

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh persepsi motivasi penghargaan finansial terhadap minat mahasiswa berkarir dibidang perpajakan di jurusan akuntansi Universitas Pembangunan Nasional Veteran Yogyakarta. Penelitian ini menggunakan 160 orang mahasiswa Jurusan Akuntansi S1 Universitas Pembangunan Nasional Veteran Yogyakarta yang masih aktif tahun akademik 2014 hingga 2015. Penelitian ini dilakukan dengan metode survey terhadap mahasiswa Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Pembangunan Nasional dan dianalisis dengan regresi linier berganda. Tahap pertama menguji validitas dan reliabilitas pertanyaan setiap variabel. Tahap kedua, melakukan regresi variabel persepsi motivasi penghargaan finansial terhadap minat mahasiswa berkarir di bidang perpajakan. Hasil penelitian ini menunjukkan bahwa variabel persepsi berpengaruh terhadap minat mahasiswa berkarir dibidang perpajakan, variabel motivasi berpengaruh terhadap minat mahasiswa berkarir dibidang perpajakan, variabel penghargaan finansial berpengaruh terhadap minat mahasiswa berkarir dibidang perpajakan. Variabel persepsi, motivasi, dan penghargaan finansial berpengaruh secara simultan terhadap minat mahasiswa berkarir dibidang perpajakan.

Kata Kunci: Persepsi, Motivasi, Penghargaan finansial, Minat mahasiswa berkarir dibidang perpajakan

ABSTRACT

This study aims to examine the influence of perceptions of motivation of financial reward to the interest of students in the field of taxation career in accounting jurusan Veterans National Development University of Yogyakarta. This study used 160 students of Accounting Department S1 Veterans National Development University Yogyakarta which is still active academic year 2014 until 2015. This research is done by survey method to students of Accounting Department Faculty of Economics and Business University of National Development and analyzed by multiple linear regression. The first stage examines the validity and reliability of each variable question. The second stage, regression of perceptual variables of financial reward motivation toward student interest in career in the field of taxation. The results of this study indicate that the variables perceptions affect the interest of students in the field of career taxation, motivation variables affect the interest of students in the career of taxation, financial reward variables affect the interest of students in the field of taxation career. Variables of perception, motivation, and financial rewards affect simultaneously to the interest of students working in the field of taxation.

Keywords: Perception, Motivation, financial reward, student interest in tax career