

ABSTRAK

PENGARUH PENGETAHUAN PERPAJAKAN, MOTIVASI, DAN LINGKUNGAN KELUARGA TERHADAP MINAT BERKARIER DI BIDANG PERPAJAKAN

(Studi Empiris Pada Mahasiswa Akuntansi Universitas Sanata Dharma Angkatan
2023-2024)

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Penelitian ini bertujuan untuk mengetahui pengaruh pengetahuan perpajakan, motivasi, dan lingkungan keluarga terhadap minat berkarier di bidang perpajakan. Minat mahasiswa untuk berkarier di bidang perpajakan masih relatif rendah, padahal kebutuhan tenaga kerja di bidang tersebut semakin meningkat. Di sisi lain, penelitian-penelitian sebelumnya menunjukkan hasil yang masih belum konsisten dari pengaruh ketiga variabel yang diteliti. Berdasarkan hal tersebut, penelitian ini dilakukan untuk menguji pengaruh pengetahuan perpajakan, motivasi, dan lingkungan keluarga terhadap minat berkarier di bidang perpajakan.

Penelitian ini menggunakan metode kuantitatif. Data diperoleh melalui penyebaran kuesioner (angket) kepada mahasiswa Program Studi Akuntansi Universitas Sanata Dharma Angkatan 2023-2024. Teknik pengambilan sampel yang digunakan adalah *sampling purposive* dengan jumlah sampel 194 responden. Data kemudian dianalisis menggunakan metode regresi linear berganda dengan bantuan program SPSS versi 29 untuk mengetahui pengaruh variabel independen terhadap variabel dependen secara persial dan simultan.

Hasil penelitian ini menunjukkan bahwa motivasi dan lingkungan keluarga berpengaruh terhadap minat berkarier di bidang perpajakan, pengetahuan perpajakan tidak berpengaruh terhadap minat berkarier di bidang perpajakan. Penelitian ini diharapkan dapat memberikan wawasan mengenai faktor-faktor yang memengaruhi minat berkarier di bidang perpajakan.

Kata kunci: Minat Berkarier, Pengetahuan Perpajakan, Motivasi, Lingkungan Keluarga.

ABSTRACT

***THE INFLUENCE OF TAX KNOWLEDGE, MOTIVATION,
AND FAMILY ENVIRONMENT ON CAREER INTEREST IN
TAXATION***

*(A Empirical Study on Accounting Students of Sanata Dharma University, Class
of 2023-2024)*

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This study aims to determine the influence of tax knowledge, motivation, and family environment on interest in a career in taxation. Students' interest in pursuing a career in taxation remains relatively low, even though the demand for workers in this field is increasing. On the other hand, previous studies have shown inconsistent results regarding the influence of the three variables under investigation. Based on this, this study was conducted to examine the influence of tax knowledge, motivation, and family environment on interest in a career in the field of taxation.

This study employed a quantitative method. Data were collected through the distribution of questionnaires to students in the Accounting Program at Sanata Dharma University, Class of 2023–2024. The sampling technique used was purposive sampling with a sample size of 194 respondents. The data were then analyzed using multiple linear regression with the aid of SPSS version 29 to determine the partial and simultaneous effects of the independent variables on the dependent variable.

The results of this study indicate that motivation and family environment influence career interest in the field of taxation, while tax knowledge does not influence career interest in the field of taxation. This study is expected to provide insights into the factors that influence career interest in the field of taxation.

Keywords: *Career Interest, Tax Knowledge, Motivation, Family Environment.*