

THE CORRELATION BETWEEN THE CURRICULUM OF S-1 AND D-III ACCOUNTING PROGRAM AT TRISAKTI HIGHER LEARNING INSTITUTION AND THE WORKING AREA OF ITS GRADUATES, FROM THE LINK AND MATCH POINT OF VIEW, 2003

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ABSTRACT

The correlation Between the Curriculum of S-1 and D-III of Accounting Programs at Trisakti Higher Learning Institution and the Working Area of the Graduates, from the "Link and Match" point of view, by Itjang D. Gunawan.

The objective of this research is to get the picture of the relationship between the Curriculum provided to the student relevant to the requirement of their working area. The higher learning institution should act as a connective of the science, technology and the real world. Based on this idea, therefore, the preparation of graduates of the higher learning institution should be adaptable and flexible in order to adjust to the dynamic requirements of the job market.

The respondents in this research are the graduates of S-1 and D-III Accounting Program of Trisakti Higher Learning Institution, who graduated in the period between academic years of 1991/1992 and 1994/1995, and working in Jakarta Capital Territory. From the last record, it is found that the number of the graduates is 1962; therefore this figure is considered as the population, consist of 1100 graduates of S1 Accounting program and 862 graduates of D III Accounting program Trisakti Higher Learning Institution.

According to Psaharapoulus (1979;5) and based on the calculation by employing Slovin formula, the sample size for S1 graduates of accounting program are 92, and D III graduates of accounting program are 89,62 which is rounded-up to be 90. In this research, questionnaire sent to the respondent, 147 are replied. It consists of 78 questionnaires for S1 graduates of accounting program and 69 questionnaires for D III graduates of accounting programs. Based on editing process 120 questionnaires are considered as complete and meet the requirements, it consist of 60 questionnaires for S1 graduates of accounting program and 60 questionnaires for D III graduates of accounting programs.

The results of the hypothesis testing show, that there are significant relationship between the curriculum of the S1 Accounting Program and the working area of its graduates. In case of the DIII accounting program, the relationship between the Grade Points Average of the S1 graduates of accounting program and the performance of the graduates is significant.

In summary, it can be said that there is a relevancy between the curriculum and workforce demand, although for the S1 Accounting program in lower than D III Accounting program. This situation causes the frequency of changing job is much more often happened with the S1 graduates rather than the DIII graduates.