ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh media, pengetahuan, dan gender terhadap stereotip auditor di kalangan mahasiswa akuntansi. Populasi dalam penelitian ini adalah mahasiswa aktif Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis Maritim, Universitas Maritim Raja Ali Haji (UMRAH) angkatan 2022 dan 2023 yang berjumlah 322 mahasiswa. Dengan menggunakan rumus Slovin dan teknik kuesioner terstruktur melalui *Google Forms*, diperoleh sampel representatif sebanyak 178 responden. Metode analisis data yang digunakan adalah analisis regresi linear berganda dengan bantuan perangkat lunak SPSS versi 26. Hasil pengujian hipotesis secara parsial (uji t) menunjukkan bahwa variabel media berpengaruh terhadap stereotip auditor, Variabel pengetahuan berpengaruh terhadap stereotip auditor, Sebaliknya, variabel gender ditemukan tidak memiliki pengaruh terhadap stereotip auditor. Secara simultan (uji F), media, pengetahuan, dan gender secara bersama-sama berpengaruh signifikan terhadap stereotip auditor dengan nilai koefisien determinasi (*Adjusted R Square*) sebesar 30,9%, sedangkan sisanya sebesar 69,1% dijelaskan oleh faktor-faktor lain di luar model penelitian ini.

Kata Kunci: Media, Pengetahuan, Gender, Stereotip Auditor, Persepsi mahasiswa

ABSTRACT

This study aims to empirically examine the influence of media, knowledge, and gender on auditor stereotypes among accounting students. The population in this study were 322 active students of the Accounting Study Program, Faculty of Maritime Economics and Business, Raja Ali Haji Maritime University (UMRAH) class of 2022 and 2023. By using the Slovin formula and questionnaire techniques compiled through Google Forms, a representative sample of 178 respondents was obtained. The data analysis method used was multiple linear regression analysis with the help of SPSS software version 26. The results of partial hypothesis testing (t-test) showed that the media variable influenced auditor stereotypes, the knowledge variable influenced auditor stereotypes, Conversely, the gender variable was found to have no influence on auditor stereotypes. Simultaneously (F-test), media, knowledge, and gender together had a significant effect on auditor stereotypes with a coefficient of determination (Adjusted R Square) of 30.9%, while the remaining 69.1% was explained by other factors outside this research model.

Keywords: Media, Knowledge, Gender, Auditor Stereotypes, Student Perceptions