

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh persepsi, motivasi, dan pengetahuan tentang pajak terhadap pilihan berkarir dibidang perpajakan pada mahasiswa akuntansi UPN Veteran Jawa Timur Dan STIESIA Surabaya.

Jenis penelitian ini adalah penelitian kuantitatif dengan metode *purposive sampling*, pengumpulan data dari penelitian ini memanfaatkan data primer yaitu menyebar kuesioner kepada Mahasiswa Aktif Program Studi Strata Satu (S1) Akuntansi angkatan 2018 UPN Veteran Jawa Timur dan STIESIA Surabaya. Dengan pertimbangan yaitu Mahasiswa akuntansi yang sudah mengikuti perkuliahan perpajakan. Mengambil sampel mahasiswa aktif angkatan 2018 karena mahasiswa tersebut sudah semester 7 dimana sudah mendapatkan materi perpajakan lengkap. Sampel yang digunakan dalam penelitian ini total 150 responden. Dari UPN Veteran Jawa Timur berjumlah 69 responden dan STIESIA Surabaya berjumlah 81 responden. Data kemudian dianalisis dengan metode analisis regresi linear berganda menggunakan program *Statistical Product and Service Solution* (SPSS) versi 16.

Hasil penelitian ini menunjukkan persepsi tidak berpengaruh terhadap pilihan berkarir dibidang perpajakan. Hal ini dapat dijelaskan bahwa adanya persepsi yang kurang baik seperti adanya kasus-kasus penyelewengan, penyimpangan, penyalahgunaan terhadap karir dibidang perpajakan membuat Mahasiswa aktif Program Studi Strata Satu (S1) Akuntansi Angkatan 2018 UPN & STIESIA tidak tertarik untuk berkarir dibidang perpajakan. Motivasi berpengaruh positif terhadap pilihan berkarir dibidang perpajakan. Pengetahuan tentang pajak berpengaruh positif terhadap pilihan berkarir bidang perpajakan.

Kata Kunci : Persepsi, Motivasi, Pengetahuan Tentang Pajak, Pilihan Berkarir Dibidang Perpajakan, Mahasiswa Akuntansi

ABSTRACT

This study aimed to examine the effect of perception, motivation, and tax knowledge on career options in tax for accounting students of UPN Veteran East Java and STIESIA Surabaya.

The type of this study was a quantitative research. With the purposive sampling method, the data were collected by distributing questionnaires to the bachelor degree students of accounting in UPN Veteran East Java and STIESIA Surabaya batch 2018. The qualification of this study was the students who had joined taxation class. Moreover, it took students batch 2018 because they in 7th semester where they had completed the taxation classes. In line with that, The samples of this study were 150 respondents. There were 69 respondents from UPN Veteran East Java and 81 respondents from STIESIA Surabaya. The data were analyzed by applying the multiple linear regression with Statistical Product and Service Solution (SPSS) 16 program.

The result concluded the perception did not give effect on the career options in taxation. It told about the defective perception for the manipulation, misappropriation cases in taxation career reduced students' interests to take a career in taxation. On the other hand, the motivation had a positive effect on the career option in taxation. Likewise, tax knowledge had a positive effect to this career option.

Keywords: *Perception, Motivation, Knowledge In Taxation, Career Option In Taxation, Accounting Students*



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