

**PROGRAM RELAWAN PAJAK MEMODERASI HUBUNGAN MOTIVASI
KARIER DAN MOTIVASI EKONOMI TERHADAP MINAT BERKARIER
DI BIDANG PERPAJAKAN**

(Studi pada Relawan Pajak di Bali)

Oleh

Made Dwi Ariasa, NIM 2117051194

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh motivasi karir dan motivasi ekonomi terhadap minat berkarir di bidang perpajakan dengan program relawan sebagai variabel moderasi pada mahasiswa yang mengikuti Program Relawan Pajak. Teknik *probability sampling* yaitu *proportionate stratified random sampling* yaitu 7 Universitas di Bali pada tahun 2025 dengan jumlah populasi sebanyak 204 mahasiswa dan sampel penelitian sebanyak 66 mahasiswa yang diambil dari rumus slovin. Data yang digunakan dalam penelitian ini adalah data primer berupa kuesioner. Hasil penelitian menunjukkan bahwa pengaruh motivasi karir dan motivasi ekonomi berpengaruh positif terhadap minat berkarir di bidang perpajakan, dan Program Relawan Pajak memiliki peran moderasi dalam hubungan motivasi karir dan motivasi ekonomi dengan minat berkarier di bidang perpajakan.

Kata kunci : Program Relawan Pajak, Motivasi Karier, Motivasi Ekonomi , Minat Berkarier di Bidang Perpajakan.

**TAX VOLUNTEER PROGRAM MODERATES THE RELATIONSHIP OF
CAREER MOTIVATION AND ECONOMIC MOTIVATION TO CAREER
INTEREST IN TAXATION**

(Study on Tax Volunteers in Bali)

By

Made Dwi Ariasa, NIM 2117051194

Department of Economics and Accounting

ABSTRACT

This research aimed to examine the influence of career motivation and economic motivation on students' interest in pursuing a career in taxation, with the Tax Volunteer Program serving as a moderating variable among students participating in the program. The study employed a proportionate stratified random sampling technique, involving 66 students from a total population of 204 across seven universities in Bali in 2025, selected using the Slovin formula. Primary data were collected through questionnaires. The findings show that both career motivation and economic motivation have a positive effect on students' career interest in taxation. Furthermore, the Tax Volunteer Program plays a moderating role in strengthening the relationship between these motivations and career interest in the field of taxation.

Keywords : Tax Volunteer Program, Career Motivation, Economic Motivation, Interest in a Career in Taxation.

