

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Pengetahuan Perpajakan, Persepsi Profesi, Motivasi, Pertimbangan Karir Kerja, Pelatihan Brevet Pajak, dan Pengakuan Profesional terhadap Minat Mahasiswa Akuntansi Untuk Berkariir Di Bidang Perpajakan. Penelitian ini menggunakan sumber data primer yang dikumpulkan dari jawaban kuesioner responden. Populasi dalam penelitian ini adalah mahasiswa akuntansi Universitas Pembangunan Nasional "Veteran" Yogyakarta angkatan tahun 2021 dan 2022 dan sampel yang digunakan, yaitu mahasiswa yang sudah mengambil mata kuliah perpajakan dan belum dan sudah melakukan pelatihan brevet pajak dengan jumlah sampel sebanyak 86 orang. Teknik pengambilan sampel menggunakan purposive sampling yaitu teknik pengambilan sampel yang memerlukan pertimbangan. Metode analisis data meliputi uji instrumen penelitian (uji validitas dan uji reliabilitas), uji normalitas, analisis linier berganda, dan uji hipotesis (uji kelayakan model, uji parsial, dan uji koefisien determinasi) dengan software SPSS. Hasil penelitian menunjukkan bahwa motivasi, pelatihan brevet pajak, dan pengakuan profesional berpengaruh terhadap minat mahasiswa akuntansi untuk berkariir di bidang perpajakan. Sedangkan pengetahuan perpajakan, persepsi profesi, dan pertimbangan karir kerja tidak berpengaruh terhadap minat mahasiswa akuntansi untuk berkariir di bidang perpajakan.

Kata Kunci : Pengetahuan Perpajakan, Persepsi Profesi, Motivasi, Pertimbangan Karir Kerja, Pelatihan Brevet Pajak, Pengakuan Profesional

ABSTRACT

This study aims to determine the effect of Taxation Knowledge, Perceptions of Profession, Motivation, Job Career Considerations, Tax Brevet Training, and Professional Recognition on Accounting Students' Interest in a Career in Taxation. This study uses primary data sources collected from respondents' questionnaire answers. The population in this study were accounting students of the National Development University "Veteran" Yogyakarta class of 2021 and 2022 and the sample used, namely students who have taken taxation courses and have not and have conducted tax brevet training with a total sample size of 86 people. The sampling technique uses purposive sampling, which is a sampling technique that requires consideration. Data analysis methods include research instrument tests (validity tests and reliability tests), normality tests, multiple linear analysis, and hypothesis testing (model feasibility tests, partial tests, and determination coefficient tests) with SPSS software. The results showed that motivation, tax brevet training, and professional recognition affect accounting students' interest in a career in taxation. While taxation knowledge, professional perceptions, and work career considerations have no effect on accounting students' interest in a career in taxation.

Keywords: *Taxation Knowledge, Perception of Profession, Motivation, Job Career Considerations, Tax Brevet Training, Professional Recognition*