

ABSTRAK

Rahmania Nadya Salsabila. 2026. *Pengaruh Keahlian Akuntansi dan Literasi Digital terhadap Kesiapan Kerja dengan Pengalaman Magang sebagai Variabel Moderasi*. Skripsi. Program Studi Pendidikan Akuntansi, FKIP, Universitas PGRI Madiun. Pembimbing (1) Dr. Farida Styaningrum, S.Pd., M.Pd., (2) Elly Astuti, S.Pd., M.Si., Akt., CA., CPA.

Fenomena *skill mismatch* menjadi persoalan nyata bagi lulusan akuntansi, termasuk mahasiswa Program Studi Akuntansi Universitas PGRI Madiun, yang tercermin dari keraguan mengoperasikan *software* akuntansi serta ketidaksesuaian penempatan magang dengan bidang keahliannya, sehingga penguasaan teori di kelas belum tentu diikuti kesiapan praktis memasuki dunia kerja. Penelitian ini bertujuan mengetahui pengaruh keahlian akuntansi dan literasi digital terhadap kesiapan kerja, serta peran pengalaman magang dalam memoderasi kedua pengaruh tersebut. Penelitian menggunakan pendekatan kuantitatif asosiatif dengan sumber data primer dari 66 mahasiswa semester 8 yang telah magang, diambil melalui teknik *sampling jenuh*. Data dikumpulkan menggunakan kuesioner berskala Likert secara daring, kemudian dianalisis dengan *Structural Equation Modeling* berbasis *Partial Least Square* (SEM-PLS) melalui SmartPLS 4. Hasil penelitian menunjukkan keahlian akuntansi tidak berpengaruh signifikan terhadap kesiapan kerja, sedangkan literasi digital berpengaruh positif dan signifikan. Pengalaman magang memoderasi pengaruh keahlian akuntansi dengan memperkuat hubungannya, namun memoderasi pengaruh literasi digital dengan memperlemah hubungannya terhadap kesiapan kerja mahasiswa.

Kata kunci: Keahlian Akuntansi, Literasi Digital, Kesiapan Kerja, dan Pengalaman Magang

ABSTRACT

Rahmania Nadya Salsabila. 2026. The Effect of Accounting Skills and Digital Literacy on Employment Readiness, with Internship Experience as a Moderating Variable. Thesis. Accounting Education Program, Faculty of Teacher Training and Education, PGRI University of Madiun. Advisors: (1) Dr. Farida Styaningrum, S.Pd., M.Pd., (2) Elly Astuti, S.Pd., M.Si., Akt., CA., CPA.

The phenomenon of skill mismatch has become a real problem for accounting graduates, including students in the Accounting Program at PGRI University Madiun. This is reflected in their uncertainty about using accounting software and the mismatch between their internship placements and their areas of expertise, meaning that their theoretical knowledge gained in the classroom does not necessarily translate into practical readiness for the workforce. This study aims to examine the effects of accounting expertise and digital literacy on employability, as well as the moderating role of internship experience on these two effects. The study employed an associative quantitative approach, with primary data collected from 66 eighth-semester students who had completed an internship, using a saturation sampling technique. Data were collected using an online Likert-scale questionnaire and then analyzed using Partial Least Squares-based Structural Equation Modeling (SEM-PLS) via SmartPLS 4. The results of the study indicate that accounting skills do not have a significant effect on job readiness, whereas digital literacy has a positive and significant effect. Internship experience moderates the effect of accounting skills by strengthening the relationship, but moderates the effect of digital literacy by weakening its relationship with students' job readiness.

Keywords: Accounting Skills, Digital Literacy, Employment Readiness, and Internship Experience