In this test is known that t_{count} of 4.770 > t_{table} 1,978 at significant level was 5% of $0.000 \leq 0.05$ with df of 130. The data showed, there was positive effect and significant between Teacher Profession Perception (X_1) toward Accounting Teacher Interest (Y).

Based on the discussion above it can be concluded that the r_{count} value was more than r_{table} ($0.386 > 0.169$), coefficient determination of 0.149 and t_{count} more than t_{table} ($4.770 > 1.978$) with significant value $0,000 \leq 0.05$, so the first hypothesis was accepted. The conclusion was there was a positive effect and significant on Teacher Profession Perception toward Accounting Teacher Interest.

2. The Second Hypothesis Test

The second hypothesis test results showed that there was a positive effect and significant Family Environment toward Accounting Teacher Interest. The following was the table of summary from analysis results the second hypothesis test, as follows:

Table 25. Results of Analysis The Second Hypothesis (X₂-Y)

R Value			Koef	Kons	df	T Value		Explanation
r _{x2y}	r ² _{x2y}	r _{table}				T _{count}	t _{table}	
0,305	0,093	0,169	0,277	38,060	130	3,657	1,978	Positive Significant

Source: Primary data was processed

a. Correlation Coefficient (r_{x2y})

Based on the table above, the correlation coefficient r_{x2y} showed a value of 0,305. It showed that the Family Environment (X₂) had a positive effect toward Accounting Teacher Interest (Y).

b. Coefficient of Determination (r²_{x2y})

The coefficient determination value based on the table showed of 0,093. It is mean was Family Environment (X₂) was able to affect 9,3% toward Accounting Teacher Interest (Y), and the remaining was to effect by other factors.

c. Regession Line Equations

The coefficient was 0,277 and the constant number of 38,060. Regression line equation $Y = 0,277X_1 + 38.060$. The equation showed that the coefficient of 0,277, which means if Family Environment (X₂) results were high, Accounting Teacher Interest will be higher (Y) of 0,277. That happened because both variables had possitive effect.

d. Significant Testing With T-Test

In this test is known that t_{count} of 3,657 > t_{table} 1,978 at significant level was 5% of $0.000 \leq 0.05$ with df of 130. The data showed that there

was positive effect and significant between Family Environment (X_2) toward Accounting Teacher Interest (Y).

Based on the discussion above it can be concluded that the r_{count} value was more than r_{table} ($0,305 > 0,169$), coefficient determination of $0,093$ and t_{count} more than t_{table} ($3,657 > 1,978$) with significant value $0,000 \leq 0.05$, so the second hypothesis was accepted. The conclusion was there was a positive effect and significant on Family Environment toward Accounting Teacher Interest.

3. The Third Hypothesis Test

The third hypothesis test results showed that there was a positive effect and significant Teacher Profession Perception and Family Environment together toward Accounting Teacher Interest. The following was the table of summary from analysis results the third hypothesis test, as follows:

Table 26. Results of Analysis The Third Hypothesis (X_1 dan $X_2 - Y$)

R value			Kons	F value		Explanation
$R_{y(1,2)}$	$R^2_{y(1,2)}$	R_{table}		F_{count}	F_{table}	
0,403	0,162	0,169	26,201	12,278	3,07	Positive Significant

Source: Primary data was processed

a. Correlation Coefficient ($R_{y(1,2)}$)

Based on the table above, the correlation coefficient ($R_{y(1,2)}$) showed a value of $0,403$. It showed that the Teacher Profession Perception (X_1) and Family Environment (X_2) together had a positive effect toward Accounting Teacher Interest (Y).

b. Coefficient of Determination ($R^2_{y(1,2)}$)

The coefficient determination value based on the table showed of 0.162. It means that Teacher Profession Perception (X_1) and Family Environment (X_2) together was able to affect 16,2% to Accounting Teacher Interest (Y), and the remaining 83.8% was to effect by other factors.

c. Regression Line Equations

The coefficient Teacher Profession Perception (X_1) was 0,305, the coefficient Family Environment (X_2) was 0,140 and the constant number of 26,201. Regression line equation was created $Y = 0,305X_1 + 0,140X_2 + 28.466$. The equation showed that the coefficient of 0,305 on Teacher Profession Perception (X_1) and the coefficient of 0,140 on Family Environment (X_2) increased one point, so it caused an increased one point to Accounting Teacher Interest (Y).

d. Significant Testing With F test

In this test was known that F_{count} of 12,487 > F_{table} 3,07 at significant level was 5% of $0,000 \leq 0.05$ with df of 129. The data showed that there was positive effect and significant between Teacher Profession Perception (X_1) and Family Environment (X_2) together toward Accounting Teacher Interest (Y).

Based on the discussion above it can be concluded that the R_{count} value was more than R_{tabel} ($0,403 > 0,169$), coefficient determination

of 0,162 and F_{count} more than F_{table} ($12,487 > 3,07$) with significant value $0,000 \leq 0.05$, so the third hypothesis was accepted. The conclusion was there was a positive effect and significant on Teacher Profession Perception and Family Environment together toward Accounting Teacher Interest.

4. Relative Contribution (RC) and Effective Contribution (EC)

The next analysis was found the relative contribution and effective contribution of each independent variable to the dependent variable. The results of relative and effective contribution were as follows:

Table 27. Results of Relative Contribution and Effective Contribution

Independent Variables	Relative Contribution	Effective Contribution
Student's Perception	71,62 %	11,6%
Family Environment	28,38%	4,6%
Total	100%	16,2%

Source: Primary data was processed

Based on the table above, Teacher Profession Perception provides the relative contribution of 71,62% and Family Environmental provides of 28,38%. Effective contribution Teacher Profession Perception provides of 11.6% and Family Environmental provides 4.6%. Total effective contribution were 16.2%, which means Teacher Profession Perception and Family Environment together give effective contribution of 16,2% to Accounting Teacher Interest, while the remaining 83 , 8% came from other variables not observed.

D. Discussion

Summaries of the results of research, were as follows:

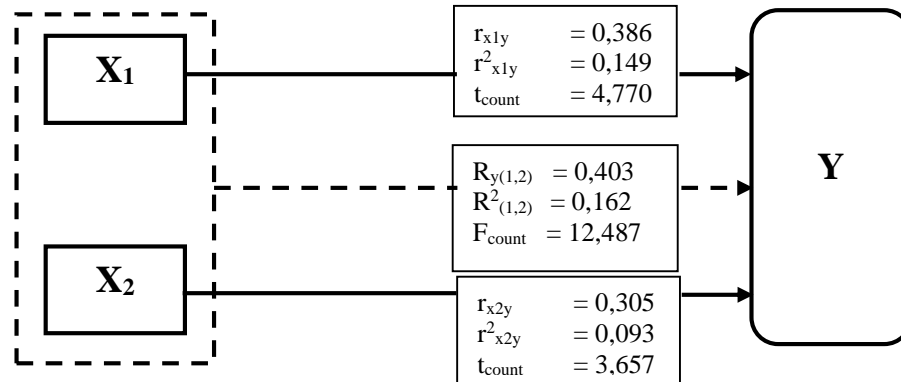


Image 8. Summaries of the results of research

1. The Effect of Teacher Profession Perception toward Accounting Teacher Interest

The results showed that the correlation coefficient r_{x_1y} of 0.386 and determination coefficient $r^2_{x_1y}$ of 0.149 which means that there was a positive effect of Teacher Profession Perception toward Accounting Teachers Interest, amounted to 14.9% and the remainder (85.1%) influenced by other factors. T-test performed showed that t_{count} 4.770 more than t_{table} 1.978 ($4.770 < 1.978$) at the significant level of 5% and df 130 so the significant value of $0.000 \leq 0.05$. Based on t-test, we conclude the effect of Teacher Profession Perception toward Accounting Teacher Interest was being significant.

The conclusion from this analysis, there was a positive and significant effect Teacher Profession Perception toward Accounting Teacher Interest. The analysis was supported by the theory put forward by Walgito (2003: 35), that the interest is classified as two intrinsic interest and

extrinsic interests. Intrinsic interest include the emergence of the individual itself without outside influence. Intrinsic interest can arise because of the influence attitudes, perceptions, academic achievement, talent, gender, profession and employment expectations. Based on the theory it can be concluded that the interests are directly affected by factors intrinsic to that perception.

That was supported by theory from Rachmat (2004: 51), stated that the perception is the experience of objects, events or relationships obtained by concluding information and interpret the message. In this study, the perception is the perception of teacher profession. During studied a lot of information and experience got from the subject of teacher training. The conclusion of various experiences will be formed perceptions and will affect the mindset, attitudes and actions. If the Teacher Profession Perception will be higher, so the Accounting Teacher Interest will be higher. It was consistent with the framework and supported the critical review have been described.

The results were consistent with research conducted by Agus Mulyana (2014) entitled "*Pengaruh Persepsi Tentang Profesi Guru dan Informasi Dunia Kerja Terhadap Minat Menjadi Guru Akuntansi Mahasiswa Prodi Pendidikan Akuntansi Angkatan 2011 FE UNY*". The results of these studies showed that there was a positive and significant effect on Teacher Profession Perception toward Accounting Teachers Interest indicated by the correlation coefficient of 0.378 and t_{count} value of

3,941 > t_{table} 1.985 with a coefficient of determination of 14.3% of these variables affect the accounting teacher interest. Moreover, in line consistent with the research conducted by General Ibrahim (2014) entitled “*Pengaruh Fasilitas Belajar dan Persepsi Profesi Guru Terhadap Minat dan Kesiapan Menjadi Guru Pada Mahasiswa Kependidikan Fakultas Ekonomi UNY*”. The results of these research showed that there was positive and significant effect Teacher Profession Perception toward Accounting Teacher Interest with a coefficient value of 0.393 and 7.036 critical ratio ($p < 0.05$).

Based on the research described by Agus Mulyana (2014) and Agung Ibrahim (2014) reinforced the results of research conducted now. Both research results showed that (hypothesis 1) was accepted. It consistent with the results of research now that there were a positive and significant effect Teacher Profession Perception toward Accounting Teacher Interest. This research only discussed Teacher Profession Perception in general and of the results of the research. Students of Accounting Education Department in Faculty of Economics, YSU year 2014 – 2016 already had a good perception of the teacher profession, so it can be encouraged to be an Accounting Teacher.

2. The Effect of Family Environment toward Accounting Teacher Interest

The results showed that the correlation coefficient r_{x2y} of 0,305 and determination coefficient r^2_{x2y} of 0,093 which means that there was a positive effect of Family Environment toward Accounting Teachers Interest amounted to 9,3% and the remainder (80,7%) influenced by other factors.

T-test performed showed that $t_{\text{count}} 3,657$ more than $t_{\text{table}} 1.978$ at the significant level of 5% so that the significant value of $0.000 \leq 0.05$. Based on t-test, we can conclude that the effect of Family Environment toward Accounting Teacher Interest was being significant.

The results of the research consistent with framework, if the higher family environment give support, so accounting teacher interest will be higher. That was reinforced by the theory put forward by Dalyono (2005: 38), the family has a high effect on the growth and development of children. Moreover, of parent's education level would affect on the spiritual development of children, especially personality and education progress. Based on the theory it can be taken the conclusion that the family environment had an important role in given advice and opinions to decision making. This proved that the family environment will give support to accounting Teacher Interest. Hasbullah (2012: 38) stated that children get an education and guidance from family. Family environment give an overview of the values to choose the jobs and to spark interest profession, include an accounting teacher profession.

The results of research confirmed the theory put forward by Slameto (2013: 60), family influences on children in the form of how parents educate, relationships between family members, the house condition, family economic circumstances, parents concern and the cultural background will affect a person interest. It is evident, that the higher support provided by the family, so the accounting teacher interest will be higher. It was because the

family environment was one motivating factor to accounting teacher interest. Concern and support of the family was given encouragement to the children, which accounting teacher interest will be higher.

It was consistent with research conducted by Sairoh (2016) entitled “*Pengaruh Pengalaman PPL, IPK, Lingkungan Keluarga dan Informasi Dunia Kerja Terhadap Minat Menjadi Guru Pada Mahasiswa Pendidikan Ekonomi Angkatan 2011 FE UNY*”. The results of these studies showed that there was a positive and significant effect of Family Environment toward Accounting Teacher Interest with t_{count} of 2,694, regression coefficient of 0.202 and a significance value of 0.009. Addition, research conducted by Anis Ardyani (2014), which analyzed the factors that affect interest in became a teacher, where the family environment factors have contributed to the interest became teachers of 4.32% of 7 (seven) factors observed.

Based on research conducted by Sairoh (2016) and Anis Ardyani (2014) supported the results of this research presented. It was known that the family environment had a positive and significant effect toward accounting teacher interest. Therefore, the support and motivation of family were important to the person. The good family environment, conducive and supportive it will be gave a good effect for students to increase their interest to became an accounting teacher.

3. The Effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest

The research conclusion showed correlation coefficient $R_{y(1,2)}$ was 0,403 and determination coefficient $R^2_{y(1,2)}$ is 0,162. It means that positive effect of Teacher Profession Perception and family environment toward accounting teacher interest was 16,2% and the rest of 83,8% was influenced by others factor. F test showed that F_{count} 12,487 was more than F_{table} 3,07 with the significant level was 5% , $p < 0,05$. That result means the Teacher Profession Perception and family environment together toward accounting teacher interest was significant. The conclusion from those analysis, there was a positive and significant effect Teacher Profession Perception and Family Environment toward Accounting Teacher Interest.

The research conclusion had been supported with Walgito's statement (2003: 35), the interest is divided into 2 parts, intrinsic interest and extrinsic interest. The intrinsic interest, is the interest comes from the individual without the outside. It can show the influence of attitude, perception, learning achievement, skill, sex, the future job. The extrinsic interest can show with the influence of social economics background of the parents, parent's interest, information, and environment. Besides that, Abror (1993: 158), the interest comes from internal and external factors. Internal factors include age, sex, personality, experience, and perception. External factors include social environment, family environment, and culture.

Based on the theory and statement above it can conclude that person interest was influenced by some factors, especially perception and family environment. The higher Teacher Profession Perception, so accounting teacher interest will be higher. It was same as family environment, if the higher family environment gave support and motivation, so accounting teacher interest will be higher. So, the research conclusion had been proven by Teacher Profession Perception and family environment together had positive and significant effect toward accounting teacher interest

The value of the relative contribution of variable Teacher Profession Perception toward Accounting Teacher Interest was 71,62% and variable of Family Environment toward Accounting Teacher Interest was 28,38%. The effective contribution given by variable of Teacher Profession Perception toward Accounting Teacher Interest was 11,6% and Family Environment toward Accounting Teacher Interest was 4,6%. At the same time, Teacher Profession Perception and Family Environment gave the effective contribution about 16,2% toward the Accounting Teacher Interest and the rest was 83,8% came from the other variable did not research. That result was same with the hypothesis that more higher Teacher Profession Perception and Family Environment, so Accounting Teacher Interest will be higher.

E. Limitation Research

This research had been done with the scientific research procedure. The researcher knew that there were many factors that influences accounting teacher interest, while in this research had just been used two independent variables, those were Teacher Profession Perception and Family Environment, and accounting teacher interest as a dependent variable. Although the independent variable can effect the dependent variable, the effective contribution given by the both of was 16,2% where the variable of Teacher Profession Perception given the effective contribution was 11,6% and variable of Family Environment was 4,6% the rest 83,8% came from the other variable did not research.

CHAPTER V CONCLUSIONS AND SUGGESTIONS

A. Conclusions

According to the report and discussion of the research , it can be concluded that:

1. There was a positive and significant effect of Teacher Profession Perception toward Accounting Teacher Interest, with a correlation coefficient was 0.386, determination coefficient was 0.149, $Y = 0.390 + 28.466$; and $t_{count} 4.770 > t_{table}$ was 1.978 at significant level was 5%.
2. There was a positive and significant effect of Family Environment toward Accounting teacher Interest, with a correlation coefficient was 0.305, determination coefficient was 0.093, $Y = 0.305 + 38.060$, and $t_{count} 3.657 > t_{table}$ was 1.978 at significant level was 5%.
3. There was a positive and significant effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest, with a correlation coefficient $R_{y(1,2)}$ was 0,403, determination coefficient $R^2_{y(1,2)}$ was 0,162, $Y = 0,386X_1 + 0,305X_2 + 26,201$, and F_{count} was 12,487 $> F_{table}$ was 3,07 at significant level of 5%. The relative contribution of Teacher Profession Peception was 71,62% and Family Environment was 28,38%. The effective contribution of both independent variables were 16,2%, with the proportion of Teacher Profession Perception was 11,6% and the variable of Family Environment was 4,6%.

B. Suggestions

Based on the explanation and the conclusion, there are some suggestions:

1. Students should be more up to date the news of accounting teacher profession as an effort to knowledge as an accounting teacher candidates.
2. Students should enhance confidence to become an accounting teacher although many competition and complex requirements.
3. Facing various characters, students should have a good skill and ability to deal with to the class either as a tutor or private teacher.
4. The government should more improve legal protection for teachers as a form of state responsibility towards a noble profession.
5. The government should give rewards to teachers who achievement as an appreciation and gratitude for them contributions in advancing education.
6. The government should more support for teachers who wish to continue their studies either by providing funding education.
7. Parents should give more concern and tolerance to children who are learning which did not turn on the television during hours of study.
8. Parents should give children the freedom to choose and determine their careers, as this will form the mindset and maturity.

REFERENCES

- Abror, Abdul Rachman Abdul, (1993). *Psikologi Pendidikan*. Yogyakarta: PT. Taira Wakana.
- Ahmadi, Abu. (2007). *Sosiologi Perkembangan*. Jakarta: Rineka Cipta.
- Anastasia, Anne dan Urbina, Susana. (1997). *Psychological Testing, Seventh Edition*. New Jersey: Prentice-Hall, Inc.
- Arifin .(1995). *Kapita Selekta Pendidikan (Islam dan Umum)*. Jakarta: Bumi Aksara.
- Arikunto, Suharsimi. (2010). *Prosedur Penelitian*. Jakarta: Bumi Aksara.
- _____ (2012). *Prosedur Penelitian*. Jakarta: Bumi Aksara.
- _____ (2013). *Prosedur Penelitian*. Jakarta: Bumi Aksara.
- Bastian, Indra. (2016). *Strategi Manajemen Sektor Publik*. Jakarta: Salemba Empat.
- Dalyono, M. (2005). *Psikologi Pendidikan*. Jakarta : Rineka Cipta
- Depdiknas. (2003). *Undang- Undang RI Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional*. Jakarta: Dirjend. Pendidikan Dasar dan Menengah
- _____. (2005b). *Undang- Undang Nomor 14 tahun 2005 tentang Guru dan Dosen*. Jakarta: Depdiknas.
- Djaali. (2007). *Psikologi Pendidikan*. Jakarta: Bumi Aksara.
- Ghozali, Imam. (2011). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 19*. Semarang: Universitas Dipenogoro.
- Hadi, Sutrisno. (2004). *Analisis Regresi*. Yogyakarta: ANDI
- Handoko, Martin. (2003). *Motivasi Daya Penggerak Tingkah Laku*. Yogyakarta: Kanisius.
- Hurlock, Elisabeth. (2000). *Perkembangan anak jilid 2. Alih bahasa meita Tjandrasa*. Jakarta: Erlangga.
- Hasbullah. (2006). *Dasar-dasar ilmu pendidikan*. Jakarta: PT Raja Grafindo.
- (2012). *Dasar-dasar ilmu pendidikan*. Jakarta: PT raja Grafindo.

- Ibrahim, Agung. (2014). *Pengaruh Fasilitas Belajar dan Persepsi Profesi Guru Terhadap Minat dan Kesiapan Menjadi Guru Pada Mahasiswa Kependidikan Fakultas Ekonomi UNY*. Skripsi: Universitas Negeri Yogyakarta.
- Kuncoro, Riduwan. (2008). *Statistika Untuk Penelitian*. Bandung: Alfabeta.
- Kusnandar .(2007). *Guru Profesional Implementasi Kurikulum Tingkat Satuan Pendidikan (KTSP) dan Persiapan Menghadapi Sertifikasi Guru*. Jakarta; PT Raja Grafindo Persada.
- Mardapi Djemari. (2008). *Teknik Penyusunan Instrumen Tes dan Nontes*. Yogyakarta: Mitra Cendikia Press.
- M, Yamin. (2007). *Profesionalisme Guru dan Implementasi KTSP*. Jakarta: Gaung Persada Press.
- Mulyana, Agus. (2014). *Pengaruh Persepsi Tentang Profesi Guru dan Informasi Dunia Kerja Terhadap Minat Menjadi Guru Akuntansi Mahasiswa Prodi Pendidikan Akuntansi Angkatan 2011 FE UNY*. Skripsi: Universitas Negeri Yogyakarta.
- Natawijaya, Rochman. (1990). *Psikologi pendidikan*. Jakarta: Depdikbud.
- Purwanto, Ngalim. (2002) . *Psikologi Pendidikan*. Bandung : PT Remaja Rosda Karya.
- Rakhmat, J. (2004). *Psikologi Komunikasi*. Bandung: PT Rosdakarya.
- Sairoh. (2016). *Pengaruh pengalaman PPL, IPK, Lingkungan Keluarga dan Informasi Dunia Kerja Terhadap Minat Menjadi Guru Pada Mahasiswa Pendidikan Ekonomi Angkatan 2011 FE UNY*. Skripsi: Universitas Negeri Yogyakarta.
- Slameto .(2013). *Belajar dan Faktor-Faktor yang Mempengaruhinya*. Jakarta: Rineka Cipta.
- Sobur, A. (2003). *Psikologi Umum*. Bandung: Pustaka Setia.
- Sudjana, Nana. (2005). *Penilaian Hasil Proses Belajar*. Bandung: Remaja Rosdakarya.
- Sugiyono. (2013). *Metode peelitian pendidikan pendekatan kuantitatif, kualitatif dan R&D*. Bandung: Alfabeta.
- _____ (2015). *Metode peelitian pendidikan pendekatan kuantitatif, kualitatif dan R&D*. Bandung: Alfabeta.
- Sugihartono, Dkk. (2007). *Psikologi Pendidikan*. Yogyakarta: UNY Press.

- Sunaryo .(2004). *Psikologi untuk Keperawatan*. Jakarta:EGC.
- Suparlan. (2006). *Guru Sebagai Profesi*. Jakarta: Erlangga.
- Surya, Hendra. (2003). *Kiat mengatasi kesulitan belajar*. Jakarta: elex media komputindo kelompok gramedia.
- Syah, Muhibbin. (2012). *Psikologi Belajar*. Jakarta: PT. Raja Grafindo Persada.
- Toha, Miftah. (2003). *Perilaku Organisasi Konsep Dasar dan Aplikasinya*. Jakarta: PT. Raja Grafindo Persada.
- Wahab, Saleh. (2004). *Psikologi Suatu Pengantar dan Perspektif*. Jakarta: PT. Bumi Aksara.
- Walgito, Bimo. (2003). *Psikologi Sosial*. Yogyakarta: Andi Yogyakarta.
- Witherington. (1999). *Psikologi pendidikan*. Jakarta: Rineka Cipta.

APPENDIX

APPENDIX 1:

1. Quistionaire of Test

Instruments

2. Result of Test Instruments

A. Questionnaire of Test Instruments

UJI COBA INSTRUMEN PENELITIAN

A. Kata Pengantar

Dengan hormat,

Sehubungan dengan penyelesaian tugas akhir skripsi yang sedang saya lakukan di Program Studi Pendidikan Akuntansi Fakultas Ekonomi Universitas Negeri Yogyakarta dengan judul **“PENGARUH PERSEPSI MAHASISWA TENTANG PROFESI GURU TERHADAP MINAT MENJADI GURU AKUNTANSI DENGAN VARIABEL MODERATOR LINGKUNGAN KELUARGA PADA MAHASISWA PRODI PENDIDIKAN AKUNTANSI FAKULTAS EKONOMI UNY”**.

Maka saya mengharapkan kesediaan saudara/i untuk mengisi angket ini sebagai data yang akan dipergunakan dalam penelitian, serta syarat untuk melanjutkan ketahapan selanjutnya. Atas kerjasama saudara/i, saya ucapkan terimakasih.

Yogyakarta, 9 November 2016
Peneliti,

Rima Yuniarti
NIM. 13803244008

B. Petunjuk Pengisian Angket

1. Isilah identitas responden pada lembar yang sudah disediakan.
2. Bacalah dengan cermat setiap pernyataan yang ada di dalam kolom.
3. Pilihlah salah satu alternatif jawaban yang menurut saudara/i paling sesuai dengan keadaan saudara/i.
4. Berilah tanda check list (√) pada kolom alternatif jawaban yang sudah disediakan. Berikut merupakan alternatif jawaban yang disediakan:
SS = Sangat Setuju
S = Setuju
TS = Tidak Setuju
STS = Sangat Tidak Setuju
5. Angket ini hanya akan digunakan untuk kepentingan ilmiah sehingga tidak akan mengganggu kegiatan perkuliahan. Oleh karena itu peneliti memohon kepada responden untuk mengisi angket tersebut sesuai dengan keadaan yang sebenar-benarnya berdasarkan pada keadaan saudara/i yang dialami.

C. Identitas Responden

Nama Responden :

NIM :

Angkatan :

Jenis Kelamin*) :

1. Pria
2. Wanita

*) Lingkari pada salah satu angka

D. Daftar Tabel Pernyataan

1. Angket Variabel Minat Menjadi Guru Akuntansi

No	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
1.	Saya mengetahui informasi dan berita dari berbagai media dan lingkungan keluarga tentang profesi guru akuntansi				
2.	Saya pernah mengikuti seminar tentang kependidikan profesi guru akuntansi				
3.	Saya selalu <i>up to date</i> mengikuti perkembangan berita tentang profesi guru akuntansi				
4.	Saya tertarik dengan profesi guru akuntansi karena merupakan profesi yang mulia				
5.	Saya tertarik menjadi guru akuntansi karena dapat mengajarkan ilmu akuntansi secara teori				
6.	Saya tertarik menjadi guru akuntansi karena dapat mengajarkan ilmu akuntansi secara praktik				
7.	Bagi saya dalam menyampaikan ilmu akuntansi kepada peserta didik merupakan tantangan yang menarik sebagai guru akuntansi				
8.	Saya selalu memperhatikan metode mengajar guru akuntansi pada beberapa kesempatan				
9.	Pemerintah harus lebih memperhatikan lagi kesempatan kerja bagi para guru dan calon guru akuntansi				
10.	Saya prihatin dengan keadaan guru akuntansi honorer yang terkadang tidak mendapatkan penghargaan setimpal dengan pekerjaannya				
11.	Saya senang berprofesi sebagai guru akuntansi karena dapat menguasai ilmu akuntansi secara akademisi				
12.	Saya senang berprofesi sebagai guru akuntansi karena dapat menguasai ilmu akuntansi secara praktisi				

No	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
13.	Saya terpaksa menjadi guru akuntansi karena lapangan pekerjaan yang sempit				
14.	Profesi guru akuntansi memiliki gaji yang rendah dibandingkan profesi guru lainnya				
15.	Saya senang menjadi guru akuntansi karena memiliki ketrampilan yang lebih dibandingkan guru lainnya				
16.	Saya masuk di prodi pendidikan akuntansi berdasarkan keinginan sendiri				
17.	Saya memilih prodi pendidikan akuntansi karena keinginan orang tua				
18.	Saya belajar akuntansi di prodi pendidikan akuntansi untuk menjadi guru akuntansi yang profesional				
19.	Dengan saya belajar sungguh-sungguh di prodi pendidikan akuntansi maka saya akan menjadi guru akuntansi yang berkualitas				
20.	Saya yakin bahwa berprofesi sebagai guru akuntansi akan menunjang kehidupan ekonomi saya dimasa yang akan				
21.	Saya ragu menjadi guru akuntansi karena banyaknya saingan dan persyaratan PPG yang rumit serta mahal				
22.	Saya menyempatkan diri mengikuti kegiatan seminar/ workshop dengan tema yang berkaitan dengan profesi guru akuntansi				
23.	Saya menjadi tentor/ guru les privat akuntansi supaya terbiasa menghadapi peserta didik				

2. Angket Variabel Persepsi Tentang Profesi Guru

No	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
1.	Tugas seorang guru hanyalah sebagai fasilitator di dalam kelas				
2.	Guru yang profesional tidak hanya mengajarkan materi saja tetapi juga mendidik perilaku siswa				
3.	Guru merupakan profesi yang harus memiliki tingkat kesabaran yang tinggi				
4.	Guru harus mampu berinovasi untuk meningkatkan mutu pendidikan				

No	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
5.	Guru harus menggunakan metode yang bervariasi dalam kegiatan pembelajaran				
6.	Guru berkewajiban mengadakan penelitian dalam bidang pendidikan				
7.	Guru berkewajiban menguasai materi, struktur, konsep dan pola pikir keilmuan yang diampu				
8.	Guru yang terlambat masuk kelas tetapi mengajar tepat waktu disebut guru profesional				
9.	Guru harus mematuhi kode etik keguruan sebagai usaha untuk menjaga nama baik profesi				
10.	Guru harus menjalankan tugasnya dengan baik sebagai wujud pertanggungjawaban dari profesinya				
11.	Guru tidak boleh melakukan tindakan kriminal				
12.	Guru harus menjaga setiap tingkah laku dan ucapannya				
13.	Guru harus mampu menjadi teladan yang baik bagi siswanya				
14.	Guru sebagai <i>public figure</i> dalam segala hal bagi siswanya				
15.	Penghasilan yang diterima guru dengan sertifikat profesi sudah sesuai dengan kewajibannya				
16.	Gaji guru lebih rendah dibandingkan profesi lainnya				
17.	Tunjangan yang diberikan kepada guru harus sesuai dengan hak dan golongannya				
18.	Tunjangan sosial profesi guru untuk saat ini sudah mensejahterakan kehidupan ekonominya				
19.	Menurut saya tunjangan untuk masih kurang maksimal dibandingkan dengan PNS lainnya				
20.	Guru sudah mendapatkan perlindungan hukum yang memadai dalam menjalankan profesinya				
21.	Guru yang profesional jarang terjerat kasus hukum				
22.	Guru yang berprestasi mudah mendapatkan promosi jabatan				
23.	Menurut saya profesi guru merupakan tempat yang ideal untuk berprestasi				
24.	Pemerintah selalu memberikan penghargaan atau <i>reward</i> kepada guru-guru yang berprestasi				
25.	Setiap guru selalu diberikan kesempatan mendapatkan biaya pendidikan untuk meneruskan studinya				

No	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
26.	Program sertifikasi merupakan salah satu program penunjang keprofesionalan guru				
27.	Menurut pengamatan saya, ruangan guru atau kantor guru di setiap sekolah sudah layak dan nyaman untuk ditempati				

3. Angket Variabel Lingkungan Keluarga

No	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
1.	Kedua orang tua saya selalu memperlakukan dan mendidik saya dengan sangat baik				
2.	Orang tua saya selalu memberikan kebebasan kepada saya dalam hal pendidikan				
3.	Orang tua saya selalu memberikan kebebasan kepada saya dalam memilih jenjang karir				
4.	Dalam pengambilan suatu keputusan, kedua orang tua saya selalu turut andil di dalamnya				
5.	Ketika saya sedang belajar orang tua saya tidak pernah menyalakan televisi				
6.	Menurut saya kedua orang tua saya selalu memperhatikan setiap perkembangan studi saya				
7.	Kedua orang tua saya tidak pernah sekalipun menanyakan kesusahan dan masalah yang sedang saya hadapi				
8.	Kedua orang tua saya menginginkan saya menjadi guru karena profesi tersebut dapat menunjang kebutuhan ekonomi saya di masa depan				
9.	Saya tidak pernah terlambat menerima uang bulanan dari orang tua saya				
10.	Saya tidak pernah terlambat menerima uang semesteran dari orang tua saya				
11.	Kedua orang tua saya selalu dapat memenuhi kebutuhan dan keinginan saya				
12.	Orang tua saya sering berdiskusi tentang bagaimana menjadi guru profesional				
13.	Sebagian besar keluarga saya berprofesi sebagai guru sehingga keinginan saya untuk menjadi guru sangat tinggi				
14.	Saudara-saudara dan kedua orang tua saya setuju apabila saya menjadi guru				

No	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
15.	Karena profesi kedua orang tua saya guru, maka saya dipaksa untuk menjadi guru , meskipun saya tidak menyukainya				
16.	Orang tua saya berprofesi sebagai guru sehingga saya ingin menjadi guru seperti mereka				
17.	Menurut kedua orang tua saya , profesi guru merupakan pekerjaan yang mulia				
18.	Menurut kedua orang tua saya , profesi guru merupakan pekerjaan yang banyak memberikan jasa dalam dunia pendidikan				
19.	Orang tua saya menyediakan fasilitas yang sangat mendukung dalam belajar dan mencapai keinginan saya menjadi guru				
20.	Rumah saya selalu memberikan kenyamanan kepada saya untuk belajar dalam mencapai keinginan saya menjadi guru				
21.	Orang tua saya selalu meyakinkan saya untuk berprofesi sebagai guru walaupun banyak orang yang menganggap bahwa profesi guru berpenghasilan rendah				

B. Result of Validation Test Instruments

1. Variable of Accounting Teacher Interest

The Calculations of Validity Test Instrument Accounting Teacher Interest

R	Item of Statements																							Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
R1	2	3	2	3	3	3	3	3	3	3	3	3	4	3	2	4	2	3	3	3	3	2	2	65
R2	3	3	3	3	3	3	4	3	4	3	3	3	3	3	4	4	3	3	3	3	2	3	3	72
R3	3	3	3	3	4	4	4	3	3	3	3	3	3	3	3	4	2	3	3	3	3	2	4	72
R4	3	2	3	3	2	2	4	3	4	4	2	2	3	2	3	3	1	3	3	2	3	3	2	62
R5	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	2	3	2	65
R6	3	2	3	3	2	3	4	4	4	4	4	4	3	3	3	3	2	3	4	4	3	3	4	75
R7	3	3	2	3	2	4	4	4	4	4	3	3	3	3	3	3	2	3	3	3	3	2	2	69
R8	3	3	3	4	4	4	3	3	4	4	4	3	4	3	3	4	1	3	3	3	3	2	2	73
R9	2	3	2	4	3	3	3	3	4	3	3	3	3	3	3	3	2	3	3	3	3	3	2	67
R10	2	3	2	2	3	3	3	3	2	3	2	1	4	4	2	2	4	3	4	3	3	2	1	61
R11	3	2	2	3	3	3	3	3	3	4	3	3	3	3	2	2	2	3	3	3	2	3	2	63
R12	4	2	3	3	3	3	3	3	4	4	3	3	3	3	3	3	3	2	3	3	3	2	2	68
R13	3	1	3	4	2	3	3	3	4	4	3	3	4	3	2	4	1	3	3	3	3	3	2	67
R14	3	3	3	4	4	4	3	3	4	4	3	3	3	4	3	3	2	3	3	4	3	2	3	74
R15	3	3	3	4	4	4	3	3	4	4	4	4	3	3	3	3	2	3	3	3	3	2	3	74
R16	2	3	2	3	2	2	2	3	3	2	3	3	4	4	2	3	2	3	3	3	3	2	2	61
R17	3	3	4	4	3	3	3	4	4	3	3	4	3	2	3	3	3	4	4	4	3	1	3	74

R18	3	2	2	3	3	3	3	3	4	4	3	3	3	3	3	4	1	4	4	4	3	2	3	70
R19	4	3	3	3	3	3	3	3	3	3	3	3	4	3	4	4	1	4	4	4	4	1	3	73
R20	3	4	3	4	4	4	4	4	4	4	4	4	4	3	4	4	1	4	4	3	4	1	3	81
R21	3	4	3	3	2	3	4	3	3	4	4	3	3	3	3	4	4	3	3	3	1	2	2	70
R22	3	2	2	4	4	3	3	3	4	3	3	3	3	3	3	3	2	3	3	3	1	3	2	66
R23	3	1	2	3	3	3	3	4	4	4	3	3	4	4	3	4	2	3	3	3	2	3	4	71
R24	3	2	3	4	3	3	3	3	4	4	3	3	3	3	2	3	3	4	4	3	3	2	4	72
R25	3	3	2	3	3	3	3	4	4	3	3	3	4	3	3	3	2	3	3	2	2	3	2	67
R26	3	2	3	3	3	4	3	3	4	4	4	3	4	3	3	3	1	3	3	3	1	2	1	66
R27	3	2	3	2	2	2	3	3	3	3	2	2	3	2	2	3	2	2	3	2	1	3	2	55
R28	3	3	2	3	3	4	4	3	4	4	4	3	3	2	3	3	4	3	3	3	3	3	2	72
R29	3	3	2	3	3	3	3	2	3	3	3	4	3	3	3	3	2	3	3	3	3	2	3	66
R30	3	3	2	3	3	3	3	3	4	4	3	3	3	4	3	3	2	3	3	4	2	3	2	69
r t	0,31	0,3	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	0,31	
r h	0,35	0,3	0,4	0,59	0,49	0,66	0,41	0,39	0,51	0,42	0,67	0,66	-0,02	0,05	0,65	0,46	-0,04	0,56	0,39	0,54	0,46	-0,4	0,6	
Ket.	V	N	V	V	V	V	V	V	V	V	V	V	N	N	V	V	N	V	V	V	V	N	V	

2. Variable of Students Perceptions Towards Teacher Profession

The Calculations of Validity Test Instruments Student Perceptions of Teacher Profession

R	Item of Statements																											Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	
R1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	2	3	2	3	3	2	2	3	2	2	74
R2	3	3	3	3	3	3	3	3	4	4	4	3	3	3	2	3	3	2	3	3	2	3	3	2	3	3	2	79
R3	3	3	3	3	3	3	3	3	4	3	3	3	3	4	3	2	3	3	2	2	2	3	2	2	2	3	3	76
R4	3	3	3	3	3	3	3	4	3	3	4	4	3	4	2	2	3	2	2	2	2	3	2	2	3	3	2	76
R5	3	3	3	3	3	3	3	3	4	4	4	4	4	4	2	2	3	2	2	2	3	3	3	3	2	3	2	80
R6	4	3	3	3	3	3	3	2	3	3	3	4	4	3	2	3	3	3	4	3	2	3	2	3	3	3	2	80
R7	3	4	3	4	4	3	4	3	4	4	4	4	4	4	3	2	3	3	4	3	3	3	3	3	3	3	3	91
R8	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	3	3	79
R9	2	3	3	3	3	3	3	3	3	3	4	4	4	4	3	2	3	3	2	2	3	3	3	2	3	3	3	80
R10	2	4	4	4	4	3	3	3	4	4	4	4	4	3	3	2	3	3	4	3	3	3	3	2	3	3	2	87
R11	3	4	4	4	4	3	4	3	4	4	4	3	4	3	3	3	4	2	4	3	2	3	3	3	3	3	2	89
R12	2	3	3	4	4	3	3	3	3	3	4	4	4	4	3	3	3	2	3	2	4	3	3	3	3	3	2	84
R13	3	4	4	4	4	4	4	3	3	3	4	3	4	4	3	4	3	2	3	3	3	4	3	3	2	4	3	91
R14	4	4	4	3	4	4	3	3	3	4	4	3	3	4	4	3	3	2	3	3	3	3	3	2	3	3	2	87
R15	3	4	3	3	3	3	3	3	3	3	3	3	3	4	3	3	3	3	3	3	2	3	3	3	3	3	3	82
R16	3	4	4	3	3	3	3	3	3	3	3	3	3	2	4	3	3	3	3	3	3	3	2	2	2	3	3	80
R17	4	4	3	4	4	4	4	4	4	4	4	3	4	3	3	4	3	3	2	3	2	4	4	2	3	4	3	93
R18	3	4	4	4	4	4	3	4	4	4	4	4	4	4	3	3	3	3	2	3	2	3	3	2	3	3	3	90
R19	2	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4	3	3	3	2	4	3	4	4	4	3	97

R20	4	4	4	4	4	3	4	3	4	4	4	4	4	4	3	2	4	2	3	3	2	4	3	2	3	3	3	91
R21	2	4	4	4	4	4	4	2	3	3	4	4	4	4	2	2	3	3	2	3	3	4	4	3	4	4	2	89
R22	4	4	4	4	3	3	4	3	4	4	4	4	4	3	3	2	3	3	3	3	2	3	3	3	3	3	2	88
R23	3	4	4	4	4	3	4	4	4	4	4	4	4	4	3	3	3	2	4	3	2	3	3	3	3	4	3	93
R24	4	3	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	3	3	81
R25	4	4	3	3	3	3	3	4	3	3	4	3	3	3	3	3	3	2	3	2	2	3	3	2	3	4	2	81
R26	4	4	4	4	4	3	3	4	4	3	4	4	4	3	2	3	4	2	3	4	2	2	2	2	2	3	2	85
R27	3	3	4	3	4	4	4	3	4	4	3	4	4	4	3	4	3	3	4	2	2	4	2	2	4	3	2	89
R28	4	3	4	4	4	3	3	3	4	3	4	3	4	3	3	3	3	2	2	3	2	3	3	2	4	4	2	85
R29	3	4	3	3	4	4	3	4	3	3	4	3	4	3	2	3	3	2	3	2	3	3	3	3	2	3	4	84
R30	4	3	4	3	3	3	3	4	3	3	4	3	3	3	2	4	3	2	3	2	2	3	2	2	2	3	4	80
r t	0,306	0,31	0,31	0,31	0,31	0,3	0,3	0,3	0,31	0,31	0,3	0,3	0,3	0,31	0,3	0,31	0,31	0,31	0,3	0,3	0,31	0,31	0,3	0,3	0,31	0,31	0,31	
r h	-0,080	0,68	0,59	0,78	0,77	0,6	0,8	0,2	0,49	0,62	0,5	0,3	0,7	0,31	0,2	0,26	0,4	0,13	0,3	0,5	-0,06	0,53	0,5	0,5	0,4	0,57	0,11	
Ket.	N	V	V	V	V	V	V	N	V	V	V	V	V	V	N	N	V	N	N	V	N	V	V	V	V	V	N	

3. Variable of Family Environment

The Calculations of Validity Test Instruments Family Environment

R	Item of Statements																				Total	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		21
R1	3	3	3	2	3	2	3	3	2	2	3	2	3	2	3	2	3	3	3	3	3	56
R2	3	3	4	3	2	3	3	3	2	2	2	2	1	3	4	1	3	3	2	3	3	55
R3	4	4	4	3	3	3	4	3	3	3	3	2	1	4	4	2	3	3	3	3	3	65
R4	3	3	3	2	2	3	3	1	4	4	4	3	2	3	3	2	3	3	3	4	2	60
R5	3	3	3	2	3	3	3	2	3	3	2	2	2	3	3	2	3	3	3	3	2	56
R6	3	3	3	2	2	3	2	2	2	2	2	1	1	3	4	1	3	3	2	2	1	47
R7	4	4	4	4	2	3	3	3	3	3	3	4	3	4	3	4	4	3	3	3	3	70
R8	4	4	4	4	3	4	4	3	4	4	4	3	2	3	4	1	4	4	4	4	4	75
R9	3	3	3	3	2	3	3	3	3	3	3	2	1	3	3	2	3	3	3	3	3	58
R10	4	2	4	3	1	3	3	3	2	4	3	2	1	3	4	1	3	2	2	3	3	56
R11	3	3	3	3	3	3	2	2	3	3	3	2	2	3	3	2	2	3	3	3	2	56
R12	4	3	3	4	3	4	3	3	2	2	3	3	3	3	2	3	3	3	3	3	4	64
R13	4	4	4	2	2	3	4	2	3	3	2	2	1	3	4	1	1	1	2	2	3	53
R14	3	2	3	3	2	3	2	3	3	4	2	3	4	4	4	4	4	4	3	3	3	66
R15	3	3	3	3	2	3	3	3	3	3	2	2	2	3	3	2	3	3	3	3	3	58
R16	3	3	3	3	2	3	4	2	1	2	2	2	1	3	4	1	2	2	3	2	2	50
R17	4	3	4	3	4	4	1	4	2	2	3	4	3	4	3	2	4	4	3	4	4	69
R18	4	3	3	3	2	3	3	3	2	4	2	3	2	3	4	1	3	3	3	3	3	60
R19	4	4	4	4	4	4	1	3	3	3	3	3	2	3	4	3	3	3	3	3	3	67

R20	4	4	4	3	3	4	4	1	3	3	3	3	3	4	3	4	4	4	3	3	3	70
R21	4	2	4	4	2	4	4	2	2	2	2	2	3	4	2	2	3	3	3	4	4	62
R22	4	3	3	3	2	3	4	3	3	3	2	2	1	3	4	1	4	4	3	3	3	61
R23	4	4	4	3	2	3	4	3	4	4	2	2	2	4	4	2	4	4	3	3	3	68
R24	3	3	3	3	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3	61
R25	3	3	3	2	2	3	4	2	2	3	2	3	2	3	4	2	3	3	3	2	2	56
R26	4	4	4	3	2	3	4	3	3	3	4	3	2	4	4	1	3	4	3	3	4	68
R27	4	4	4	3	4	4	4	1	3	3	1	3	1	2	3	2	3	3	3	3	1	59
R28	3	3	4	4	2	2	2	4	4	4	4	2	4	4	2	3	4	4	2	2	4	67
R29	3	3	3	3	2	3	3	3	2	3	2	3	2	3	4	2	3	3	3	3	3	59
R30	4	4	4	4	3	4	3	2	3	3	3	3	1	3	4	2	3	3	2	3	2	63
r t	0,31	0,31	0,306	0,31	0,306	0,306	0,31	0,306	0,31	0,31	0,31	0,31	0,31	0,31	0,306	0,306	0,31	0,306	0,31	0,31	0,31	
r h	0,54	0,39	0,518	0,63	0,318	0,377	-0,03	0,339	0,54	0,38	0,51	0,63	0,52	0,58	-0,14	0,487	0,7	0,682	0,46	0,52	0,63	
Ket.	V	V	V	V	V	V	N	V	V	V	V	V	V	V	N	V	V	V	V	V	V	

C. Result of Reliability Test Instruments

1. Variable Accounting Teacher Interest

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

Reliability Statistics

Cronbach's Alpha	N of Items
.846	18

a. Listwise deletion based on all variables in the procedure.

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Item_1	52.30	28.700	.381	.842
Item_2	52.67	28.023	.397	.841
Item_3	52.00	27.103	.559	.833
Item_4	52.27	27.789	.355	.844
Item_5	52.07	27.030	.545	.834
Item_6	52.00	28.828	.306	.844
Item_7	52.07	29.030	.301	.844
Item_8	51.60	27.490	.504	.836
Item_9	51.70	28.148	.373	.842
Item_10	52.10	27.128	.552	.834
Item_11	52.20	26.372	.631	.829
Item_12	52.37	26.999	.575	.833
Item_13	51.97	27.964	.394	.841
Item_14	52.13	27.844	.525	.836
Item_15	52.00	28.966	.343	.843
Item_16	52.13	27.844	.449	.839
Item_17	52.63	27.068	.355	.846
Item_18	52.77	25.633	.534	.835

2. Variable Student Perceptions of Teacher Profession

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

Reliability Statistics

Cronbach's Alpha	N of Items
.886	19

a. Listwise deletion based on all variables in the procedure.

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Item_1	58.73	27.030	.547	.879
Item_2	58.80	27.269	.493	.881
Item_3	58.83	25.799	.794	.871
Item_4	58.73	26.340	.687	.874
Item_5	59.03	27.826	.447	.882
Item_6	58.97	26.240	.749	.873
Item_7	58.80	27.338	.480	.881
Item_8	58.87	26.947	.563	.878
Item_9	58.57	27.564	.504	.880
Item_10	58.80	27.752	.399	.884
Item_11	58.67	26.368	.703	.874
Item_12	58.83	27.868	.324	.887
Item_13	59.17	28.626	.379	.884
Item_14	59.60	27.766	.372	.885
Item_15	59.13	27.637	.474	.881
Item_16	59.50	26.879	.519	.880
Item_17	59.87	27.361	.414	.884
Item_18	59.40	27.421	.371	.886
Item_19	59.10	27.334	.509	.880

3. Variable Family Environment

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

Reliability Statistics

Cronbach's Alpha	N of Items
.845	19

a. Listwise deletion based on all variables in the procedure.

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Item_1	51.17	42.282	.401	.839
Item_2	51.47	42.947	.225	.846
Item_3	51.20	42.234	.407	.839
Item_4	51.67	39.816	.583	.831
Item_5	52.23	42.047	.275	.845
Item_6	51.50	42.810	.287	.843
Item_7	52.10	41.817	.278	.845
Item_8	51.97	40.447	.445	.837
Item_9	51.70	42.562	.236	.846
Item_10	52.07	40.133	.461	.836
Item_11	52.17	39.799	.572	.831
Item_12	52.67	38.437	.512	.834
Item_13	51.47	41.154	.508	.835
Item_14	52.67	38.989	.460	.837
Item_15	51.57	39.220	.644	.828
Item_16	51.57	39.357	.627	.828
Item_17	51.87	42.740	.370	.840
Item_18	51.73	41.513	.469	.836
Item_19	51.83	38.833	.556	.831

APPENDIX 2:

1. Questionnaire of Research

2. Data of Research

A. Quistionaire of Research

ANGKET PENELITIAN

A. Kata Pengantar

Dengan hormat,

Sehubungan dengan penyelesaian tugas akhir skripsi yang sedang saya lakukan di Program Studi Pendidikan Akuntansi Fakultas Ekonomi Universitas Negeri Yogyakarta dengan judul **“PENGARUH PERSEPSI MAHASISWA TENTANG PROFESI GURU TERHADAP MINAT MENJADI GURU AKUNTANSI DENGAN VARIABEL MODERATOR LINGKUNGAN KELUARGA PADA MAHASISWA PRODI PENDIDIKAN AKUNTANSI FAKULTAS EKONOMI UNY”**.

Maka saya mengharapkan kesediaan saudara/i untuk mengisi angket ini sebagai data yang akan dipergunakan dalam penelitian, serta syarat untuk melanjutkan ketahapan selanjutnya. Atas kerjasama saudara/i, saya ucapkan terimakasih.

Yogyakarta, 13 Desember 2016

Peneliti,

Rima Yuniarti

NIM. 13803244008

B. Petunjuk Pengisian Angket

1. Isilah identitas responden pada lembar yang sudah disediakan.
2. Bacalah dengan cermat setiap pernyataan yang ada di dalam kolom.
3. Pilihlah salah satu alternatif jawaban yang menurut saudara/i paling sesuai dengan keadaan saudara/i.
4. Berilah tanda check list (√) pada kolom alternatif jawaban yang sudah disediakan. Berikut merupakan alternatif jawaban yang disediakan:
SS = Sangat Setuju
S = Setuju
TS = Tidak Setuju
STS = Sangat Tidak Setuju
5. Angket ini hanya akan digunakan untuk kepentingan ilmiah sehingga tidak akan mengganggu kegiatan perkuliahan. Oleh karena itu peneliti memohon kepada responden untuk mengisi angket tersebut sesuai dengan keadaan yang sebenar-benarnya berdasarkan pada keadaan saudara/i yang dialami.

C. . Identitas Responden

Nama Responden :.....

NIM :.....

Angkatan :

Jenis Kelamin*) : 1. Pria 2. Wanita (*lingkari pada salah satu angka)

D. Daftar Tabel Pernyataan

1. Angket Variabel Minat Menjadi Guru Akuntansi

No	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
1.	Saya mengetahui informasi dan berita dari berbagai media dan lingkungan keluarga tentang profesi guru akuntansi				
2.	Saya selalu <i>up to date</i> mengikuti perkembangan berita tentang profesi guru akuntansi				
3.	Saya tertarik dengan profesi guru akuntansi karena merupakan profesi yang mulia				
4.	Saya tertarik menjadi guru akuntansi karena dapat mengajarkan ilmu akuntansi secara teori				
5.	Saya tertarik menjadi guru akuntansi karena dapat mengajarkan ilmu akuntansi secara praktik				
6.	Bagi saya dalam menyampaikan ilmu akuntansi kepada peserta didik merupakan tantangan yang menarik sebagai guru akuntansi				
7.	Saya selalu memperhatikan metode mengajar guru akuntansi pada beberapa kesempatan				
8.	Pemerintah harus lebih memperhatikan lagi kesempatan kerja bagi para guru dan calon guru akuntansi				
9.	Saya prihatin dengan keadaan guru akuntansi honorer yang terkadang tidak mendapatkan penghargaan setimpal dengan pekerjaannya				
10.	Saya senang berprofesi sebagai guru akuntansi karena dapat menguasai ilmu akuntansi secara akademisi				
11.	Saya senang berprofesi sebagai guru akuntansi karena dapat menguasai ilmu akuntansi secara praktisi				
12.	Saya senang menjadi guru akuntansi karena memiliki ketrampilan yang lebih dibandingkan guru lainnya				
13.	Saya masuk di prodi pendidikan akuntansi berdasarkan keinginan sendiri				
14.	Saya belajar akuntansi di prodi pendidikan akuntansi untuk menjadi guru akuntansi yang profesional				

No	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
15.	Dengan saya belajar sungguh-sungguh di prodi pendidikan akuntansi maka saya akan menjadi guru akuntansi yang berkualitas				
16.	Saya yakin bahwa berprofesi sebagai guru akuntansi akan menunjang kehidupan ekonomi saya dimasa yang akan datang				
17.	Saya ragu menjadi guru akuntansi karena banyaknya saingan dan persyaratan PPG yang rumit serta mahal				
18.	Saya menjadi tentor/ guru les privat akuntansi supaya terbiasa menghadapi peserta didik				

2. Angket Variabel Persepsi Tentang Profesi Guru

No	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
1.	Guru yang profesional tidak hanya mengajarkan materi saja tetapi juga mendidik perilaku siswa				
2.	Guru merupakan profesi yang harus memiliki tingkat kesabaran yang tinggi				
3.	Guru harus mampu berinovasi untuk meningkatkan mutu pendidikan				
4.	Guru harus menggunakan metode yang bervariasi dalam kegiatan pembelajaran				
5.	Guru berkewajiban mengadakan penelitian dalam bidang pendidikan				
6.	Guru berkewajiban menguasai materi, struktur, konsep dan pola pikir keilmuan yang diampu				
7.	Guru harus mematuhi kode etik keguruan sebagai usaha untuk menjaga nama baik profesi				
8.	Guru harus menjalankan tugasnya dengan baik sebagai wujud pertanggungjawaban dari profesinya				
9.	Guru tidak boleh melakukan tindakan kriminal				
10.	Guru harus menjaga setiap tingkah laku dan ucapannya				
11.	Guru harus mampu menjadi teladan yang baik bagi siswanya				
12.	Guru sebagai <i>public figure</i> dalam segala hal bagi siswanya				
13.	Tunjangan yang diberikan kepada guru harus sesuai dengan hak dan golongannya				

No	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
14.	Guru sudah mendapatkan perlindungan hukum yang memadai dalam menjalankan profesinya				
15.	Guru yang berprestasi mudah mendapatkan promosi jabatan				
16.	Menurut saya profesi guru merupakan tempat yang ideal untuk berprestasi				
17.	Pemerintah selalu memberikan penghargaan atau <i>reward</i> kepada guru-guru yang berprestasi				
18.	Setiap guru selalu diberikan kesempatan mendapatkan biaya pendidikan untuk meneruskan studinya				
19.	Program sertifikasi merupakan salah satu program penunjang keprofesionalan guru				

3. Angket Variabel Lingkungan Keluarga

No	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
1.	Kedua orang tua saya selalu memperlakukan dan mendidik saya dengan sangat baik				
2.	Orang tua saya selalu memberikan kebebasan kepada saya dalam hal pendidikan				
3.	Orang tua saya selalu memberikan kebebasan kepada saya dalam memilih jenjang karir				
4.	Dalam pengambilan suatu keputusan, kedua orang tua saya selalu turut andil di dalamnya				
5.	Ketika saya sedang belajar orang tua saya tidak pernah menyalakan televisi				
6.	Menurut saya kedua orang tua saya selalu memperhatikan setiap perkembangan studi saya				
7.	Kedua orang tua saya menginginkan saya menjadi guru karena profesi tersebut dapat menunjang kebutuhan ekonomi saya di masa depan				
8.	Saya tidak pernah terlambat menerima uang bulanan dari orang tua saya				
9.	Saya tidak pernah terlambat menerima uang semesteran dari orang tua saya				
10.	Kedua orang tua saya selalu dapat memenuhi kebutuhan dan keinginan saya				
11.	Orang tua saya sering berdiskusi tentang bagaimana menjadi guru profesional				

No	Pernyataan	Alternatif Jawaban			
		SS	S	TS	STS
12.	Sebagian besar keluarga saya berprofesi sebagai guru sehingga keinginan saya untuk menjadi guru sangat tinggi				
13.	Saudara-saudara dan kedua orang tua saya setuju apabila saya menjadi guru				
14.	Orang tua saya berprofesi sebagai guru sehingga saya ingin menjadi guru seperti mereka				
15.	Menurut kedua orang tua saya , profesi guru merupakan pekerjaan yang mulia				
16.	Menurut kedua orang tua saya , profesi guru merupakan pekerjaan yang banyak memberikan jasa dalam dunia pendidikan				
17.	Orang tua saya menyediakan fasilitas yang sangat mendukung dalam belajar dan mencapai keinginan saya menjadi guru				
18.	Rumah saya selalu memberikan kenyamanan kepada saya untuk belajar dalam mencapai keinginan saya menjadi guru				
19.	Orang tua saya selalu meyakinkan saya untuk berprofesi sebagai guru walaupun banyak orang yang menganggap bahwa profesi guru berpenghasilan rendah				

B. Data of Research

1. Data of Variable Accounting Teacher Interest

Respondent	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	Total
R1	3	3	4	3	2	3	3	3	3	3	2	2	3	3	3	3	3	3	52
R2	3	2	3	3	3	3	2	4	3	3	2	3	3	3	3	3	3	3	52
R3	3	2	3	2	3	3	3	3	3	3	3	2	3	3	3	3	2	2	49
R4	2	2	3	3	3	3	4	4	3	2	2	1	4	2	4	4	2	4	52
R5	3	2	3	3	3	3	2	3	3	3	3	2	3	2	3	2	3	3	49
R6	3	2	3	3	3	4	2	4	4	3	3	3	3	3	3	2	3	3	54
R7	3	2	3	2	2	3	2	4	4	3	2	3	3	2	3	3	3	4	51
R8	3	3	4	3	3	3	3	4	4	4	4	2	2	4	4	4	2	1	57
R9	3	3	4	4	3	3	3	4	4	3	3	3	4	4	4	3	2	3	60
R10	3	2	2	2	2	3	2	3	4	2	2	2	3	2	2	2	3	3	44
R11	3	2	3	3	2	3	3	4	3	3	3	3	3	3	2	3	3	3	52
R12	3	2	4	3	3	3	4	4	4	3	3	3	2	3	4	2	4	2	56
R13	3	3	4	2	3	3	3	4	3	4	3	3	3	3	3	3	3	1	54
R14	3	2	3	2	2	3	2	3	3	2	2	3	3	3	3	3	3	3	48
R15	3	2	4	4	3	4	4	3	3	3	3	3	2	3	4	3	3	2	56
R16	2	2	1	2	2	3	3	4	4	1	1	1	1	1	2	1	2	3	36
R17	3	2	3	2	3	3	3	3	3	3	3	3	3	2	3	3	3	4	52
R18	3	3	3	3	3	3	3	4	4	3	3	3	3	3	3	3	2	3	55
R19	3	3	3	3	3	3	2	4	4	3	3	2	3	3	3	3	3	2	53
R20	3	3	3	2	3	3	3	4	4	4	4	4	4	4	4	4	2	3	61
R21	3	2	3	3	3	4	3	3	3	3	3	3	4	3	3	3	3	2	54

R22	3	2	3	3	3	3	3	3	4	3	4	3	3	3	3	4	2	2	54
R23	4	1	1	1	1	1	1	4	4	4	2	2	2	3	3	4	4	4	46
R24	3	2	2	2	2	3	3	3	4	2	2	2	2	2	2	3	3	44	
R25	3	2	4	3	4	3	3	3	3	3	3	3	3	3	3	3	2	54	
R26	3	2	2	2	3	3	3	3	3	3	3	3	3	3	3	2	3	50	
R27	3	3	4	3	3	3	3	4	4	3	3	3	3	3	4	3	2	56	
R28	4	2	2	2	2	3	2	4	3	2	2	2	2	2	3	3	4	47	
R29	3	3	3	3	3	3	3	4	4	3	3	3	3	4	3	3	2	56	
R30	3	2	2	2	2	2	3	4	4	2	2	2	2	2	3	2	4	45	
R31	4	3	3	3	3	3	4	4	4	3	3	3	3	3	3	3	1	54	
R32	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	67	
R33	3	1	3	1	1	2	4	3	4	1	1	2	1	1	1	1	2	36	
R34	3	2	3	2	2	3	3	3	3	2	2	2	2	3	2	2	3	44	
R35	3	2	3	3	3	3	3	3	3	3	3	2	3	3	3	2	3	51	
R36	3	2	2	2	2	2	3	3	4	3	3	2	3	2	3	2	4	48	
R37	3	3	4	3	3	3	3	4	3	3	3	3	1	3	3	3	3	55	
R38	1	2	3	3	3	3	3	3	3	3	3	3	2	2	3	3	2	46	
R39	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	52	
R40	3	2	3	3	3	4	3	4	3	3	3	3	4	3	3	3	4	57	
R41	3	3	4	4	4	3	4	3	4	4	3	3	3	3	3	3	3	60	
R42	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	53	
R43	3	2	3	2	3	3	2	4	4	2	3	3	3	3	3	2	3	51	
R44	3	3	4	2	3	3	3	3	3	3	3	3	3	3	3	3	2	53	
R45	4	2	2	3	3	2	3	3	4	3	3	3	4	2	2	3	4	54	
R46	2	2	2	2	2	3	3	3	3	2	2	2	1	2	2	2	2	40	

R47	2	1	1	1	2	3	2	4	4	2	3	3	2	1	3	3	4	3	44
R48	2	2	2	2	2	2	2	3	3	2	2	2	2	2	2	2	2	3	39
R49	3	3	3	3	3	4	3	4	4	3	3	3	3	3	3	3	3	57	
R50	4	2	1	2	1	2	2	4	4	2	2	3	3	2	4	3	2	45	
R51	3	2	2	2	2	3	2	3	3	2	2	2	3	2	3	2	3	45	
R52	2	2	3	3	3	3	3	4	3	3	3	3	4	3	4	3	2	53	
R53	3	3	3	2	4	4	3	3	3	4	4	3	4	3	3	3	4	58	
R54	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	53	
R55	4	3	4	3	3	4	4	4	4	3	4	4	4	4	4	3	2	63	
R56	3	2	3	2	3	3	3	3	3	3	3	3	2	2	3	3	2	48	
R57	3	2	2	2	3	3	3	3	3	3	3	3	3	2	3	3	3	50	
R58	3	2	2	2	2	3	3	4	4	3	3	3	1	3	3	3	3	50	
R59	3	3	3	3	3	3	3	4	3	3	3	3	3	3	3	3	2	54	
R60	3	2	4	3	3	4	3	4	3	4	4	3	3	3	3	2	2	56	
R61	2	2	3	4	4	3	3	3	3	3	3	3	4	3	3	3	2	54	
R62	3	3	3	2	3	3	3	3	3	3	3	2	3	3	3	2	2	49	
R63	3	2	3	2	3	3	3	3	3	2	3	3	2	2	3	3	3	49	
R64	3	2	3	3	3	3	3	4	4	3	3	3	3	3	3	3	2	54	
R65	2	2	3	3	3	3	2	4	4	3	3	3	3	3	3	3	3	52	
R66	3	3	3	3	3	3	3	4	3	3	3	3	3	3	3	3	2	53	
R67	2	3	2	3	3	3	3	4	4	4	4	3	2	3	3	3	3	54	
R68	3	2	4	3	3	3	3	4	3	3	3	3	4	4	4	3	2	55	
R69	2	2	4	4	3	3	4	4	4	4	3	4	3	4	4	4	3	62	
R70	3	2	4	3	3	3	3	3	3	3	3	3	3	3	3	3	2	53	
R71	3	3	3	3	3	3	4	4	4	3	3	2	4	3	4	3	2	56	

R72	3	3	3	2	4	4	4	4	4	3	4	4	3	4	3	4	2	2	60
R73	2	2	2	2	2	3	3	3	4	2	3	2	3	2	3	3	3	3	47
R74	3	2	2	2	3	3	3	4	3	3	3	2	4	3	3	3	4	3	53
R75	3	3	3	2	3	3	2	4	3	3	3	2	2	3	4	3	2	3	51
R76	2	3	3	1	3	3	3	3	4	3	3	2	3	3	2	1	1	3	46
R77	3	2	4	4	4	4	3	4	4	3	3	3	4	3	4	3	2	2	59
R78	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	52
R79	3	2	3	3	3	3	4	4	4	3	3	3	4	3	4	3	3	3	58
R80	2	2	3	3	3	3	2	4	4	3	3	2	3	3	3	2	3	2	50
R81	2	2	3	2	3	3	4	4	4	3	3	3	3	3	4	3	4	3	56
R82	2	2	3	3	3	3	3	4	4	4	4	3	3	3	4	2	3	3	56
R83	3	2	2	2	2	2	3	4	4	2	2	2	4	2	3	3	3	3	48
R84	3	3	2	2	2	3	3	3	3	2	2	2	3	2	3	3	2	3	46
R85	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	52
R86	2	2	2	2	2	3	2	4	3	3	3	2	2	2	3	3	3	3	46
R87	3	2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	2	3	51
R88	2	2	3	3	2	3	4	4	4	2	3	2	2	3	3	2	3	2	49
R89	3	2	4	3	4	4	3	4	4	4	3	4	4	4	4	3	2	2	61
R90	3	3	4	4	4	4	3	4	4	2	1	1	3	2	4	4	2	1	53
R91	3	2	4	3	4	4	4	4	4	4	4	4	4	4	4	3	3	3	65
R92	2	2	3	3	4	4	4	4	4	3	3	4	4	4	4	3	3	2	60
R93	3	2	3	3	3	3	3	4	3	3	3	3	3	3	3	3	3	2	53
R94	4	3	3	3	3	4	4	4	3	4	4	4	3	4	3	3	2	2	60
R95	2	2	2	2	2	4	3	3	3	2	2	2	1	3	4	3	2	3	45
R96	4	2	2	3	3	4	4	4	4	3	3	2	2	3	4	2	3	2	54

R97	4	3	3	3	4	4	4	4	4	2	4	3	3	4	4	2	2	2	59
R98	2	2	3	3	3	3	3	4	4	3	3	2	3	3	3	2	4	3	53
R99	3	2	4	3	4	4	3	4	4	4	4	4	3	4	4	4	1	1	60
R100	2	3	3	3	3	3	3	4	3	3	3	3	4	4	3	3	3	3	56
R101	3	2	4	3	4	4	4	4	4	3	4	3	4	4	4	4	2	1	61
R102	2	2	4	3	4	4	4	3	4	4	3	3	4	4	4	3	2	2	59
R103	3	2	3	3	3	3	3	4	4	3	3	2	3	3	3	2	3	2	52
R104	2	3	3	2	3	3	3	4	3	3	3	2	3	4	4	3	3	2	53
R105	3	2	3	2	3	3	2	3	3	2	3	3	2	3	3	3	2	3	48
R106	2	2	3	3	3	2	3	3	4	3	3	3	2	2	4	2	4	2	50
R107	3	3	3	3	3	3	3	4	4	3	3	3	3	3	4	3	2	2	55
R108	3	2	3	2	3	4	4	4	4	3	4	2	4	4	4	4	2	2	58
R109	3	3	3	2	4	4	4	4	4	4	4	4	4	4	4	3	3	2	63
R110	2	2	3	3	4	3	4	4	4	4	4	4	4	4	4	4	4	2	63
R111	3	2	3	2	2	3	3	3	3	3	3	2	3	3	3	3	3	3	50
R112	3	2	2	3	3	3	3	3	3	2	3	2	2	3	3	2	2	2	46
R113	3	2	3	2	3	3	3	3	3	3	3	2	3	3	3	3	2	2	49
R114	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	53
R115	4	3	4	3	3	2	3	4	4	4	2	2	4	4	4	2	2	3	57
R116	2	2	3	2	3	3	4	4	3	2	3	3	3	4	4	3	4	2	54
R117	3	2	4	4	4	4	3	4	4	4	4	4	3	3	3	3	3	3	62
R118	3	2	4	3	3	3	3	4	4	3	4	3	4	3	4	4	3	3	60
R119	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2	66
R120	3	2	3	3	3	3	3	4	3	3	3	2	3	4	4	3	3	2	54
R121	3	2	3	3	3	3	4	4	3	4	4	4	3	4	4	3	3	3	60

R122	3	3	3	3	3	3	3	4	4	3	3	3	3	3	4	3	3	2	56
R123	3	3	4	3	3	3	3	4	4	4	3	4	4	4	4	3	4	3	63
R124	3	2	3	3	3	3	3	4	3	3	3	3	4	3	3	3	2	3	54
R125	2	2	3	4	4	4	3	4	4	4	4	2	4	4	4	4	2	3	61
R126	3	3	3	3	3	3	4	4	4	3	3	3	4	3	3	3	2	4	58
R127	3	2	4	3	3	3	3	4	4	3	3	3	3	3	4	3	3	2	56
R128	3	2	3	3	4	4	3	4	4	3	3	3	4	4	3	3	2	2	57
R129	3	3	3	3	3	3	4	4	3	3	3	3	4	3	3	3	3	2	56
R130	3	3	3	3	3	4	4	4	4	4	4	3	4	4	3	3	2	3	61
R131	3	2	3	3	3	4	3	4	4	3	4	4	3	3	4	2	2	3	57
R132	2	2	3	2	2	2	2	4	3	2	2	2	2	2	2	3	3	3	43
Total	377	303	397	356	387	414	405	481	467	392	395	366	397	395	430	378	353	337	7030

2. Variable of Student Perceptions of Teacher Profession

Data of Variable Student Perceptions of Teacher Profession																					
Respondent	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	Total	
R1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	56
R2	3	3	3	3	3	3	3	3	4	3	3	3	2	2	3	3	2	3	3	55	
R3	4	3	4	3	3	4	4	4	4	4	3	3	4	3	3	3	2	3	3	64	
R4	4	4	4	4	3	4	4	4	4	3	3	3	4	2	2	3	2	2	4	63	
R5	3	3	3	3	3	4	3	3	3	3	3	3	3	2	3	3	2	2	3	55	
R6	4	3	3	3	3	3	3	4	2	3	3	2	4	3	3	3	2	2	4	57	
R7	4	4	4	3	3	4	4	4	4	3	4	3	3	2	3	3	3	3	4	65	
R8	4	4	4	4	4	4	3	3	4	4	4	3	4	3	4	4	3	3	4	70	

R9	3	4	3	4	4	3	4	4	3	4	4	4	4	3	3	3	3	4	3	67
R10	3	3	3	3	3	3	3	3	3	3	3	4	4	2	3	3	2	2	3	56
R11	4	3	3	3	3	3	4	4	3	3	4	4	3	3	3	2	3	3	61	
R12	4	4	4	3	2	4	4	4	4	3	3	3	4	3	2	3	2	3	4	63
R13	3	4	4	3	3	3	3	3	4	3	3	3	4	3	3	3	3	3	61	
R14	4	4	3	4	3	3	3	3	3	3	4	3	3	2	3	3	3	2	3	59
R15	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	2	3	4	70
R16	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2	2	3	2	3	66
R17	4	3	3	4	3	3	4	3	4	4	4	3	3	4	4	3	3	3	3	65
R18	3	3	3	3	3	3	3	3	4	4	4	3	3	2	3	3	2	4	4	60
R19	4	3	3	3	2	3	3	3	4	4	4	3	3	3	3	2	3	3	3	59
R20	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4	3	2	3	70
R21	4	3	4	4	2	3	3	3	4	3	3	3	3	3	3	3	2	3	4	60
R22	3	3	3	4	3	4	3	3	3	3	4	3	3	4	3	4	3	3	3	62
R23	4	4	4	4	2	4	4	4	4	4	4	4	4	1	4	1	2	2	4	64
R24	3	4	4	4	4	4	4	4	4	4	4	4	3	4	3	2	3	3	3	68
R25	4	4	4	3	3	3	3	3	3	4	4	4	4	3	3	3	3	3	3	64
R26	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	56
R27	4	4	4	4	4	4	4	4	4	4	4	4	4	2	3	3	3	3	4	70
R28	4	4	3	3	3	4	3	3	3	3	4	3	3	3	3	2	3	3	4	61
R29	4	4	4	4	3	4	4	4	4	4	4	4	3	3	3	3	3	3	3	68
R30	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	3	2	3	71
R31	4	4	4	3	3	3	3	3	4	4	4	4	3	3	3	3	3	3	3	64
R32	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	3	4	74
R33	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	76

R34	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	2	3	55
R35	3	3	3	3	3	3	3	3	3	3	3	3	2	3	2	2	3	2	3	53
R36	4	4	4	4	3	4	4	4	3	3	3	4	3	2	3	2	2	3	3	62
R37	4	4	4	3	3	3	3	3	3	3	3	3	3	4	4	4	4	3	4	65
R38	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	76
R39	4	3	3	3	3	4	3	3	4	3	3	3	3	3	3	3	3	3	3	60
R40	4	4	4	4	3	4	4	4	4	4	4	4	3	3	3	3	3	3	3	68
R41	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	76
R42	3	3	3	3	3	3	3	3	3	4	4	3	3	3	3	3	3	3	3	59
R43	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	2	2	2	3	53
R44	3	3	3	3	3	3	3	3	4	3	4	3	3	2	3	3	1	3	3	56
R45	3	4	4	4	2	4	3	3	4	4	4	4	4	2	4	3	1	2	4	63
R46	3	3	3	3	3	3	3	3	4	4	4	3	3	3	3	2	2	2	3	57
R47	4	4	4	4	4	4	3	3	4	3	3	4	4	3	4	4	4	4	1	68
R48	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	56
R49	4	4	4	4	3	4	3	4	4	4	4	3	4	2	3	2	2	3	3	64
R50	4	4	4	4	4	4	4	4	2	4	4	3	3	2	3	3	2	3	3	64
R51	4	3	4	4	3	3	3	4	4	3	4	3	4	2	3	2	2	3	3	61
R52	4	4	4	4	4	4	3	3	3	3	4	3	3	2	3	2	3	2	2	60
R53	4	4	4	3	3	4	4	4	4	4	4	4	3	3	3	3	3	3	3	67
R54	4	4	3	3	3	3	3	3	3	4	4	3	3	2	3	3	3	2	3	59
R55	4	4	4	4	4	4	4	4	4	4	4	3	4	3	3	4	3	2	4	70
R56	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	56
R57	4	3	4	4	3	4	4	3	4	4	4	3	3	4	3	3	3	3	3	66
R58	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	2	2	3	68

R59	3	3	3	3	4	4	4	4	4	3	3	4	4	2	4	4	3	3	3	65
R60	4	3	4	3	3	4	4	4	3	4	4	4	3	3	3	2	3	3	3	64
R61	4	4	4	4	3	4	4	4	3	3	4	3	3	3	4	3	3	3	3	66
R62	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	57
R63	4	3	3	3	4	4	4	3	4	3	3	3	3	3	3	2	2	3	3	60
R64	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	57
R65	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3	4	3	3	59
R66	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	57
R67	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	2	3	4	4	65
R68	4	4	4	3	4	4	4	4	4	4	4	4	3	2	2	4	2	3	4	67
R69	4	4	4	4	4	4	4	4	4	4	4	4	3	2	3	3	3	3	3	68
R70	4	4	4	4	3	4	4	4	4	4	4	3	4	4	4	3	3	3	4	71
R71	3	3	3	3	2	3	3	3	3	3	3	3	4	3	3	3	3	4	4	59
R72	4	4	4	4	3	4	4	3	4	4	4	3	3	2	3	3	2	4	3	65
R73	3	3	3	3	2	2	3	3	3	3	3	3	3	3	2	3	3	2	3	53
R74	4	3	4	4	2	3	3	4	4	3	3	3	3	2	2	2	3	3	3	58
R75	4	4	4	4	4	4	4	4	3	4	4	3	4	4	4	3	3	3	3	70
R76	4	4	3	4	3	4	4	3	3	3	3	3	4	1	3	3	3	3	3	61
R77	4	4	4	4	4	4	3	3	3	3	4	3	4	2	3	3	2	2	3	62
R78	3	3	3	2	3	2	3	3	3	3	3	3	2	3	3	2	3	3	3	53
R79	4	4	3	3	3	4	4	4	4	4	4	4	4	3	3	3	2	3	3	66
R80	4	3	4	4	3	3	4	4	4	3	4	4	4	2	3	2	3	3	3	64
R81	4	4	4	4	3	4	4	4	4	4	4	4	4	2	3	3	2	2	3	66
R82	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2	3	1	2	4	66
R83	4	4	4	3	3	3	3	3	3	4	4	3	3	2	2	2	2	2	3	57

3. Variable of Family Environment

Data of Variable Family Environment																				
Respondent	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	Total
R1	3	3	3	3	2	3	3	3	3	3	3	3	3	4	3	3	3	3	2	56
R2	3	3	3	3	2	3	2	3	3	3	2	2	3	2	3	3	3	3	3	52
R3	3	3	3	3	4	3	2	2	2	3	2	3	3	1	3	3	3	3	3	52
R4	4	3	4	3	2	3	3	2	4	3	2	1	4	1	4	4	3	3	4	57
R5	3	3	3	3	3	4	3	3	3	3	3	3	3	2	3	3	2	2	3	55
R6	3	3	3	3	2	3	3	3	3	3	3	3	2	3	3	3	4	4	2	56
R7	4	3	3	3	2	3	4	3	3	4	2	1	4	2	4	4	3	3	2	57
R8	4	3	4	2	3	3	4	3	3	4	3	3	4	3	4	4	4	4	4	66
R9	4	3	3	3	3	4	3	3	3	4	3	2	3	2	3	3	3	3	4	59
R10	3	3	3	2	2	3	1	3	3	3	1	1	2	1	3	3	2	2	2	43
R11	3	3	3	3	3	4	2	3	3	4	2	2	3	2	3	3	2	4	4	56
R12	4	3	2	3	2	4	2	3	4	3	1	2	3	1	3	3	3	3	2	51
R13	4	3	3	3	3	3	3	4	3	3	3	4	3	3	3	3	4	3	3	61
R14	3	3	3	3	2	3	4	3	3	3	3	2	3	2	4	3	3	3	4	57
R15	4	4	4	4	1	3	3	3	3	3	2	2	4	2	4	4	3	4	4	61
R16	4	4	3	3	2	4	1	3	3	3	1	1	3	1	3	3	3	3	1	49
R17	4	4	4	4	3	3	3	3	3	3	2	1	3	1	3	3	3	3	2	55
R18	3	3	3	4	4	4	3	3	3	3	2	2	3	2	3	3	3	3	3	57
R19	3	3	3	3	2	3	3	2	3	2	2	2	3	2	3	3	2	2	3	49
R20	3	4	4	3	2	3	2	2	2	2	4	2	4	2	4	4	3	2	3	55
R21	3	4	4	3	2	3	4	2	4	4	2	1	3	1	4	4	3	3	4	58
R22	3	4	3	3	2	3	4	2	3	3	4	2	3	2	4	3	3	3	4	58

R23	4	4	4	4	4	4	1	4	4	4	4	4	3	2	4	4	4	4	2	68
R24	4	3	3	3	2	4	3	3	3	4	3	3	3	3	4	4	3	4	4	63
R25	4	4	4	3	2	4	3	3	3	3	2	2	3	2	3	3	3	3	3	57
R26	3	3	3	3	2	3	3	3	3	3	2	2	3	2	3	3	3	3	3	53
R27	4	4	4	4	3	4	2	3	3	3	3	2	2	2	3	3	4	4	2	59
R28	4	4	4	2	2	3	3	2	2	2	2	2	3	2	3	3	3	2	3	51
R29	4	4	4	4	2	4	3	3	4	3	3	3	4	2	3	3	3	3	3	62
R30	4	4	4	3	1	2	2	4	4	3	1	2	3	1	3	3	3	3	1	51
R31	4	4	4	4	3	4	4	3	3	4	4	3	4	2	4	4	4	4	3	69
R32	4	4	4	4	2	4	4	4	4	3	3	3	4	2	4	4	4	4	4	69
R33	4	4	4	4	3	4	2	4	4	4	1	1	3	1	3	3	4	3	3	59
R34	3	3	3	3	3	3	3	2	3	2	2	2	3	2	3	3	3	2	2	50
R35	3	3	3	3	2	2	2	2	3	3	2	2	3	1	3	2	2	2	2	45
R36	4	4	4	4	2	3	3	3	3	3	2	2	3	2	3	3	3	3	2	56
R37	4	4	4	4	3	4	3	3	3	3	3	3	4	3	3	3	3	3	3	63
R38	4	4	4	4	4	4	4	4	4	4	3	4	4	4	3	3	3	3	3	70
R39	3	3	3	3	2	3	3	3	3	3	3	3	3	3	4	3	3	3	3	57
R40	3	3	3	3	2	3	2	3	3	3	2	2	3	2	3	3	2	2	2	49
R41	3	4	4	4	2	3	4	3	3	4	2	2	3	2	4	4	3	3	3	60
R42	3	3	3	3	2	3	3	3	3	3	2	2	3	3	3	3	3	3	3	54
R43	3	2	2	3	1	3	3	3	3	3	2	3	4	1	3	3	3	2	3	50
R44	3	3	3	3	1	3	3	1	2	2	3	2	3	2	3	3	2	4	4	50
R45	4	4	2	4	2	3	3	3	2	4	3	3	3	2	3	3	3	2	3	56
R46	3	2	3	3	2	3	2	3	3	3	1	1	2	1	3	3	3	3	1	45
R47	4	4	4	4	1	2	1	3	3	1	1	1	3	1	3	4	4	4	4	52

R48	4	4	4	3	3	4	2	3	3	4	2	2	3	2	3	3	4	2	2	57
R49	3	3	3	3	3	4	2	3	3	3	2	1	2	1	2	2	2	2	1	45
R50	3	2	2	3	2	3	3	3	4	3	2	3	3	3	3	4	4	3	4	57
R51	4	3	3	3	3	3	1	3	3	3	1	1	3	1	2	3	3	3	2	48
R52	3	3	3	3	2	3	3	2	3	2	2	3	3	4	4	4	3	3	3	56
R53	4	3	3	3	2	4	3	3	3	3	2	4	2	3	4	4	4	4	4	62
R54	3	3	3	3	2	3	2	2	2	2	2	2	3	2	3	3	3	2	2	47
R55	4	4	4	2	2	3	3	3	3	3	2	2	3	2	4	4	3	3	4	58
R56	3	3	2	3	2	3	3	3	3	3	3	2	3	2	3	3	3	3	3	53
R57	4	3	3	3	2	3	3	3	3	2	3	3	3	3	3	4	3	3	3	57
R58	4	4	4	4	2	3	3	3	3	4	2	2	3	3	3	3	3	3	2	58
R59	4	4	4	3	2	3	3	2	2	3	2	2	4	2	4	3	3	4	3	57
R60	3	3	2	3	2	2	3	3	3	2	2	3	4	2	3	3	2	3	3	51
R61	3	4	3	3	2	2	3	3	3	3	2	2	3	2	3	3	2	3	2	51
R62	3	3	3	3	2	3	3	2	2	2	2	1	2	1	3	3	2	2	3	45
R63	4	3	2	3	2	3	2	2	2	2	2	2	3	2	3	3	2	2	3	47
R64	3	3	3	3	2	3	2	2	2	2	2	1	3	1	3	3	3	3	3	47
R65	3	3	3	2	2	2	3	2	2	2	2	2	3	2	2	3	3	3	3	47
R66	3	3	3	3	2	3	3	3	3	3	3	2	3	2	3	3	4	4	3	56
R67	4	2	2	3	4	4	4	2	4	4	4	1	3	2	3	3	4	3	2	58
R68	4	4	4	3	2	4	4	4	4	4	3	4	4	4	4	4	4	4	4	72
R69	4	3	3	4	3	4	4	3	3	3	3	2	4	2	4	4	4	4	4	65
R70	3	3	3	2	2	3	3	2	2	2	3	2	3	2	3	3	3	3	2	49
R71	4	4	4	4	2	4	1	3	3	3	2	2	3	1	2	3	3	2	2	52
R72	4	3	3	3	2	3	3	2	3	3	3	3	3	2	3	3	3	3	3	55

R73	3	3	3	2	2	3	2	3	3	3	2	2	3	2	3	3	3	3	3	51
R74	3	3	3	3	2	3	2	3	3	3	2	1	2	1	2	2	3	2	2	45
R75	4	4	4	4	3	4	2	3	3	3	2	2	1	2	4	4	4	3	3	59
R76	3	4	3	3	2	2	2	3	3	2	2	1	3	1	3	3	2	3	3	48
R77	4	3	3	3	2	3	3	3	3	3	2	2	3	2	3	3	3	3	2	53
R78	3	3	3	3	1	3	3	3	3	3	2	3	3	3	2	3	3	3	3	53
R79	4	4	4	3	3	3	3	3	3	2	2	2	3	2	3	3	3	3	3	56
R80	3	3	3	3	2	3	4	3	3	3	3	2	3	2	3	3	3	3	2	54
R81	3	4	3	2	1	2	4	2	2	2	1	1	4	1	3	2	3	2	1	43
R82	3	3	3	2	2	2	3	2	2	2	2	2	4	2	3	4	2	3	3	49
R83	4	4	4	3	3	4	2	2	4	4	2	1	3	1	3	3	3	3	3	56
R84	3	3	3	3	2	3	3	2	2	3	2	2	3	2	3	3	2	3	3	50
R85	4	4	4	3	3	4	2	2	3	3	2	2	3	2	3	3	3	3	3	56
R86	3	3	3	3	2	3	3	3	3	2	2	2	3	2	3	3	3	2	3	51
R87	3	3	3	3	3	3	2	3	3	2	2	2	3	2	3	3	2	2	2	49
R88	3	3	3	2	2	2	2	2	3	2	2	2	3	2	3	3	2	2	2	45
R89	3	3	3	2	2	3	2	2	2	3	3	3	3	3	3	3	3	3	3	52
R90	4	4	4	4	1	3	1	4	4	2	3	1	3	1	4	4	4	4	4	59
R91	4	2	2	3	3	3	4	3	3	3	2	4	4	2	4	4	3	3	4	60
R92	3	3	3	3	2	3	3	3	3	3	2	2	3	1	3	3	3	3	2	51
R93	4	3	2	3	3	4	4	3	3	3	3	2	3	3	4	3	3	4	3	60
R94	4	3	4	4	4	4	4	3	4	3	3	3	3	3	4	4	4	3	3	67
R95	4	2	3	4	1	2	4	2	4	4	1	3	4	1	4	4	3	3	4	57
R96	4	4	3	3	2	3	2	3	3	3	1	2	3	1	3	3	4	2	3	52
R97	4	3	3	3	2	4	2	4	3	3	4	4	4	3	4	3	3	3	4	63

R98	3	3	3	2	2	3	2	2	3	2	2	1	3	1	3	3	2	2	1	43
R99	4	4	4	3	2	4	3	4	4	4	2	2	3	2	3	4	3	3	3	61
R100	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3	3	3	3	54
R101	3	4	4	3	2	2	2	2	4	3	2	2	4	1	3	3	2	4	3	53
R102	3	4	4	3	2	2	2	3	3	2	2	2	3	1	3	3	2	3	2	49
R103	3	3	3	4	1	4	3	2	3	2	3	2	3	4	4	4	3	3	3	57
R104	3	3	3	3	2	3	3	3	3	3	2	2	3	2	3	3	2	2	2	50
R105	3	3	3	3	2	3	3	2	2	2	2	2	3	2	3	3	3	3	3	50
R106	3	4	4	3	1	3	2	3	3	3	2	2	2	2	3	3	4	2	2	51
R107	4	3	3	4	3	4	3	3	3	4	3	3	3	3	4	3	3	3	3	62
R108	3	3	3	2	2	4	3	4	4	3	2	2	4	2	4	4	2	3	3	57
R109	4	4	4	4	2	3	3	3	3	3	3	2	3	2	4	4	3	3	3	60
R110	4	4	3	3	3	4	3	4	4	3	3	3	3	3	3	3	3	3	3	62
R111	3	3	3	3	2	3	2	2	2	3	2	1	3	1	3	3	3	3	3	48
R112	2	3	3	2	2	2	3	2	2	2	2	2	3	2	2	3	2	2	2	43
R113	4	3	3	3	3	4	3	3	3	3	3	2	3	2	3	3	3	3	3	57
R114	3	3	3	3	2	3	2	3	2	2	2	2	3	2	3	3	3	2	2	48
R115	4	3	3	3	2	3	2	3	3	3	4	4	4	4	4	4	4	3	4	64
R116	4	3	3	3	2	4	3	3	3	3	3	2	3	2	4	4	3	3	3	58
R117	4	3	3	3	3	3	3	3	3	3	3	2	3	2	3	3	3	3	3	56
R118	3	3	3	3	3	3	4	2	3	2	3	2	3	2	4	3	3	3	3	55
R119	4	4	4	4	3	3	4	3	3	4	4	3	4	2	4	4	4	4	3	68
R120	4	3	3	3	3	3	2	3	3	2	2	2	3	2	3	3	2	3	3	52
R121	3	4	4	3	3	3	3	4	4	4	3	2	3	2	3	3	3	3	3	60
R122	3	3	3	3	2	3	3	2	4	3	3	2	3	3	3	3	3	3	2	54

R123	3	3	3	3	3	3	3	3	3	3	3	2	3	2	3	3	2	3	3	54
R124	3	3	3	2	3	3	2	3	3	3	2	1	3	1	3	3	3	3	2	49
R125	3	3	3	3	2	3	2	2	2	3	2	1	3	2	3	3	3	3	49	
R126	4	4	4	4	2	3	2	3	3	3	3	2	3	1	3	3	3	3	56	
R127	4	4	4	4	3	4	4	4	4	4	3	4	4	4	4	4	4	4	74	
R128	4	4	3	2	2	4	2	3	3	3	2	2	3	2	3	3	3	3	54	
R129	4	3	3	3	2	3	4	3	3	3	3	2	4	2	4	4	3	3	59	
R130	3	3	3	4	3	4	3	3	3	3	3	2	4	2	3	3	3	3	59	
R131	4	2	3	2	1	2	3	2	2	1	2	1	3	1	2	2	4	3	43	
R132	4	2	2	4	2	3	3	2	3	3	2	2	3	2	4	3	2	2	51	
Total	460	435	426	409	299	420	365	370	397	384	312	284	411	265	426	425	395	389	375	7247

APPENDIX 3:

1. Data Descriptions

2. Analysis Prerequisites

Test

A. Data Descriptions

Data Statistic

		Minat Mahasiswa Menjadi Guru Akuntansi	Persepsi Mahasiswa Tentang Profesi Guru	Lingkungan Keluarga
N	Valid	132	132	132
	Missing	0	0	0
Mean		53.2576	63.5985	54.9015
Std. Error of Mean		.51077	.50568	.55881
Median		53.5000	64.0000	55.0000
Mode		54.00	64.00	57.00
Std. Deviation		5.86830	5.80978	6.42022
Variance		34.437	33.754	41.219
Range		31.00	23.00	31.00
Minimum		36.00	53.00	43.00
Maximum		67.00	76.00	74.00
Sum		7030.00	8395.00	7247.00

(sumber: data primer diolah menggunakan program aplikasi statistika)

1. Variabel Minat Mahasiswa Menjadi Guru Akuntansi

- a. Menyusun Tabel Distribusi Frekuensi Minat Mahasiswa Menjadi Guru Akuntansi

Distribusi frekuensi Minat Mahasiswa Menjadi Guru Akuntansi disusun dengan langkah-langkah sebagai berikut:

- 1) Menentukan jumlah kelas interval

$$\begin{aligned}\text{Jumlah kelas interval (K)} &= 1 + 3,3 \log n \\ &= 1 + 3,3 \log 132 \\ &= 1 + 6,99 \\ &= 7,99 \text{ dibulatkan ke atas menjadi } 8\end{aligned}$$

- 2) Menentukan rentang kelas (*range*)

$$\begin{aligned}\text{Rentang kelas (R)} &= (\text{nilai tertinggi} - \text{nilai terendah}) + 1 \\ &= (67 - 36) + 1 \\ &= 32\end{aligned}$$

Menentukan panjang kelas interval

$$\begin{aligned} \text{Panjang kelas (P)} &= \text{Rentang kelas} : \text{Interval kelas} \\ &= 32 : 8 \\ &= 4 \end{aligned}$$

3) Menyusun Tabel Distribusi Frekuensi Minat Mahasiswa Menjadi Guru Akuntansi

No.	Interval Kelas	Frekuensi
1.	36 – 39	3
2.	40 – 43	2
3.	44 – 47	16
4.	48 – 51	22
5.	52 – 55	42
6.	56 – 59	25
7.	60 – 63	19
8.	64 – 67	3
	Jumlah	132

b. Menyusun Kategori Kecenderungan Minat Mahasiswa Menjadi Guru Akuntansi

Pengkategorian kecenderungan variabel Minat Mahasiswa Menjadi Guru Akuntansi dapat dibagi menjadi empat kategori seperti berikut:

No.	Rumus	Kategori
1	$X \geq Mi + 1,5 SDi$	Sangat Tinggi
2	$Mi \leq X < (Mi + 1,5 SDi)$	Tinggi
3	$(Mi - 1,5 SDi) \leq X < Mi$	Rendah
4	$X < Mi - 1,5 SDi$	Sangat Rendah

Nilai Mean Ideal (Mi) dan Standar Deviasi Ideal (SDi), yaitu:

$$\begin{aligned} \text{Mean Ideal} &= \frac{1}{2} (\text{skor tertinggi} + \text{skor terendah}) \\ &= \frac{1}{2} (67 + 36) \\ &= 51,5 \end{aligned}$$

$$\begin{aligned} \text{Standar Deviasi Ideal} &= \frac{1}{6} (\text{skor tertinggi} - \text{skor terendah}) \\ &= \frac{1}{6} (67 - 36) \\ &= 5,16 \end{aligned}$$

$$1.5 (SDi) = 1,5 (5,16) = 7,74 \text{ dibulatkan menjadi } 8$$

Empat kategori kecenderungan variabel Minat Mahasiswa Menjadi Guru Akuntansi jika dideskripsikan ke dalam data menjadi sebagai berikut:

Sangat tinggi : $X \geq Mi + 1,5 SDi$

$$X \geq 51,5 + 8$$

$$X \geq 59,5$$

Tinggi : $Mi \leq X < (Mi + 1,5 SDi)$

$$51,5 \leq X < (51,5 + 8)$$

$$51,5 \leq X < 59$$

Rendah : $(Mi - 1,5 SDi) \leq X < Mi$

$$(51,5 - 8) \leq X < 51,5$$

$$43,5 \leq X < 51,5$$

Sangat Rendah: $X < (Mi - 1,5 SDi)$

$$X < 43,5$$

Berdasarkan perhitungan di atas, pengkategorian Minat Mahasiswa Menjadi Guru Akuntansi adalah sebagai berikut:

Tabel Identifikasi Kategori Minat Mahasiswa Menjadi Guru Akuntansi

No	Kelas Interval	Rentang Skor	Frekuensi	%	Kategori
1.	$X \geq 59,5$	$\geq 59,5$	22	16,67%	Sangat Tinggi
2.	$51,5 \leq X < 59,5$	$51,5 - 59,5$	67	50,75%	Tinggi
3.	$43,5 \leq X < 51,5$	$43,5 - 51,5$	38	28,78%	Rendah
4.	$X < 43,5$	$\leq 43,5$	5	3,80 %	Sangat Rendah
			132	100%	

Sumber: Data primer yang diolah

2. Variabel Persepsi Mahasiswa Tentang Profesi Guru

- a. Menyusun Tabel Distribusi Frekuensi Persepsi Mahasiswa Tentang Profesi Guru

Distribusi frekuensi Persepsi Mahasiswa Tentang Profesi Guru disusun dengan langkah-langkah sebagai berikut:

1) Menentukan jumlah kelas interval

$$\begin{aligned} \text{Jumlah kelas interval (K)} &= 1 + 3,3 \log n \\ &= 1 + 3,3 \log 132 \\ &= 7,99 \text{ dibulatkan ke atas menjadi } 8 \end{aligned}$$

2) Menentukan rentang kelas (*range*)

$$\begin{aligned} \text{Rentang kelas (R)} &= (\text{nilai tertinggi} - \text{nilai terendah}) + 1 \\ &= (76 - 53) + 1 \\ &= 24 \end{aligned}$$

3) Menentukan panjang kelas interval

$$\begin{aligned} \text{Panjang kelas (P)} &= \text{Rentang kelas} : \text{Interval kelas} \\ &= 24 : 8 \\ &= 3 \end{aligned}$$

4) Menyusun Tabel Distribusi Frekuensi Persepsi Mahasiswa Tentang Profesi Guru

No.	Interval Kelas	Frekuensi
1.	53 – 55	12
2.	56 – 58	15
3.	59 – 61	23
4.	62 – 64	22
5.	65 – 67	23
6.	68 – 70	18
7.	71 – 73	15
8.	74 – 76	4
	Jumlah	132

b. Menyusun Kategori Kecenderungan Persepsi Mahasiswa Tentang Profesi Guru

Pengkategorian kecenderungan variable Persepsi Mahasiswa Tentang Profesi Guru dapat dibagi menjadi empat kategori yang telah dimodifikasi, yaitu seperti berikut:

No.	Rumus	Kategori
1	$X \geq Mi + 1,5 SDi$	Sangat Baik
2	$Mi \leq X < (Mi + 1,5 SDi)$	Baik
3	$(Mi - 1,5 SDi) \leq X < Mi$	Kurang Baik
4	$X < Mi - 1,5 SDi$	Tidak Baik

Nilai Mean Ideal (Mi) dan Standar Deviasi Ideal (SDi), yaitu:

$$\begin{aligned} \text{Mean Ideal} &= \frac{1}{2} (\text{skor tertinggi} + \text{skor terendah}) \\ &= \frac{1}{2} (76 + 53) \\ &= 64,5 \end{aligned}$$

$$\begin{aligned} \text{Standar Deviasi Ideal} &= \frac{1}{6} (\text{skor tertinggi} - \text{skor terendah}) \\ &= \frac{1}{6} (76 - 53) \\ &= 3,83 \end{aligned}$$

$$\begin{aligned} 1.5 (SDi) &= 1,5 (3,83) \\ &= 5,74 \text{ dibulatkan menjadi } 6 \end{aligned}$$

Empat kategori kecenderungan variable Persepsi Mahasiswa Tentang Profesi Guru jika dideskripsikan ke dalam data menjadi sebagai berikut:

$$\begin{aligned} \text{Sangat Baik} &: X \geq Mi + 1,5 SDi \\ &X \geq 64,5 + 6 \\ &X \geq 70,5 \end{aligned}$$

$$\begin{aligned} \text{Baik} &: Mi \leq X < (Mi + 1,5 SDi) \\ &64,5 \leq X < 70,5 \end{aligned}$$

$$\begin{aligned} \text{Kurang Baik} &: (Mi - 1,5 SDi) \leq X < Mi \\ &58,5 \leq X < 64,5 \end{aligned}$$

$$\begin{aligned} \text{Tidak Baik} &: X < (Mi - 1,5 SDi) \\ &X < 58,5 \end{aligned}$$

Berdasarkan perhitungan di atas, pengkategorian Persepsi Mahasiswa Tentang Profesi Guru adalah sebagai berikut:

Tabel Identifikasi Kategori Persepsi Mahasiswa Tentang Profesi Guru

No .	Kelas Interval	Rentang Skor	Frekuensi	%	Kategori
1.	$X \geq 70,5$	$\geq 70,5$	19	14,40%	Sangat Baik
2.	$64,5 \leq X < 70,5$	$64,5 - 70,5$	41	31,06%	Baik
3.	$58,5 \leq X < 64,5$	$58,5 - 64,5$	45	34,09%	Kurang Baik
4.	$X < 58,5$	$\leq 58,5$	27	20,45%	Tidak Baik
			132	100%	

Sumber: Data primer yang diolah

3. Variabel Lingkungan Keluarga

a. Menyusun Tabel Distribusi Frekuensi Lingkungan Keluarga

Distribusi frekuensi Lingkungan Keluarga disusun dengan langkah-langkah sebagai berikut:

1) Menentukan jumlah kelas interval

$$\begin{aligned}
 \text{Jumlah kelas interval (K)} &= 1 + 3,3 \log n \\
 &= 1 + 3,3 \log 132 \\
 &= 1 + 6,99 \\
 &= 7,99 \text{ dibulatkan ke atas menjadi } 8
 \end{aligned}$$

2) Menentukan rentang kelas (*range*)

$$\begin{aligned}
 \text{Rentang kelas (R)} &= (\text{nilai tertinggi} - \text{nilai terendah}) + 1 \\
 &= (74 - 43) + 1 \\
 &= 32
 \end{aligned}$$

3) Menentukan panjang kelas interval

$$\begin{aligned}
 \text{Panjang kelas (P)} &= \text{Rentang kelas} : \text{Interval kelas} \\
 &= 32 : 8 \\
 &= 4
 \end{aligned}$$

4) Menyusun Tabel Distribusi Frekuensi Lingkungan Keluarga

No.	Interval Kelas	Frekuensi
1.	43 – 46	11
2.	47 – 50	23
3.	51 – 54	28
4.	55 – 58	37
5.	59 – 62	19

No.	Interval Kelas	Frekuensi
6.	63 – 66	6
7.	67 – 70	6
8.	71 – 74	2
	Jumlah	132

b. Menyusun Kategori Kecenderungan Lingkungan Keluarga

Pengkategorian kecenderungan variabel Lingkungan Keluarga dapat dibagi menjadi empat kategori setelah dilakukan modifikasi, yaitu sebagai berikut:

No.	Rumus	Kategori
1	$X \geq Mi + 1,5 SDi$	Sangat Mendukung
2	$Mi \leq X < (Mi + 1,5 SDi)$	Mendukung
3	$(Mi - 1,5 SDi) \leq X < Mi$	Kurang Mendukung
4	$X < Mi - 1,5 SDi$	Tidak Mendukung

Nilai Mean Ideal (Mi) dan Standar Deviasi Ideal (SDi), yaitu:

$$\begin{aligned} \text{Mean Ideal} &= \frac{1}{2} (\text{skor tertinggi} + \text{skor terendah}) \\ &= \frac{1}{2} (74 + 43) \\ &= 58,5 \end{aligned}$$

$$\begin{aligned} \text{Standar Deviasi Ideal} &= \frac{1}{6} (\text{skor tertinggi} - \text{skor terendah}) \\ &= \frac{1}{6} (74 - 43) \\ &= 5,16 \end{aligned}$$

$$\begin{aligned} 1.5 (SDi) &= 1,5 (5,16) \\ &= 7,74 \text{ dibulatkan menjadi } 8 \end{aligned}$$

Empat kategori kecenderungan variable Lingkungan Keluarga jika dideskripsikan ke dalam data menjadi sebagai berikut:

$$\begin{aligned} \text{Sangat Mendukung} &: X \geq Mi + 1,5 SDi \\ &X \geq 58,5 + 8 \\ &X \geq 66,5 \end{aligned}$$

$$\begin{aligned} \text{Mendukung} &: Mi \leq X < (Mi + 1,5 SDi) \\ &58,5 \leq X < (58,5 + 8) \\ &58,5 \leq X < 66,5 \end{aligned}$$

Cukup Mendukung : $(Mi - 1,5 SDi) \leq X < Mi$

$$(58,5 - 8) \leq X < 58,5$$

$$50,5 \leq X < 58,5$$

Kurang Mendukung : $X < (Mi - 1,5 SDi)$

$$X < (58,5 - 8)$$

$$X < 50,5$$

Berdasarkan perhitungan di atas, pengkategorian Lingkungan Keluarga adalah sebagai berikut:

Tabel Identifikasi Kategori Lingkungan Keluarga

No.	Kelas Interval	Rentang Skor	Frekuensi	%	Kategori
1.	$X \geq 66,5$	$\geq 66,5$	8	6%	Sangat Mendukung
2.	$58,5 \leq X < 66,5$	$58,5 - 66,5$	25	19%	Mendukung
3.	$50,5 \leq X < 58,5$	$50,5 - 58,5$	65	49,25%	Kurang Mendukung
4.	$X < 50,5$	$\leq 50,5$	34	25,75%	Tidak Mendukung
			132	100%	

Sumber: Data primer yang diolah

B. Uji Prasyarat Analisis

1. Normalitas Test

One-Sample Kolmogorov-Smirnov Test

		Persepsi Mahasiswa Tentang Guru	Minat Menjadi Guru Akuntansi	Lingkungan Keluarga
N		132	132	132
Normal Parameters ^a	Mean	63.5985	53.2576	54.9015
	Std. Deviation	5.80978	5.86830	6.42022
Most Extreme Differences	Absolute	.069	.089	.076
	Positive	.069	.063	.076
	Negative	-.069	-.089	-.060
Kolmogorov-Smirnov Z		.796	1.027	.878
Asymp. Sig. (2-tailed)		.551	.242	.424

a. Test distribution is Normal.

2. Linearity Test

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Minat Menjadi Guru * Persepsi Mahasiswa Tentang Guru	Between Groups	(Combined)	1539.450	22	69.975	2.567	.001
		Linearity	671.905	1	671.905	24.644	.000
		Deviation from Linearity	867.545	21	41.312	1.515	.087
Within Groups			2971.793	109	27.264		
Total			4511.242	131			

Measures of Association

	R	R Squared	Eta	Eta Squared
Minat Menjadi Guru * Persepsi Mahasiswa Tentang Guru	.386	.149	.584	.341

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Minat Menjadi Guru Akuntansi * Lingkungan Keluarga	Between Groups	(Combined)	1390.279	29	47.941	1.549	.057
		Linearity	424.021	1	424.021	13.702	.000
		Deviation from Linearity	966.257	28	34.509	1.115	.337
Within Groups			3156.471	102	30.946		
Total			4546.750	131			

Measures of Association

	R	R Squared	Eta	Eta Squared
Minat Menjadi Guru Akuntansi * Lingkungan Keluarga	.305	.093	.553	.306

3. Multicollinearity Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	26.201	5.435		4.821	.000		
Persepsi Mahasiswa	.305	.094	.303	3.258	.001	.751	1.332
Lingkungan Keluarga	.140	.084	.154	1.655	.100	.751	1.332

a. Dependent Variable: Minat Menjadi Guru Akuntansi

4. Heteroskedastisitas Test

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	106.519	2	53.259	1.876	.157 ^a
	Residual	3633.087	128	28.383		
	Total	3739.606	130			

a. Predictors: (Constant), Lingkungan Keluarga, Persepsi Mahasiswa

b. Dependent Variable: Res2

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-6.419	5.351		-1.200	.232
	Persepsi Mahasiswa	.179	.093	.195	1.933	.055
	Lingkungan Keluarga	-.090	.083	-.109	-1.081	.282

a. Dependent Variable: Res2

APPENDIX 4:

Hypothesis Test

A. Hypothesis Test 1

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Persepsi Mahasiswa Tentang Guru ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Minat Menjadi Guru Akuntansi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.386 ^a	.149	.142	5.43446

a. Predictors: (Constant), Persepsi Mahasiswa Tentang Guru

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	671.905	1	671.905	22.751	.000 ^a
	Residual	3839.338	130	29.533		
	Total	4511.242	131			

a. Predictors: (Constant), Persepsi Mahasiswa Tentang Guru

b. Dependent Variable: Minat Menjadi Guru Akuntansi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	28.466	5.219		5.454	.000
	Persepsi Mahasiswa Tentang Guru	.390	.082	.386	4.770	.000

a. Dependent Variable: Minat Menjadi Guru Akuntansi

B. Hypothesis Test 2

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Lingkungan Keluarga ^a		.Enter

a. All requested variables entered.

b. Dependent Variable: Minat Menjadi Guru Akuntansi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.305 ^a	.093	.086	5.631

a. Predictors: (Constant), Lingkungan Keluarga

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	424.021	1	424.021	13.370	.000 ^a
	Residual	4122.729	130	31.713		
	Total	4546.750	131			

a. Predictors: (Constant), Lingkungan Keluarga

b. Dependent Variable: Minat Menjadi Guru Akuntansi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	38.060	4.183		9.099	.000
	Lingkungan Keluarga	.277	.076	.305	3.657	.000

a. Dependent Variable: Minat Menjadi Guru Akuntansi

C. Hypothesis Test 3

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.403 ^a	.162	.149	5.434

a. Predictors: (Constant), Lingkungan Keluarga, Persepsi Mahasiswa

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	737.476	2	368.738	12.487	.000 ^a
	Residual	3809.274	129	29.529		
	Total	4546.750	131			

a. Predictors: (Constant), Lingkungan Keluarga, Persepsi Mahasiswa

b. Dependent Variable: Minat Menjadi Guru Akuntansi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	26.201	5.435		4.821	.000
	Persepsi Mahasiswa	.305	.094	.303	3.258	.001
	Lingkungan Keluarga	.140	.084	.154	1.655	.100

a. Dependent Variable: Minat Menjadi Guru Akuntansi

APPENDIX 5:

1. Relative Contribution
2. Effective Contribution

Menghitung Sumbangan Relatif dan Sumbangan Efektif

Responden	X ₁	X ₂	Y	X ₁ Y	X ₂ Y	Y ²
1	56	56	52	2912	2912	2704
2	55	52	52	2860	2704	2704
3	64	52	49	3136	2548	2401
4	63	57	52	3276	2964	2704
5	55	55	49	2695	2695	2401
6	57	56	54	3078	3024	2916
7	65	57	51	3315	2907	2601
8	70	66	57	3990	3762	3249
9	67	59	60	4020	3540	3600
10	56	40	44	2464	1760	1936
11	61	56	52	3172	2912	2704
12	63	51	56	3528	2856	3136
13	61	61	54	3294	3294	2916
14	59	57	48	2832	2736	2304
15	70	61	56	3920	3416	3136
16	66	49	36	2376	1764	1296
17	65	55	52	3380	2860	2704
18	60	57	55	3300	3135	3025
19	59	49	53	3127	2597	2809
20	70	55	61	4270	3355	3721
21	60	58	54	3240	3132	2916
22	62	58	54	3348	3132	2916
23	64	68	46	2944	3128	2116
24	68	63	44	2992	2772	1936
25	64	57	54	3456	3078	2916
26	56	53	50	2800	2650	2500
27	70	59	56	3920	3304	3136
28	61	51	47	2867	2397	2209
29	68	62	56	3808	3472	3136
30	71	51	45	3195	2295	2025
31	64	69	54	3456	3726	2916
32	74	69	67	4958	4623	4489
33	76	59	35	2660	2065	1225
34	55	50	44	2420	2200	1936
35	51	45	51	2601	2295	2601
36	62	56	48	2976	2688	2304
37	65	63	55	3575	3465	3025
38	76	70	46	3496	3220	2116

39	60	57	52	3120	2964	2704
40	68	49	57	3876	2793	3249
41	76	60	60	4560	3600	3600
42	59	54	53	3127	2862	2809
43	53	50	51	2703	2550	2601
44	56	50	53	2968	2650	2809
45	63	56	54	3402	3024	2916
46	57	45	40	2280	1800	1600
47	68	52	44	2992	2288	1936
48	56	57	39	2184	2223	1521
49	64	45	57	3648	2565	3249
50	64	57	45	2880	2565	2025
51	61	48	45	2745	2160	2025
52	60	56	53	3180	2968	2809
53	67	62	58	3886	3596	3364
54	59	47	53	3127	2491	2809
55	70	58	63	4410	3654	3969
56	56	53	48	2688	2544	2304
57	66	57	50	3300	2850	2500
58	68	58	50	3400	2900	2500
59	65	57	54	3510	3078	2916
60	64	51	56	3584	2856	3136
61	66	51	54	3564	2754	2916
62	57	45	49	2793	2205	2401
63	60	47	49	2940	2303	2401
64	57	47	54	3078	2538	2916
65	59	47	52	3068	2444	2704
66	57	56	53	3021	2968	2809
67	65	58	54	3510	3132	2916
68	67	72	55	3685	3960	3025
69	68	65	62	4216	4030	3844
70	71	49	53	3763	2597	2809
71	59	52	56	3304	2912	3136
72	65	55	60	3900	3300	3600
73	53	51	47	2491	2397	2209
74	58	45	53	3074	2385	2809
75	70	59	51	3570	3009	2601
76	61	48	46	2806	2208	2116
77	62	53	59	3658	3127	3481
78	53	53	52	2756	2756	2704
79	66	56	58	3828	3248	3364

80	64	54	50	3200	2700	2500
81	66	43	56	3696	2408	3136
82	66	49	56	3696	2744	3136
83	57	56	48	2736	2688	2304
84	57	50	46	2622	2300	2116
85	66	56	52	3432	2912	2704
86	54	51	46	2484	2346	2116
87	54	49	51	2754	2499	2601
88	59	45	49	2891	2205	2401
89	64	52	61	3904	3172	3721
90	69	59	53	3657	3127	2809
91	70	60	65	4550	3900	4225
92	73	51	60	4380	3060	3600
93	63	60	53	3339	3180	2809
94	72	67	60	4320	4020	3600
95	66	57	45	2970	2565	2025
96	62	52	54	3348	2808	2916
97	68	63	59	4012	3717	3481
98	60	43	53	3180	2279	2809
99	71	61	60	4260	3660	3600
100	65	54	56	3640	3024	3136
101	71	53	61	4331	3233	3721
102	65	49	59	3835	2891	3481
103	52	57	52	2704	2964	2704
104	70	50	53	3710	2650	2809
105	54	50	48	2592	2400	2304
106	72	51	50	3600	2550	2500
107	65	62	55	3575	3410	3025
108	71	57	58	4118	3306	3364
109	57	60	63	3591	3780	3969
110	71	62	63	4473	3906	3969
111	59	48	50	2950	2400	2500
112	54	43	46	2484	1978	2116
113	62	57	49	3038	2793	2401
114	66	48	53	3498	2544	2809
115	73	64	57	4161	3648	3249
116	69	58	54	3726	3132	2916
117	60	56	62	3720	3472	3844
118	71	55	60	4260	3300	3600
119	72	68	66	4752	4488	4356
120	64	52	54	3456	2808	2916

121	71	60	60	4260	3600	3600
122	67	54	56	3752	3024	3136
123	62	54	63	3906	3402	3969
124	68	49	54	3672	2646	2916
125	64	49	61	3904	2989	3721
126	60	56	58	3480	3248	3364
127	72	74	56	4032	4144	3136
128	61	54	57	3477	3078	3249
129	67	59	56	3752	3304	3136
130	71	59	61	4331	3599	3721
131	63	41	57	3591	2337	3249
132	59	51	43	2537	2193	1849
	Total			448591	387168	378841

Diketahui: $\sum X_1 Y = 448591$

$$\sum X_2 Y = 387168$$

$$\alpha_1 = 0,305$$

$$\alpha_2 = 0,140$$

$$R_{y(1,2)} = 0,403$$

$$R^2_{y(1,2)} = 0,162$$

$$\begin{aligned} JK_{Reg} &= (\alpha_1 \cdot \sum X_1 Y) + (\alpha_2 \cdot \sum X_2 Y) \\ &= (0,305 \times 448591) + (0,140 \times 387168) \\ &= 136820,255 + 54203,52 \\ &= 191023,775 \end{aligned}$$

Sumbangan Relatif

$$\begin{aligned} SR \% X_1 &= \frac{\alpha_1 \sum X_1 Y}{Jk_{reg}} \times 100\% \\ &= \frac{136820,255}{191023,775} \times 100\% \\ &= 71,62 \% \end{aligned}$$

$$\begin{aligned}
 \mathbf{SR \% X_2} &= \frac{\alpha_2 \sum X_2 Y}{Jk_{reg}} \times 100\% \\
 &= \frac{54203,52}{191023,775} \times 100\% \\
 &= 28,38 \%
 \end{aligned}$$

Sumbangan Efektif

$$\begin{aligned}
 \mathbf{SE X_1} &= \mathbf{SR \% X_1 \times R^2} \\
 &= 71,62\% \times 0,162 \\
 &= 11,6 \%
 \end{aligned}$$

$$\begin{aligned}
 \mathbf{SE X_2} &= \mathbf{SR \% X_2 \times R^2} \\
 &= 28,38 \% \times 0,162 \\
 &= 4,6 \%
 \end{aligned}$$