

ABSTRAK

Nama : Siti Asita
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Judul : Pengaruh *Knowledge*, *Attitude*, Dan Persepsi Pada Profesi Akuntan Terhadap Minat Kerja Mahasiswa Di Bidang Akuntansi (Studi Pada Mahasiswa S1 Akuntansi Di Jakarta)

Penelitian ini bertujuan menganalisis pengaruh *knowledge*, *attitude*, dan persepsi terhadap profesi akuntan dalam membentuk minat kerja mahasiswa S1 Akuntansi di Jakarta. Minat kerja mahasiswa menjadi isu penting di tengah perkembangan dunia usaha dan profesi akuntansi yang semakin kompleks serta menuntut kompetensi adaptif. Faktor pengetahuan, sikap, dan persepsi terhadap citra serta prospek profesi akuntan diduga berperan dalam menentukan kecenderungan mahasiswa memilih karier di bidang akuntansi. Penelitian ini diharapkan memberikan bukti empiris mengenai determinan utama minat kerja mahasiswa.

Metode penelitian menggunakan pendekatan kuantitatif dengan survei melalui kuesioner kepada mahasiswa yang telah menempuh mata kuliah inti akuntansi. Analisis data dilakukan dengan Partial Least Squares–Structural Equation Modeling (PLS-SEM) menggunakan SmartPLS. Model pengukuran diuji untuk memastikan validitas dan reliabilitas instrumen, sedangkan model struktural digunakan untuk menguji pengaruh antarvariabel laten. Pendekatan ini memungkinkan evaluasi yang komprehensif terhadap hubungan antara *knowledge*, *attitude*, persepsi, dan minat kerja mahasiswa.

Hasil penelitian menunjukkan bahwa *knowledge* berpengaruh positif dan signifikan terhadap minat kerja, sementara persepsi terhadap profesi akuntan terbukti sebagai faktor paling dominan dan signifikan. Sebaliknya, *attitude* tidak berpengaruh signifikan terhadap minat kerja mahasiswa. Secara simultan, ketiga variabel memiliki daya jelas yang kuat dalam menjelaskan variasi minat kerja. Implikasi penelitian menekankan pentingnya penguatan pengetahuan dan pembentukan persepsi positif melalui kurikulum, program magang, serta eksposur praktisi untuk meningkatkan minat kerja mahasiswa secara berkelanjutan.

Kata Kunci: *Knowledge*, *Attitude*, *Persepsi Profesi Akuntan*, *Minat Kerja*

Jakarta, 25 Februari 2026

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ABSTRACT

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Title : *The Influence Of Knowledge, Attitude, And Perception Of The Accountant Profession On Students' Work Interest In Accounting (A Study Of Accounting Students In Jakarta)*

This study aims to analyze the influence of knowledge, attitude, and perception of the accounting profession on the career interest of undergraduate accounting students in Jakarta. Career interest in the accounting field has become an important issue amid the dynamic development of business and the increasingly complex accounting profession, which demands adaptive competencies. Differences in students' career interest are assumed to be influenced not only by attitudes but also by their level of knowledge and perceptions regarding the image, prospects, and characteristics of the accounting profession. Therefore, this research seeks to provide empirical evidence on the key determinants of students' career interest in accounting.

The study employed a quantitative approach using a survey method. Primary data were collected through questionnaires distributed to undergraduate accounting students who had completed core accounting courses. Data analysis was conducted using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS software. The measurement model was tested to ensure the validity and reliability of the instruments, while the structural model was used to examine the relationships among latent variables. This approach allowed for a comprehensive evaluation of the effects of knowledge, attitude, and perception on students' career interest.

The findings reveal that knowledge has a positive and significant effect on career interest, while perception of the accounting profession emerges as the most dominant and highly significant factor. Conversely, attitude does not show a significant influence on students' career interest. Collectively, the three variables strongly explain the variation in career interest. The implications highlight the importance of strengthening students' knowledge and fostering positive perceptions of the profession through curriculum design, internship programs, and practitioner exposure to sustainably enhance career interest in accounting.

Keywords: *Knowledge, Attitude, Perceptions Of The Accounting Profession, Work Interest.*

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