

ABSTRACT

This study aims to describe the perceptions of accounting students, educational accountant and public accounting at the Universities and the public accountant (CPA) in Semarang toward the competencies does an accounting graduate need and the competencies developed by the accounting course. Beside that, this study also analyzes the differences in perception between the three groups.

This study was conducted through a questionnaire survey method. The questionnaire in this study is a questionnaire that has been used previously by Kavanagh (2008), which was adapted from Albrecht and Sack (2000). The questionnaire used was tested validity and reliability. The method of analysis used is the rotation factor. Meanwhile, to test hypothesis, use an independent sample t-test and ANOVA.

The results showed that there is a difference in perception between accounting students, educational accountant and public accounting toward the competencies does an accounting graduate need for part of competency. The competency is the personality and cultural sensitivity, analytical and logic, and professional attitude.

Keywords: Students perception, educational accountant perception, public accountant perception, competency, gaps.