

ABSTRACT

This study aims to analyze the influence of employment opportunities, impostor phenomenon, and perceived difficulty on career interest in taxation, as well as to examine whether these relationships differ based on gender. The study uses a quantitative approach through a questionnaire survey of 2022 & 2023 students of the Faculty of Economics and Business at various universities in Indonesia using nonprobability sampling (purposive sampling). The data processed consisted of 342 respondents (129 male, 213 female). The analysis was conducted using SEM-PLS (SmartPLS), including evaluation of the outer model and inner model, followed by MICOM as a prerequisite and Multi-Group Analysis (MGA) to test gender differences.

The results showed that structurally, employment opportunities had a significant positive effect on interest in a career in taxation, the impostor phenomenon had no significant effect, and the perception of difficulty had a significant negative effect. The MGA test showed that there were no significant differences in influence between men and women in the three pathways (all p -values > 0.05). These findings emphasize the importance of providing information on taxation career prospects and learning strategies to reduce perceptions of difficulty in order to strengthen students' career interests.

Keywords: job opportunities, impostor phenomenon, perceived difficulty, gender, interest in a career in taxation, PLS-SEM.

ABSTRAK

Penelitian ini bertujuan menganalisis pengaruh peluang kerja, *impostor phenomenon*, dan persepsi kesulitan terhadap minat karir di bidang perpajakan, serta menguji apakah hubungan-hubungan tersebut berbeda berdasarkan gender. Penelitian menggunakan pendekatan kuantitatif melalui survei kuesioner pada mahasiswa Fakultas Ekonomi dan Bisnis angkatan 2022 & 2023 di berbagai universitas di Indonesia dengan teknik *nonprobability sampling (purposive sampling)*. Data yang dapat diolah berjumlah 342 responden (129 laki-laki, 213 perempuan). Analisis dilakukan menggunakan SEM-PLS (*SmartPLS*), meliputi evaluasi outer model dan inner model, kemudian dilanjutkan MICOM sebagai prasyarat dan *Multi-Group Analysis* (MGA) untuk uji beda gender.

Hasil penelitian menunjukkan secara struktural, peluang kerja berpengaruh positif signifikan terhadap minat karir perpajakan, *impostor phenomenon* tidak berpengaruh signifikan dan persepsi kesulitan berpengaruh negatif signifikan. Uji MGA menunjukkan tidak terdapat perbedaan pengaruh yang signifikan antara laki-laki dan perempuan pada ketiga jalur tersebut (seluruh p-value > 0,05). Temuan ini menegaskan pentingnya penyediaan informasi prospek karir perpajakan dan strategi pembelajaran untuk menurunkan persepsi kesulitan guna memperkuat minat karir mahasiswa.

Kata kunci: peluang kerja, *impostor phenomenon*, persepsi kesulitan, gender, minat karir perpajakan, PLS-SEM.