FAKTOR-FAKTOR YANG MELATARBELAKANGI PERSEPSI MAHASISWA DIPLOMA TIGA AKUNTANSI TERHADAP MINAT BERKARIER DI BIDANG AUDIT

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ABSTRAK

Kajian ini bertujuan untuk mendeskripsikan faktor-faktor internal dan eksternal yang melatarbelakangi minat mahasiswa akuntansi berkarier di bidang audit, serta menelaah kecenderungan mahasiswa yang menjadikan profesi auditor sebagai batu loncatan karier. Kajian menggunakan pendekatan deskriptif kuantitatif dengan metode survei. Data primer diperoleh melalui kuesioner berskala Likert empat poin yang disebarkan kepada 102 mahasiswa aktif Program Studi D3 Akuntansi Angkatan 2023 dan 2024 Fakultas Ekonomi dan Bisnis Universitas Pembangunan Nasional "Veteran" Jakarta, yang dipilih menggunakan teknik *purposive sampling*. Analisis data dilakukan menggunakan statistik deskriptif berupa distribusi frekuensi dan persentase pada setiap butir pernyataan. Hasil kajian menunjukkan bahwa dari sisi internal, kesadaran akan nilai pengembangan kompetensi melalui profesi auditor mendapat respons positif dari 98,0% responden, didukung pemahaman teknis audit yang secara konsisten berada di atas 91% di seluruh indikatornya. Dari sisi eksternal, prospek pasar kerja yang cerah menjadi pendorong utama dengan 98,1% respons positif, namun diimbangi oleh dua disinsentif signifikan, yaitu karakteristik lingkungan kerja yang bertekanan tinggi serta tingginya kesadaran mahasiswa terhadap risiko hukum dan sanksi profesi yang mencapai lebih dari 92% di seluruh indikatornya. Interaksi antara faktor pendorong dan penghambat ini menghasilkan minat yang bersifat ambivalen, di mana apresiasi yang tinggi terhadap profesi tidak sepenuhnya terkonversi menjadi komitmen karier jangka panjang. Fenomena ini tercermin dari adanya *behavioral gap* 17,6% responden menolak minat aktual menjadi auditor kompeten, hanya 12,7% yang sangat aktif mencari informasi profesi secara mandiri, dan 21,5% enggan berdiskusi aktif mengenai dunia audit.

Kata Kunci: Generasi Z, Minat Berkarier, Pengetahuan Audit, Persepsi Profesi Auditor, Risiko Profesi Auditor, Batu Loncatan.

FACTORS UNDERLYING DIPLOMA THREE ACCOUNTING STUDENTS' PERCEPTIONS TOWARD CAREER INTEREST IN THE FIELD OF AUDITING

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ABSTRACT

This study aims to describe the internal and external factors underlying accounting students' career interest in the field of auditing, as well as to examine the tendency of students to view the auditing profession as a career stepping stone. A quantitative descriptive approach was employed using a survey method. Primary data were collected through a four-point Likert scale questionnaire distributed to 102 active students of the Diploma Three (D3) Accounting Study Program, Classes of 2023 and 2024, Faculty of Economics and Business, Universitas Pembangunan Nasional "Veteran" Jakarta, selected using purposive sampling. Data were analyzed using descriptive statistics comprising frequency distribution and percentage for each questionnaire item. The findings reveal that from the internal side, awareness of the auditing profession's value in developing competence received positive responses from 98.0% of respondents, supported by technical audit knowledge that consistently exceeded 91% across all indicators. From the external side, a bright career outlook served as the primary driver with 98.1% positive responses, yet was counterbalanced by two significant disincentives: the high-pressure nature of the audit work environment and students' strong awareness of professional legal risks and sanctions, exceeding 92% across all related indicators. The interaction between these driving and inhibiting factors produced an ambivalent level of career interest high cognitive appreciation that did not fully convert into active long-term career commitment. This was reflected in a distinct behavioral gap: 17.6% of respondents personally rejected the prospect of becoming a competent auditor, only 12.7% were highly active in independently seeking information about the profession, and 21.5% showed reluctance to engage in active discussions about the auditing field.

Keywords: Audit Knowledge, Career Interest, Generation Z, Perception of the Auditing Profession, Professional Risk of Auditors, Stepping Stone.