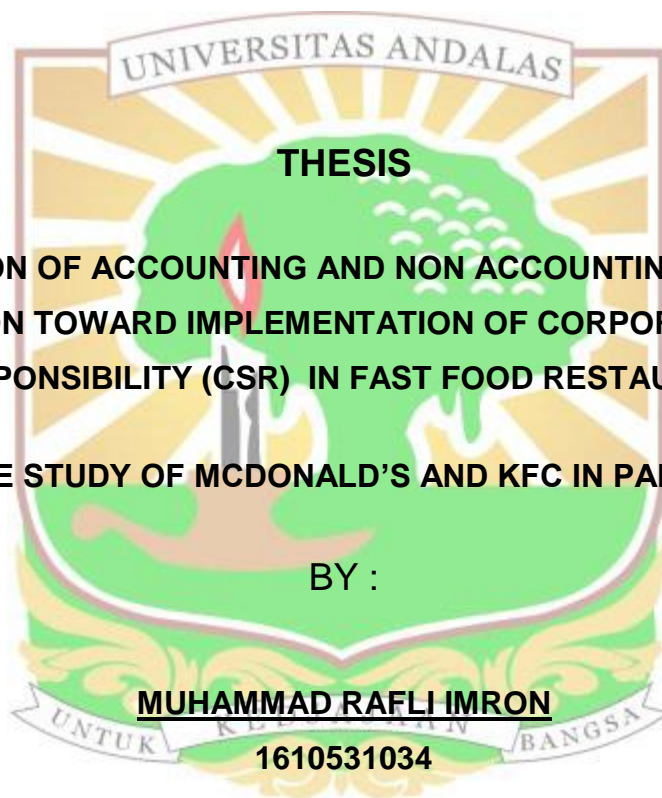




DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS
ANDALAS UNIVERSITY



THESIS

**EXAMINATION OF ACCOUNTING AND NON ACCOUNTING STUDENT'S
PERCEPTION TOWARD IMPLEMENTATION OF CORPORATE SOCIAL
RESPONSIBILITY (CSR) IN FAST FOOD RESTAURANT
(THE CASE STUDY OF MCDONALD'S AND KFC IN PADANG CITY)**

BY :

MUHAMMAD RAFLI IMRON

1610531034

Submitted to fulfill the requirements in order to obtain Bachelor Degree of Accounting

PADANG

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**“EXAMINATION OF ACCOUNTING AND NON ACCOUNTING STUDENT’S
PERCEPTION TOWARD IMPLEMENTATION OF CORPORATE SOCIAL
RESPONSIBILITY (CSR) IN FAST FOOD RESTAURANT”**

Thesis by : Muhammad Rafli Imron
Thesis Advisor : Dr. Yulia Hendri Yeni, SE, MT, Ak

ABSTRACT

This research examines the differences of the economic students perceptions on the implementation of Corporate Social Responsibility (CSR) in fast-food industries, especially fastfood industries in Padang, West Sumatera. This study uses the stakeholder theory as the basis of research theory. This research was conducted using quantitative statistical study through McDonald's and KFC as the object of the research of fast-food restaurant.. This study tests seven variables: Economic students' perceptions, Student's Department and Student's HEI's Type, CSR to Customer of MCD, CSR to Customer of KFC, CSR to Society of MCD ,and CSR to Society of KFC. This study uses primary and secondary data. The primary data obtained by the distributed questionnaire from google form and the secondary data is based on the previous research. The total respondents from the processed data were 100 respondents, and the data were processed by using Microsoft Excel and SPSS ver. 23. The sampling method used for this study is snowball sampling. The result showed that from the seven variables tested, student's perspective has not differences in perception of CSR Toward Customer and Society in MCD and KFC. There is significant difference of view between accounting and management student's perception toward CSR to Customer of MCD, while no differences of perception toward KFC, and student's HEI type between Private and Public HEI view has significant difference toward CSR to customer and society in MCD and KFC.

Keyword : Students' Perception, Students' Department, Higher Educational Institute (HEI), Corporate Social Responsibility (CSR), University Students

ABSTRAK

Penelitian ini mengkaji perbedaan persepsi mahasiswa ekonomi tentang penerapan Corporate Social Responsibility (CSR) pada industri makanan cepat saji khususnya industri makanan cepat saji di Padang, Sumatera Barat. Penelitian ini menggunakan teori stakeholder sebagai dasar teori penelitian. Penelitian ini dilakukan dengan menggunakan studi statistik kuantitatif melalui McDonald's dan KFC sebagai objek penelitian restoran cepat saji. Penelitian ini menguji tujuh variabel: Persepsi Mahasiswa Ekonomi, Jenis Mahasiswa Jurusan dan HEI, CSR Kepada Pelanggan MCD, CSR kepada Pelanggan KFC, CSR kepada Masyarakat MCD, dan CSR kepada Masyarakat KFC. Penelitian ini menggunakan data primer dan sekunder. Data primer diperoleh dengan penyebaran kuesioner dari google form dan data sekunder berdasarkan penelitian sebelumnya. Jumlah responden dari data yang diolah adalah 100 responden, dan data diolah dengan menggunakan Microsoft Excel dan SPSS ver. 23. Metode pengambilan sampel yang digunakan dalam penelitian ini adalah snowball sampling. Hasil penelitian menunjukkan bahwa dari ketujuh variabel yang diuji, perspektif mahasiswa tidak memiliki perbedaan persepsi CSR Toward Customer and Society di MCD dan KFC. Terdapat perbedaan pandangan yang signifikan antara persepsi mahasiswa akuntansi dan manajemen terhadap CSR kepada Pelanggan MCD, sedangkan tidak ada perbedaan persepsi terhadap KFC, dan tipe HEI mahasiswa antara pandangan HEI Swasta dan Publik memiliki perbedaan yang signifikan terhadap CSR kepada pelanggan dan masyarakat di MCD dan KFC .

Kata Kunci : Persepsi Mahasiswa, Jurusan Kemahasiswaan, Perguruan Tinggi (PT), Corporate Social Responsibility (CSR), Mahasiswa

