

# **PENGARUH PERSEPSI MAHASISWA AKUNTANSI TENTANG PAJAK DAN BREVET PAJAK TERHADAP MINAT BERPROFESI DI BIDANG PERPAJAKAN**

**(Studi Survey Mahasiswa Universitas Mercubuana Angkatan 2014)**

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## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui (1) Pengaruh Persepsi Mahasiswa Prodi Akuntansi Fakultas Ekonomi Universitas Mercu Buana tentang Pajak terhadap Minat Berprofesi di Bidang Perpajakan (2) Pengaruh Persepsi Mahasiswa Prodi Akuntansi Fakultas Ekonomi Universitas Mercu Buana tentang Brevet Pajak terhadap Minat Berprofesi di Bidang Perpajakan (3) Pengaruh Persepsi Mahasiswa Prodi Akuntansi Fakultas Ekonomi Universitas Mercu Buana tentang Pajak dan Brevet Pajak terhadap Minat Berprofesi di Bidang Perpajakan.

Penelitian ini termasuk penelitian kuantitatif. Populasi penelitian ini adalah 216 mahasiswa Prodi Akuntansi Fakultas Ekonomi Universitas Mercu Buana Menteng Reguler 2. Dan Sampelnya diambil 140 mahasiswa dengan memakai rumus perhitungan Slovin. Instrumen dalam Penelitian ini adalah kuesioner. uji Instrumen dilakukan pada 40 mahasiswa. Penelitian ini menggunakan uji normalitas, uji multikolineitas, uji heterokedastisitas dan untuk uji asumsi klasik dan analisis regresi linear berganda untuk uji hipotesis.

Hasil penelitian menunjukkan bahwa Persepsi tentang Pajak dan Persepsi tentang Brevet Pajak berpengaruh positif terhadap Minat Berprofesi di Bidang Perpajakan bagi Mahasiswa Prodi Akuntansi Fakultas Ekonomi Universitas Mercu Buana. Persepsi tentang Pajak berpengaruh signifikan terhadap Minat berprofesi di Bidang Perpajakan bagi Mahasiswa Universitas Mercu Buana ditunjukkan dengan nilai koefisien regresi sebesar 0,496, persepsi tentang Brevet Pajak tidak berpengaruh signifikan terhadap Minat Berprofesi di Bidang Perpajakan bagi Mahasiswa Prodi Akuntansi Fakultas Ekonomi Universitas Mercu Buana ditunjukkan dengan nilai koefisien regresi sebesar 0,033. Persepsi tentang Pajak dan Brevet Pajak berpengaruh signifikan terhadap Minat Berprofesi di Bidang Perpajakan bagi Mahasiswa Prodi Akuntansi Fakultas Ekonomi Universitas Mercu Buana ditunjukkan dengan nilai F hitung lebih besar daripada F tabel  $21,012 > 3.062$ , maka  $H_0$  ditolak artinya ada pengaruh signifikan antara Persepsi Pajak dan Brevet Pajak secara bersama sama terhadap Minat Berprofesi di Bidang Perpajakan.

Kata kunci : minat, persepsi, profesi, pajak, brevet pajak

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**ABSTRACT**

This study aims to determine (1) Effect of Perceived Student Accounting Department of the Faculty of Economics, University of Mercu Buana Tax on Interest Profession in the Field of Taxation (2) Effect of Perceived Student Accounting Department of the Faculty of Economics, University of Mercu Buana on Tax Brevet against on Interest Profession in the Field of Taxation (3 ) Effect of Accounting Department of Student Perceptions of Faculty of Mercu Buana University economist on Taxes and Tax Brevet against on Interest the Tax Profession.

This study includes quantitative research. The population was 216 students of Accounting Department of Faculty of Economics, University of Mercu Buana Menteng Regular 2. And the sample was taken 140 students using a calculation formula Slovin. Instruments in this study was a questionnaire. Instrument test conducted on 40 students. This study uses a normality test, multicollinearity, heterokedastisitas and to test the classic assumption test and multiple linear regression analysis to test the hypothesis.

The results showed that the perception of Taxes and Perceptions of Tax Brevet positive effect on interest Profession in the Field of Taxation for Students of Accounting Department of the Faculty of Economics, University of Mercu Buana. Perceptions of Tax significant effect on interest works in the Field of Taxation for Students of the University of Mercu Buana showed with a regression coefficient of 0.496, the perception of Tax Brevet no significant effect on interest Profession in the Field of Taxation for Students of Accounting Department of the Faculty of Economics, University of Mercu Buana indicated by coefficient regression of 0,033. Perceptions of Tax and Tax Brevet significant effect on interest Profession in the Field of Taxation for Students of Accounting Department of the Faculty of Economics, University of Mercu Buana indicated by F count larger than F table.  $21.012 > 3062$ , then  $H_0$  is rejected it means there is significant influence between Perception Taxes and Tax Brevet together against interest Profession in the Field of Taxation.

Keywords: interest, perception, profession, taxes, license taxes.