

ABSTRAK

Penelitian ini bertujuan untuk memperspektifkan minat mahasiswa berprofesi dibidang pajak dan audit pada mahasiswa akuntansi di PTN dan PTS. Penelitian ini menggunakan pendekatan kuantitatif dengan kuesioner sebagai pengumpulan data.

Populasinya menggunakan Mahasiswa Akuntansi yang sudah menempuh maupun matakuliah audit dan pajak. Metode sampel menggunakan metode *purposive sampling* dengan kriterianya adalah mahasiswa yang sudah menempuh matakuliah pajak dan audit. Responden yang diolah sebesar 270 orang. Data yang diolah yaitu adalah dengan menggunakan teknik PLS (*Partial Least Square*) melalui program WarpPLS 5.0

Hasil ini menunjukkan bahwa motivasi dan pertimbangan pasar kerja berpengaruh positif terhadap minat berprofesi di bidang pajak, tetapi *self efficacy*, tidak berpengaruh terhadap minat berprofesi di bidang pajak. Motivasi, *self efficacy* berpengaruh signifikan terhadap minat berprofesi di bidang audit. Tetapi pertimbangan pasar kerja tidak berpengaruh terhadap minat berprofesi di bidang audit

Kata kunci : Motivasi, Self Efficacy, Pertimbangan Pasar Kerja, Minat Berkarir Di bidang Pajak dan Audit

ABSTRACT

This study aims to make students' interests in the field of tax and audit professional in accounting students in state and private universities PT. This study uses a quantitative approach with a questionnaire as data collection.

The population uses Accounting Students who have taken both audit and tax subjects. The sample method uses a purposive sampling method with the criteria being students who have taken tax and audit courses. Respondents were processed by 270 people. The data that is processed is using the PLS (Partial Least Square) technique through the WarpPLS 5.0 program

These results indicate that labor market motivation and considerations have a positive effect on interest in the tax profession, but self-efficacy have no effect on interest in the tax profession. Motivation, self efficacy have a significant effect on the interest in the audit profession. But labor market considerations do not affect the interest in the audit profession

Keywords: *Motivation, Self-Efficacy, Labor Market Considerations, Career Interests In Tax and Audit*