ABSTRAK

Pemilihan karier merupakan keputusan krusial bagi mahasiswa akuntansi, terutama melihat adanya ketimpangan antara jumlah lulusan dengan jumlah auditor internal aktif di Indonesia. Penelitian ini menganalisis dampak kompetensi, pemahaman kode etik, imbalan finansial, serta kepribadian audit terhadap intensi mahasiswa akuntansi untuk berkarier sebagai auditor internal. Riset ini menerapkan pendekatan kuantitatif berjenis deskriptif, dengan mengambil populasi dari mahasiswa akuntansi Universitas Maritim Raja Ali Haji (UMRAH) angkatan 2021, 2022, dan 2023. Sampel berjumlah 115 responden yang dipilih menggunakan kriteria purposive sampling (mahasiswa yang telah atau tengah mengambil mata kuliah pengauditan). Proses analisis data dilaksanakan memanfaatkan uji Regresi Linear Berganda via perangkat lunak SPSS. Temuan studi mengindikasikan bahwa secara parsial, variabel Kompetensi, Pemahaman Kode Etik, dan Penghargaan Finansial memberikan dampak positif dan signifikan terhadap minat mahasiswa menjadi auditor internal. Akan tetapi, variabel Personalitas Audit tidak memberikan pengaruh yang signifikan. Secara serempak (simultan), semua variabel bebas memengaruhi variabel terikat dengan kontribusi pengaruh (Adjusted R Square) sebesar 77,8%. Temuan ini menyiratkan bahwa mahasiswa lebih memprioritaskan kemampuan teknis, pemahaman etika, dan insentif keuangan dibandingkan sifat kepribadian saat mempertimbangkan jalur karier ini.

Kata Kunci: Minat Karier, Auditor Internal, Kompetensi, Kode Etik, Penghargaan Finansial, Personalitas Audit.

ABSTRACT

Career selection is a pivotal decision for accounting students, particularly given the disparity between the number of graduates and the number of active internal auditors in Indonesia. This study analyzes the impact of competence, understanding of the code of ethics, financial rewards, and audit personality on accounting students' intention to pursue a career as an internal auditor. This research applies a quantitative descriptive approach, with a population drawn from accounting students at Raja Ali Haji Maritime University (UMRAH) from the 2021, 2022, and 2023 cohorts. The sample consists of 115 respondents selected using purposive sampling criteria (students who have completed or are currently enrolled in auditing courses). The data analysis process was conducted utilizing Multiple Linear Regression via SPSS software. The study's findings indicate that partially, the variables of Competence, Understanding of the Code of Ethics, and Financial Rewards have a positive and significant impact on students' interest in becoming internal auditors. However, the Audit Personality variable does not have a significant influence. Simultaneously, all independent variables affect the dependent variable with an explanatory power (Adjusted R Square) of 77.8%. These findings imply that students prioritize technical skills, ethical understanding, and financial incentives over personality traits when considering this career path.

Keywords: *Career Interest, Internal Auditor, Competence, Code of Ethics, Financial Rewards, Audit Personality.*