

ABSTRAK

Asean Economic Community (AEC) sudah resmi berlaku sejak 31 Desember 2015. AEC sendiri merupakan sebuah gerakan yang dimotori oleh negara-negara ASEAN yang bertujuan untuk menghilangkan secara signifikan hambatan-hambatan kegiatan ekonomi lintas kawasan tersebut, dan ingin diimplementasikan melalui 4 pilar utama, yaitu *international single market and production base, competitive economic region, equitable economic development, integration into the global economic*. Akuntan menjadi salah satu dari delapan yang terdampak dari AEC selain insinyur, tenaga pariwisata, dokter gigi, arsitek, praktisi medis, tenaga survei, dan perawat. Hal ini membawa konsekuensi bagi akuntan di Indonesia yang harus bersaing dengan akuntan-akuntan dari negara lain.

Tujuan penelitian ini untuk mengetahui bagaimana kompetensi etika, kompetensi pengetahuan, kompetensi kemampuan, kompetensi hubungan, kompetensi etika, softskill yang terdiri dari kecerdasan interpersonal, kecerdasan intrapersonal dan kesiapan mahasiswa program S1 Akuntansi Telkom *University* dalam menghadapi AEC serta mengetahui pengaruh kompetensi etika, kompetensi pengetahuan, kompetensi kemampuan, kompetensi hubungan, kompetensi etika, softskill yang terdiri dari kecerdasan interpersonal, kecerdasan intrapersonal terhadap kesiapan mahasiswa program S1 Akuntansi Telkom *University* dalam menghadapi AEC.

Hipotesis dalam penelitian ini diuji dengan Analisis Regresi Linier Berganda sebanyak 205 orang sebagai populasi. Dengan menggunakan *Slovin Sampling* diperoleh minimum sampel 136 responden mahasiswa program S1 Akuntansi Telkom *University*.

Hasil Penelitian menunjukkan bahwa secara simultan Kompetensi Etika, Kompetensi Pengetahuan, Kompetensi Kemampuan, Kompetensi Hubungan, Kompetensi Analisis, Kecerdasan Interpersonal, Kecerdasan Intrapersonal berpengaruh signifikan terhadap Kesiapan Mahasiswa Program S1 Akuntansi Telkom *University* dalam menghadapi *ASEAN Economic Community (AEC)*. Hasil penelitian menunjukkan bahwa Kompetensi Etika, Kompetensi Pengetahuan, Kompetensi Kemampuan, Kecerdasan Intrapersonal secara parsial berpengaruh signifikan dengan arah positif sedangkan Kompetensi Hubungan, Kompetensi Analisis, dan Kecerdasan Interpersonal tidak berpengaruh secara signifikan terhadap Kesiapan Mahasiswa Program S1 Akuntansi Telkom *University* dalam menghadapi *ASEAN Economic Community (AEC)*.

Penelitian ini memiliki implikasi yang kuat bagi program S1 Akuntansi. Hal ini dapat membantu program S1 Akuntansi dalam melakukan pengembangan terkait kesiapan mahasiswa program S1 Akuntansi dalam menghadapi pasar bebas AEC.

Kata Kunci: *ASEAN Economic Community (AEC), Kompetensi, Softskill, Kesiapan mahasiswa program S1 Akuntansi Telkom University.*

ABSTRACT

Asean Economic Community (AEC) has been officially take effect since December 31, 2015. AEC itself is a movement led by ASEAN countries to significantly eliminating obstacles of economic activity across the region, and would like to be implemented through four main pillars, which are International single market and production base, competitive economic region , equitable economic development, integration into the global economic. Accountants became one of the eight who affected by AEC aside from engineers, tourism workers, dentists, architects, paramedic, surveyors, and nurses. This brings consequences for accountants in Indonesia who must compete with accountants from other countries.

The purpose of this study was determine how the Ethical Competence, Knowledge Competence, Capability Competence, Relation Competence, Analysis Competence, Interpersonal Intelligence, Intrapersonal Intellegence, and the readiness of accounting student of Telkom University for ASEAN Economic Community. The study also focused on to determine the affect of Ethical Competence, Knowledge Competence, Ability Competence, Relation Competence, Analysis Competence, Interpersonal Intelligence, Intrapersonal Intellegence on the the readiness of accounting student of Telkom University for ASEAN Economic Community, either simultaneously or partially.

The hypothesis in this study were tested using Multiple Linear Regression Analysis. A total of 205 accounting students defined as a population. By using Slovin Sampling obtained a minimum sample of 136 people accounting students Telkom University.

However, simultaneously, accounting students Ethical, Knowledge, Capability, Relations, Analysis Competence, Interpersonal, Intrapersonal Intelligence have a significant affect on the readiness of accounting student of Telkom University for ASEAN Economic Community. The results of this research partially have a significant affect and showed a positive relationship between the accounting students Ethical, Knowledge, Capability Competence and Intrapersonal Intelligence and the readiness of accounting student of Telkom University for ASEAN Economic Community. But, the results of this research didn't find any significant positive relationship between the accounting students Relations, Analysis Competence and Interpersonal Intelligence and the readiness of accounting student of Telkom University for ASEAN Economic Community.

This research has strong implications for the Accounting Programe Telkom University. This can help them prepare the Accounting Programe Telkom University to face ASEAN Economic Community..

Keywords : ASEAN Economic Community (AEC), Competence, Softskill, Readiness accounting students Telkom University
