

ABSTRAK

Skripsi dengan judul “Pengaruh Pengetahuan Perpajakan, Persepsi dan *Self Efficacy* Terhadap Minat Mahasiswa Berkarir di Bidang Perpajakan (Studi pada Relawan Pajak di Karesidenan Kediri)” yang ditulis Lira Ayu Cahyani, NIM 126403212048 dengan pembimbing Ibu Novi Khoiriawati, S.E., M.Acc.

Kata Kunci: Pengetahuan Perpajakan, Persepsi, *Self Efficacy*, Minat

Melihat lingkungan karir saat ini, karir di bidang perpajakan semakin penting untuk dikuasai. Mengingat semakin meningkatnya jumlah wajib pajak yang berbanding terbalik dengan jumlah pegawai pajak atau konsultan pajak saat ini. Penelitian ini bertujuan (1) untuk menguji pengaruh pengetahuan perpajakan mahasiswa terhadap minat berkarir di bidang perpajakan. (2) untuk menguji pengaruh persepsi mahasiswa terhadap minat berkarir di bidang Perpajakan. (3) untuk menguji pengaruh *self efficacy* mahasiswa terhadap minat berkarir di bidang Perpajakan. (4) untuk menguji pengaruh pengetahuan perpajakan, persepsi dan *self efficacy* secara simultan terhadap minat berkarir di bidang Perpajakan.

Penelitian ini menggunakan pendekatan penelitian kuantitatif dengan data primer dan sekunder. Pengumpulan data primer dilakukan menggunakan angket dan pengumpulan data sekunder melalui jurnal, buku, skripsi dan laporan-laporan. Pengambilan sampel pada penelitian ini sebanyak 95 responden, menggunakan pengukuran skala likert. Metode analisis data yang digunakan pada penelitian ini adalah uji asumsi klasik dan analisis regresi linier berganda.

Hasil penelitian ini menunjukkan (1) pengetahuan perpajakan tidak berpengaruh signifikan terhadap minat mahasiswa berkarir di bidang perpajakan. (2) persepsi berpengaruh signifikan terhadap minat mahasiswa berkarir di bidang perpajakan. (3) *self efficacy* berpengaruh

signifikan terhadap minat mahasiswa berkarir di bidang perpajakan. (4) pengetahuan perpajakan, persepsi dan *self efficacy* berpengaruh signifikan terhadap minat mahasiswa berkarir di bidang perpajakan.

ABSTRACT

Thesis entitled "The Influence of Tax Knowledge, Perception and Self Efficacy on Students' Interest in a Career in Taxation (Study on Tax Volunteers in Kediri Residency)" written by Lira Ayu Cahyani, NIM 126403212048 with supervisor Mrs. Novi Khoirawati, S.E., M.Acc.

Keywords: *Tax Knowledge, Perception, Self-Efficacy, Interest*

Looking at the current career environment, a career in taxation is increasingly important to master. Given the increasing number of taxpayers which is inversely proportional to the number of tax employees or tax consultants today. This study aims to (1) test the influence of students' tax knowledge on their interest in a career in taxation. (2) to test the influence of students' perceptions on their interest in a career in taxation. (3) to test the influence of students' self efficacy on their interest in a career in taxation. (4) to test the influence of tax knowledge, perception and self efficacy simultaneously on their interest in a career in taxation.

This study uses a quantitative research approach with primary and secondary data. Primary data collection was conducted using questionnaires and secondary data collection through journals, books, theses and reports. The sampling in this study was 95 respondents, using Likert scale measurement. The data analysis method used in this study was the classical assumption test and multiple linear regression analysis.

The results of this study indicate (1) tax knowledge does not have a significant effect on students' interest in pursuing a career in taxation. (2) perception has a significant effect on students' interest in pursuing a career in taxation. (3) self-efficacy has a significant effect on students' interest in pursuing a career in taxation. (4) tax

knowledge, perception and self-efficacy have a significant effect on students' interest in pursuing a career in taxation.