

Factors that Affect Accounting Student Interest for a Career in the Taxation Field

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ABSTRACT: Choosing a career is certainly the initial stage for students in forming a career, especially in the field of taxation. Currently, students' interest in choosing a career in taxation is still minimal. To choose a career in the field of taxation, of course, students have a good perception, financial rewards obtained, and labor market considerations. The purpose of this study is to provide empirical evidence regarding the influence of perceptions, financial rewards, and labor market considerations on the interest of accounting students to have a career in the field of taxation. The population in this study were all students of the accounting study program at the Faculty of Economics and Business, Udayana University, class of 2019, totaling 255 people. The sample determination method used to determine the number of samples is the result of calculations using the Isaac & Michael formula. The sample used in this study was 154 people. The data analysis used in this research is PLS analysis. The results of this study indicate that perceptions, financial rewards, and labor market considerations have a significant positive effect on student interest in a career in taxation where perceptions support the theory of planned behavior, financial rewards support expectancy theory, and labor market considerations support the theory of planned behavior.

KEYWORDS : *Perception, Financial Rewards, Career Interests*

I. INTRODUCTION

Career opportunities are currently still wide open for prospective tertiary graduates, namely undergraduates. Career is one of the individual goals to reach a higher level (Fadly, 2018). Many companies are looking for fresh graduates to become part of the company to develop or advance the company. One of the areas of work sought is the field of taxation. Overall, job opportunities in the field of taxation are the availability of jobs in the field of taxation and opportunities for someone to get a job in the field of taxation (Prihatini & Rachmawati, 2020). Regarding the field of taxation, not only tax graduates can work in the field of taxation, but accounting graduates can also have a career in that field. Accounting graduates can have careers in the field of taxation because the main function of accounting is to serve as financial information for an organization (Ferdiansah et al., 2020). From accounting reports, it can be seen the financial position of an organization and the changes that occur in it. Accounting is made qualitatively with a unit of measure of money. As an accounting graduate, you should have thought about and prepared for the job you will choose so that students don't make the wrong choice of job. Fresh graduates with a degree in accounting can become experts in the field of taxation, of course, this will have an impact on the sustainable global development that is currently underway. The need for tax experts in various fields of private industry and government is increasing nowadays (Lestari et al., 2019).

With more accountants taking on the role of experts in the field of taxation, it will have a positive impact on the country's sustainable development (Antas et al., 2022). The field of taxation is certainly very important for companies that have been registered as taxpayers. Based on this, of course, there are great opportunities in the future related to opportunities in working in the field of taxation. Much information circulating on social media regarding job vacancies will indirectly give students the perception that a career in taxation is the right choice when they graduate. However, student interest in the accounting profession in Indonesia is still relatively small, where the number of accountants registered with the Association of Professional Accountants in ASEAN countries, one of which is in Indonesia, is 24,587. This has resulted in the accounting profession in Indonesia being still relatively low (Raharja & Liany, 2020). With the total number of accounting professions, it can be divided again based on a more specific profession, namely the tax profession, which is one example of a tax consultant career with only 6,175 members who have been registered with the Indonesian Tax Consultants Association. Based on data from the Widya Duta Mandiri Foundation, in 2021 the

number of students registering for tax brevets is only 56 students. Of course, this number is very small when compared to the number of students of the Faculty of Economics and Business, Udayana University where the Faculty of Economics and Business of Udayana University has collaborated with the Widya Duta Mandiri Foundation so that this collaboration can provide convenience to students in conducting tax training. According to Anggraeni et al. (2020) the lack of interest in students choosing careers in the field of taxation because students assume that the concept of taxation changes in norms every year, therefore it is necessary to encourage accounting students to have an interest in the profession in the field of taxation. If the accounting profession in the future faces increasingly difficult challenges, readiness related to professionalism is needed to support this professionalism.

Student interest in a career in the field of taxation can be triggered by various stimulations obtained from intrinsic and extrinsic factors (Meilani, 2020). A student is a phase where a person is categorized as ready to work (Suardana & Gayatri 2020). One that influences student decisions in determining which career to pursue in the future is student perceptions of this career field (Pradnyani et al., 2018). A certain perception of students toward taxation career specialization, of course, will greatly affect the career itself. Perception is a view, both positive and negative, which is formed from one's attitude towards something in everyday life. Student perceptions tend to be influenced by people around them. Usually, the family environment, social environment, and lecturers create student perceptions. If students have thoughts or perceptions about careers in the field of taxation, these students will behave in accordance with what is expected. Based on good perceptions, of course, this will lead to high student interest in careers in the field of taxation (Novianingdyah, 2022). Perception relates to the theory of planned behavior which assumes that it is related to subjective norms, namely their belief in a career in the field of taxation.

Another factor that can affect students' interest in a career in taxation is financial rewards. Financial rewards are thought to influence student interest in choosing a career. Currently financial rewards or salaries are still seen as a measuring tool to assess the consideration of services that have been given by employees as compensation that has been obtained. Financial rewards in this study are interpreted as salaries, wages, or honorarium given by employers to individuals as a form of reward and to be the best lure in optimizing employee satisfaction (Nainggolan et al., 2020).

There are other factors that can affect students' interest in choosing a career, namely labor market considerations. Labor market considerations can be considered by someone in choosing a job, because each job has different opportunities and opportunities (Yasa et al., 2019). When the economy is down and it is difficult to find work, it causes students to pay attention to the job market (Putri & Andayani, 2021). Based on previous research related to labor market considerations according to Nella Sersa Naradiasari (2022) and Djoko Wahyudi (2022), states that labor market considerations have a positive effect on accounting students' interest in a career in taxation. However, this statement is not in line with research conducted by Hastuti & Kartika (2018), which states that labor market considerations do not affect students' interest in a career in taxation.

II. CONCEPTUAL MODEL AND HYPOTHESIS

Perception influences the interest of accounting students in a career in the field of taxation based on the principle of perceived behavior control which is part of the theory of planned behavior which explains that if individuals have a good perception of a job, it will increase individual interest in improving the job, which this time is a career in the field of taxation. If someone has the perception of a career in the field of taxation, then someone will behave or carry out what is expected (Vajarini, 2021). Pratama & Wi (2022) argue that perceptions influence student careers in the field of taxation. Naradiasari & Wahyudi (2022) stated that perceptions have a positive effect on student decisions to choose a career in the field of taxation. However, according to Samsuri et al., (2019), perception has no effect on the interest of accounting students to have careers in the field of taxation.

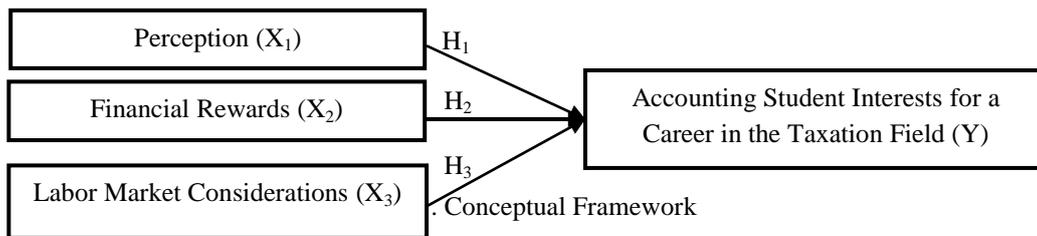
H₁: Perception has a positive effect on Accounting Students Interest for a Career in the Taxation Field.

Financial rewards influence the interest of accounting students to have a career in taxation based on expectancy theory which explains that individuals will expect a result or reward based on the actions taken at work in accordance with their needs, in this case the individual expects the result of his work from a financial rewards such as salary or bonuses. Financial rewards are one of the main factors considered in choosing a career (Nelafan & Sulistiyanti, 2022). Students may have a personal desire to do their work according to their interests and expertise, rather than looking for rewards or high salaries. It could also be that they are more interested in working in other fields that provide higher or greater returns than a career in taxation (Putri & Andayani, 2021). Nainggolan et al., (2020) stated that financial rewards affect the career interests of Private College accounting students in the city of Medan. However, according to research conducted by Putri & Andayani (2021) it states that financial rewards and salaries do not significantly influence the career interests of accounting students at Public College in East Java in the tax field.

H₂: Financial Rewards have a positive effect on Interest in Accounting Students for a Career in the Taxation Field.

Labor market considerations affect the interest of accounting students for a career in the field of taxation based on the principle of subjective norms which are part of the theory of planned behavior, explaining that if an individual is mature enough to make considerations of the chosen job field based on aspects of his ability, then the individual must be able to compete with other individuals. others in the job market. Limited information for some groups will affect the number of jobs that can be known or accessed so that labor market considerations are also a factor influencing career choices (Azzah&Maryono, 2022). Yasa et al., (2019) stated that labor market considerations have a positive effect on career choices in the field of taxation. However, Putri &Andayani (2021) in their research stated that labor market considerations did not affect the career interests of accounting students in the tax field.

H₃: Labor market considerations have a positive effect on the interest of accounting students for a career in taxation.



III. RESEARCH METHOD

The location of this research was conducted on undergraduate students majoring in Accounting, Faculty of Economics and Business, Udayana University. The reason for choosing this location is because these undergraduate students have taken and received various courses in accounting, especially taxation and students in this batch are in semesters 7 and 8 which in that semester have entered their final studies and will be pursuing career paths. The population in this study were active students of the Bachelor of Accounting Faculty of Economics and Business, Udayana University Class of 2019 with a total of 255 students. The method used in sampling is simple random sampling. Based on the entire population, the sample in this study was calculated based on the Isaac & Michael formula, as follows.

$$s = \frac{\lambda^2 \cdot N \cdot P \cdot Q}{d^2 (N-1) + \lambda^2 \cdot P \cdot Q} \dots\dots\dots(1)$$

Information:

- s = number of samples
- λ = chi squared, with degrees of freedom 1 (1% = 6,635 ; 5% = 3,841 ; 10% = 2,706)
- N = number of population (255 orang)
- P = true chance (0,5)
- Q = falsechance (0,5)
- d = the difference between the sample mean and the population mean (1% or 5% or 10%)

Thus, the number of samples in this study is as follows:

$$s = \frac{3,841 \cdot 255 \cdot 0,5 \cdot 0,5}{0,0025 (255-1) + 3,841 \cdot 0,5 \cdot 0,5} = 153,5 \text{ rounded to } 154.$$

The method used in data collection is in the form of distributing questionnaires. In this case, a 5-point Likert scale will be used in selecting the answers to the research questionnaire to make it easier for respondents to answer the questions that will be given in the questionnaire. This study uses inferential statistical data analysis as measured by SmartPLS. The analysis test consists of validity and reliability starting from measuring the model (outer model), model structure (inner model) and hypothesis testing (Ghozali, 2018: 32).

IV. RESULTS AND DISCUSSION

Based on the results of research conducted on students in the Accounting Department of the Faculty of Economics and Business, Udayana University, it can be seen that the characteristics of the respondents include gender and age, which are described in the following table.

Table 1. Characteristics of Respondent

No	Variable	Classification	Total	Percentage (%)
1	Gender	Male	47	30,5
		Female	107	69,5
	Total	154	100	
No	Variable	Classification	Total	Percentage (%)
1	Age	20 years old	4	2,6
		21 years old	97	63,0
		22 years old	51	33,1
		23 years old	2	1,3
		Total	154	100

Source: Data Processed, 2023

Table 1 shows that the female sex dominates in this study with a percentage of 69.5 percent. Based on age, respondents who were 21 years old dominated this study with a percentage of 63 percent.

Outer Model

The outer model is a measurement model to assess the validity and reliability of the model.

1) Convergent Validity, measuring the magnitude of the correlation between constructs and latent variables. Convergent validity testing can be seen from the loading factor for each construct indicator. The loading factor value > 0.7 is an ideal value, meaning that the indicator is valid for measuring the construct it forms. Based on Table 2, the output results meet convergent validity because the loading factor is above 0.70.

Table 2. Outer Loadings

	Original Sample (O)	T Statistics (O/STDEV)	P Values
X1.1	0,852	29,786	0,000
X1.2	0,905	48,397	0,000
X1.3	0,904	49,956	0,000
X1.4	0,884	43,661	0,000
X1.5	0,828	20,591	0,000
X2.1	0,807	18,615	0,000
X2.2	0,845	29,983	0,000
X2.3	0,821	18,999	0,000
X2.4	0,721	11,626	0,000
X3.1	0,719	13,452	0,000
X3.2	0,810	22,066	0,000
X3.3	0,738	10,928	0,000
X3.4	0,851	28,173	0,000
Y1	0,746	17,019	0,000
Y2	0,886	41,879	0,000
Y3	0,897	49,085	0,000
Y4	0,757	19,403	0,000
Y5	0,740	19,194	0,000

Source: Data Processed, 2023

2) Discriminant Validity using cross loading occurs if two different instruments that measure two constructs that are predicted to be uncorrelated produce scores that are not correlated (Hartono, 2008 in Jogiyanto, 2016). If the cross-loading value of each indicator of the variable concerned is greater than the cross loading of other variables, then the indicator is said to be valid. So, based on Table 3 it can be explained that all indicators for each variable are valid.

Table 3. Cross Loading

	Interests	Financial Rewards	Perceptions	Labor Market Considerations
X1.1	0,515	0,586	0,852	0,482
X1.2	0,505	0,654	0,905	0,548
X1.3	0,529	0,615	0,904	0,540
X1.4	0,573	0,702	0,884	0,574
X1.5	0,507	0,660	0,828	0,525
X2.1	0,451	0,807	0,527	0,460
X2.2	0,560	0,845	0,660	0,540
X2.3	0,477	0,821	0,658	0,552
X2.4	0,387	0,721	0,489	0,514
X3.1	0,439	0,465	0,445	0,719
X3.2	0,431	0,620	0,515	0,810
X3.3	0,387	0,449	0,432	0,738
X3.4	0,543	0,488	0,512	0,851
Y1	0,746	0,536	0,587	0,466
Y2	0,886	0,485	0,474	0,537
Y3	0,897	0,502	0,504	0,563
Y4	0,757	0,429	0,423	0,337
Y5	0,740	0,425	0,419	0,415

Source: Data Processed, 2023

3) Discriminant Validity using Average Variance Extracted occurs if two different instruments that measure two constructs that are predicted to be uncorrelated produce scores that are not correlated (Hartono, 2008 in Jogiyanto, 2016). Another method for assessing discriminant validity is to compare the average variance extracted for each variable with the correlation between the variables and other variables in the model. The model has sufficient discriminant validity if the AVE value for each variable is greater than the correlation between the other variables in the model. Based on Table 4, it can be explained that the AVE value of each variable is greater than 0.50, so the model can be said to be good.

Table 4. Average Variance Extracted

Variable	AVE
Perception (X1)	0,766
Financial Rewards(X2)	0,640
Labor Market Considerations(X3)	0,610
Accounting Student Interests for a Career in the Taxation Field(Y)	0,653

Source: Data Processed, 2023

4) Composite Reliability, measuring the reliability of a construct with reflexive items can be done in two ways, namely by Cronbach's Alpha and Composite Reliability. Boundary value ≥ 0.7 is acceptable and value ≥ 0.8 is very satisfactory. Based on Table 5, the output results of composite reliability and cronbachs alpha show a value above 0.70 so it can be concluded that the variable has good reliability.

Table 5. Cronbach's Alpha and Composite Reliability Test Results

Variable	Composite Reliability	Cronbachs Alpha	Information
Perception (X1)	0,942	0,923	Reliable
Financial Rewards(X2)	0,876	0,813	Reliable
Labor Market Considerations (X3)	0,862	0,786	Reliable
Accounting Student Interests for a Career in the Taxation Field (Y)	0,903	0,865	Reliable

Source: Data Processed, 2023

Inner Model

The inner model or structural model describes the relationship between variables based on the substantive theory. The structural model in PLS is evaluated by using R^2 for dependent constructs. The R-Square Predictive Relevance (R2) value ranges from 0 (zero) to 1 (one). The closer to 0 the value of R-Square Predictive Relevance (R2), gives an indication that the research model is getting worse, while on the contrary the further away from 0 (zero) and the closer to the value 1 (one), this means that the research model is getting better.

Table 6. R-Square

Variable	R Square
Accounting Student Interests for a Career in the Taxation Field(Y)	0,454

Source: Data Processed, 2023

The result of the calculation of R2 is 0.454, so the conclusion is that 45.4% of the variable Student interest in a career in taxation is influenced by perceptions, financial rewards, labor market considerations, while the remaining 54.6% is influenced by other factors not included in the research model or outside the research model. Referring to the strong and weak criteria of the model based on the R-Square Predictive Relevance (Q2) value, as stated by Latan & Ghazali (2018: 80), this model is classified as sufficient.

Hypothesis test

Hypothesis test or t test is used to test the effect of each exogenous variable (perception variable, financial reward variable, labor market consideration variable) on endogenous variable (student interest in a career in taxation). The results of hypothesis testing can be seen in Table 7 as follows.

Table 7. Hypothesis Test

Hypothesis	Correlation Coefficients	t statistic	p values
Path Coefficients			
Perception ->Interest	0,279	2,680	0,008
Financial Rewards ->Interest	0,209	2,010	0,046
Labor Market Consideration ->Interest	0,278	3,444	0,001

Source: Data Processed, 2023

The Effect of Perception on Student Interests for a Career in the Taxation Field

Based on the P values of $0.008 < 0.05$, then H1 is accepted which means that the perception variable has a positive effect on students' interest in a career in taxation. If someone has the perception of a career in the field of taxation, then someone will behave or carry out what is expected (Vajarini, 2021). The results of this study do not support the results of research conducted by Samsuri et al (2019). However, this study supports the results that perception has a positive effect according to research conducted by Pratama & Wi (2022) and Naradiasari & Wahyudi (2022).

The Effect of Financial Rewards on Student Interests for a Career in the Taxation Field

Based on the P values of $0.046 < 0.05$, then H2 is accepted, which means that the financial rewards variable has a positive effect on students' interest in a career in taxation. The results of this study do not support the results of research from Putri & Adnyani (2021) which state that financial rewards and salaries have no effect on the interest of accounting students to have a career in taxation. However, this research supports the results of research conducted by Nainggolan et al., (2020) which states that financial rewards affect career interests of accounting students.

The Effect of Labor Market Consideration on Student Interests for a Career in the Taxation Field

Based on the P values of $0.001 < 0.05$, H3 is accepted, which means that the labor market considerations variable has a positive effect on students' interest in a career in taxation. This research supports the results of research from Yasa et al., (2019) which states that labor market considerations have a positive effect on career choices in the field of taxation. However, this research does not support the results of research conducted by Putri & Andayani (2021) in her research which states that labor market considerations do not affect career interest in accounting students in the tax field.

V. CONCLUSION

Based on research results, it can be concluded that there is a positive influence between perceptions of student interest in a career in the field of taxation for students of the Accounting Department, Faculty of Economics and Business, Udayana University. This means that the increasing perceptions held by students, it will increase student interest for a career in the field of taxation. There is a positive influence between financial rewards on students' interest in a career in the field of taxation for students majoring in accounting at the Faculty of Economics and Business, Udayana University. This means that the higher the financial reward, the higher the student's interest in a career in taxation. There is a positive influence between job market considerations on students' interest in a career in the field of taxation among students majoring in accounting at the Faculty of Economics and Business, Udayana University. Future researchers are expected to be able to add other factors that might influence students' interest in a career in the field of taxation.

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