ABSTRAK

PENGARUH PENGHARGAAN FINANSIAL, PENGETAHUAN PERPAJAKAN, DAN PERTIMBANGAN PASAR KERJA TERHADAP MINAT MAHASISWA AKUNTANSI BERKARIR DI BIDANG PERPAJAKAN

(Studi Empiris Mahasiswa Program Studi Akuntansi Angkatan 2022–2023 Universitas Sanata Dharma)

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Penelitian ini bertujuan untuk menguji pengaruh penghargaan finansial, pengetahuan perpajakan, dan pertimbangan pasar kerja terhadap minat mahasiswa akuntansi untuk berkarir di bidang perpajakan. Minat mahasiswa untuk memilih karir di bidang perpajakan masih tergolong rendah, meskipun kebutuhan tenaga kerja profesional di bidang perpajakan terus meningkat. Selain itu, penelitian terdahulu menunjukkan hasil yang belum konsisten terkait pengaruh ketiga variabel tersebut terhadap minat berkarir di bidang perpajakan. Oleh karena itu, penelitian ini dilakukan untuk memberikan bukti empiris yang lebih jelas mengenai peran penghargaan finansial, pengetahuan perpajakan, dan pertimbangan pasar kerja dalam membentuk minat karir mahasiswa di bidang perpajakan.

Penelitian ini menggunakan metode kuantitatif. Data diperoleh melalui penyebaran kuesioner kepada mahasiswa Program Studi Akuntansi Universitas Sanata Dharma angkatan 2022 dan 2023. Teknik pengambilan sampel yang digunakan adalah *accidental sampling* dengan jumlah sampel sebanyak 103 responden. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa penghargaan finansial dan pertimbangan pasar kerja berpengaruh terhadap minat mahasiswa akuntansi berkarir di bidang perpajakan. Pengetahuan perpajakan tidak berpengaruh terhadap minat mahasiswa akuntansi berkarir di bidang perpajakan. Penelitian ini diharapkan dapat memberikan wawasan bagi mahasiswa dalam mempertimbangkan faktor-faktor yang memengaruhi pilihan karir.

Kata kunci: Minat Berkarir, Penghargaan Finansial, Pengetahuan Perpajakan, Pertimbangan Pasar Kerja.

ABSTRACT

THE INFLUENCE OF FINANCIAL REWARDS, TAX KNOWLEDGE, AND LABOR MARKET CONSIDERATIONS ON THE CAREER INTEREST OF ACCOUNTING STUDENTS IN THE FIELD OF TAXATION
(An Empirical Study on Accounting Students of the 2022–2023 Cohort at Sanata Dharma University)

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This study aims to examine the effect of financial rewards, taxation knowledge, and labor market considerations on accounting students' interest in pursuing a career in the taxation field. Students' interest in choosing a career in taxation remains relatively low, despite the increasing demand for professional workers in the taxation sector. In addition, previous studies have shown inconsistent results regarding the influence of these variables on career interest in taxation. Therefore, this study seeks to provide clearer empirical evidence on the role of financial rewards, taxation knowledge, and labor market considerations in shaping students' career interests in the taxation field.

This study employs a quantitative research method. The data were collected through the distribution of questionnaires to accounting students of Universitas Sanata Dharma from the 2022 and 2023 cohorts. The sampling technique used was accidental sampling, with a total of 103 respondents. The data were analyzed using multiple linear regression analysis.

The results indicate that financial rewards and labor market considerations have a significant effect on accounting students' interest in pursuing a career in the taxation field. Meanwhile, taxation knowledge does not have a significant effect on accounting students' interest in pursuing a career in taxation. This study is expected to provide insights for students in considering the factors that influence their career choices, particularly in the taxation field.

Keywords: Career Interest, Financial Rewards, Taxation Knowledge, Labor Market Considerations.