

ABSTRAK

Penelitian ini bertujuan untuk menguji, membuktikan, dan menganalisis adanya pengaruh persepsi, pengetahuan perpajakan, dan pertimbangan pasar kerja terhadap minat berkarier mahasiswa STIE Mahardhika Surabaya Prodi Akuntansi dalam bidang perpajakan. Peneliti ingin memperbarui dan melengkapi keterbatasan dari penelitian sebelumnya agar hasil penelitian dapat digeneralisasikan atau mewakili minat dan persepsi mahasiswa akuntansi secara umum dengan memperluas subjek dan populasi penelitian. Pada penelitian ini menggunakan metode kuantitatif. Berdasarkan hasil olah data menggunakan *software* SPSS versi 22 menunjukkan bahwa uji validitas dan reliabilitas terhadap seluruh pernyataan yang telah dipaparkan terbukti valid dan reliabel. Hasil uji asumsi klasik menunjukkan bahwa data pada penelitian ini berdistribusi normal serta tidak terjadi adanya gejala multikolinieritas, dan heteroskedastisitas. Hasil dari uji persamaan regresi linier berganda dan uji t menunjukkan variabel independen persepsi tidak berpengaruh signifikan terhadap minat berkarier di bidang perpajakan, sedangkan pengetahuan perpajakan, dan pertimbangan pasar kerja berpengaruh positif signifikan terhadap minat berkarier di bidang perpajakan. Hasil dari uji F menunjukkan bahwa persepsi, pengetahuan perpajakan, dan pertimbangan pasar kerja secara bersama-sama berpengaruh positif signifikan terhadap minat berkarier di bidang perpajakan. Sedangkan berdasarkan hasil uji koefisien determinasi nilai *adjusted R square (Adjust R²)* sebesar 0,674.

Kata Kunci : Persepsi, Pengetahuan Perpajakan, Pertimbangan Pasar Kerja, Minat karier

ABSTRACT

This study aims to test, prove, and analyze the influence of perceptions, knowledge of taxation, and labor market considerations on career interests of STIE Mahardhika Surabaya Accounting Study Program students in the field of taxation. The researcher wants to update and complement the limitations of previous research so that the research results can be generalized or represent the interests and perceptions of accounting students in general by expanding the subject and population of the study. In this study using quantitative methods. Based on the results of data processing using SPSS version 22 software, it shows that the validity and reliability tests for all statements that have been presented are proven to be valid and reliable. The results of the classical assumption test showed that the data in this study were normally distributed and there were no symptoms of multicollinearity and heteroscedasticity. The results of the multiple linear regression equation test and t test show that the independent variable perception has no significant effect on interest in a career in taxation, while knowledge of taxation and labor market considerations has a significant positive effect on interest in a career in taxation. The results of the F test show that perceptions, knowledge of taxation, and labor market considerations together have a significant positive effect on career interest in taxation. Meanwhile, based on the results of the coefficient of determination the value of adjusted R square (Adjust R2) is 0.674.

Key words : Perception, Tax Knowledge, Labor Market Considerations, Career Interests