ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji hipotesis dan menghasilkan bukti empiris mengenai faktor-faktor yang mempengaruhi minat berkarir di bidang perpajakan dengan persepsi mahasiswa sebagai variabel moderasi (studi pada mahasiswa akuntansi di Tanjungpinang). Populasi pada penelitian ini yaitu mahasiswa akuntansi di Tanjungpinang yang menempuh pendidikan di Universitas Maritim Raja Ali Haji dan Sekolah Tinggi Ilmu Ekonomi Pembangunan Tanjungpinang. Penelitian ini menggunakan metode analisis regeresi linear berganda dengan bantuan program SPSS 23. Hasil penelitian ini menunjukkan bahwa secara parsial penghargaan financial, pengakuan profesional, pertimbangan pasa kerja, lingkungan kerja dan persepsi mahasiswa berpengaruh signifikan terhadap minat berkarir di bidang perpajakan. Persepsi mahasiswa mampu memoderasi pengaruh dari pengakuan profesional terhadap minat berkarir di bidang perpajakan dan berperan sebagai moderator murni. Namun persepsi mahasiswa tidak mampu memoderasi pengaruh penghargaan financial, pertimbangan pasar kerja, dan lingkungan kerja terhadap minat berkarir di bidang perpajakan. Secara simultan penghargaan financial, pengakuan profesional, pertimbangan pasar kerja, lingkungan kerja dan persepsi mahsiswa secara bersama-sama berpengaruh signifikan terhadap variabel minat berkarir di bidang perpajakan.

Kata Kunci: Penghargaan Finansial, Pengakuan Profesional, Pertimbangan Pasar Kerja, Lingkungan Kerja, Persepsi Mahasiswa, Minat Berkarir di bidang Perpajakan

ABSTRACT

The aim of this research is to test the hypothesis and produce empirical evidence regarding the factors that influence career interest in taxation with student perceptions as moderating variables (study on accounting students in Tanjungpinang). The population in this study were accounting students in Tanjungpinang who studied at the Raja Ali Haji Maritime University and the Tanjungpinang College of Economic Development. This study uses multiple linear regression analysis methods with the help of the SPSS 23 program. The results of this study indicate that partially financial rewards, professional recognition, job market considerations, work environment and student perceptions have a significant effect on career interest in taxation. Student perceptions are able to moderate the effect of professional recognition on career interest in taxation and act as a pure moderator. However, student perceptions are not able to moderate the effect of financial rewards, labor market considerations, and the work environment on career interest in taxation. Simultaneously, financial rewards, professional recognition, labor market considerations, work environment and student perceptions together have a significant effect on the variable of career interest in taxation.

***Keywords**: Financial Rewards, Professional Recognition, Labor Market Considerations, Work Environment, Student Perceptions, Interest in a Career in Taxation*