

Abstraksi

PENGARUH PERSEPSI MAHASISWA AKUNTANSI TENTANG PAJAK, PENGHARGAAN FINANSIAL, DAN MOTIVASI TERHADAP MINAT BERKARIR DI BIDANG PERPAJAKAN

Tujuan penelitian ini adalah untuk mengetahui pengaruh persepsi, penghargaan finansial, motivasi, dan motivasi terhadap minat berkarir dibidang perpajakan baik secara parsial maupun simultan. Penelitian ini dilaksanakan pada Program Studi Akuntansi di Kota Semarang, Jawa Tengah. Teknik pengambilan sampel dalam penelitian ini menggunakan teknik *purposive sampling*. Jumlah populasi didapatkan sebanyak 7.162 mahasiswa dan diambil sampel penelitian sebanyak 99 mahasiswa. Hasil dari penelitian ini menunjukkan bahwa persepsi dan penghargaan finansial berpengaruh terhadap minat berkarir di bidang perpajakan, Motivasi tidak berpengaruh terhadap pilihan berkarir di bidang perpajakan. Persepsi, penghargaan finansial, dan motivasi secara simultan berpengaruh terhadap pilihan berkarir di bidang perpajakan.

Kata kunci: Persepsi, Penghargaan Finansial, Motivasi, dan Minat Berkarir dibidang Pajak.

Abstract

"THE EFFECT OF ACCOUNTING STUDENTS PERCEPTIONS OF TAXES, FINANCIAL REWARDS, AND MOTIVATION ON CAREER INTEREST IN TAXATION

The purpose of this study is to determine the influence of perception, financial reward, motivation, and motivation on career interest in taxation both partially and simultaneously. This research was carried out at the Accounting Study Program in Semarang City, Central Java. The sampling technique in this study used purposive sampling techniques. The total population was 7,162 students and 99 students were sampled. The results of this study show that financial perception and reward affect career interest in taxation, motivation does not affect career choices in taxation. Perception, financial reward, and motivation simultaneously influence career choices in taxation.

Keywords: Perception, Financial Reward, Motivation, and Interest in a Career in Tax.