

ANALYSIS OF FACTORS AFFECTING THE INTEREST OF ACCOUNTING STUDENTS IN TAXATION PROFESSIONS AFTER THE PANDEMIC PERIOD

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ABSTRACT

Taxation aspects must be carried out by all taxpayers in all fields, not only finance. The tax profession is needed so that people report their tax obligations according to tax rules and regulations. For a career in taxation, one must meet the criteria and requirements to become a tax professional. Education is also one of the factors needed to become a professional in taxation. However, the process of becoming a professional in taxation requires a lot of time and interest because you have to attend education and pass a professionalism exam. The research aims to determine the influencing factors Affecting The Interest Of Accounting Students In Taxation Professions After The Pandemic Period The results showed that only the variables of perception and study motivation had an influence on students' interest in working in the field of taxation. While other variables such as Tax knowledge and Market Considerations have no influence on students' interest in working in the field of taxation. The results of this study indicate that what can most influence the interest in the profession are the internal factors of the student such as perception and motivation to learn. Suggestions for further research are to add variables or replace variables that are thought to influence student interest in a career in taxation. Future research can also take research samples at universities or educational institutions outside Jakarta or maybe outside the island of Java province

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1. INTRODUCTION

During the pandemic, all professions in various fields including in the field of taxation experienced difficulties in carrying out their activities due to social restrictions to prevent transmission of Covid disease. Not only in the taxation profession, this also occurs in the public accounting profession and professional accountants [9][11]. There has been a shift in the accounting and taxation functions which originally worked manually towards digitization in the preparation of financial reports and tax reporting [10]. The tax profession is needed so that people report their tax obligations according to tax rules and regulations. For a career in taxation, one must meet the criteria and requirements to become a tax professional. Education is also one of the factors needed to become a professional in taxation. However, the process of becoming a professional in taxation requires a lot of time and interest because you have to attend education and pass a professionalism exam. The need to learn, master, and even divert oneself in the field of taxation is getting bigger. In addition, changes to the amendments to the Tax Law (UUP) and tax regulation policies will be a challenge for taxpayers, tax consultants, and other parties so that they can continue to carry out their tax obligations in accordance with the applicable Tax Laws. The need for professionals in the field of taxation is also getting bigger because taxes are needed by all professions and there are obligations for each party. Students studying accounting are faced with several choices of specialization majors such as auditing, general accounting, and tax. It is interesting to see students' interest in these majors, especially in the field of taxation, including looking for what factors are of interest to students to work in the field of taxation. Research on the interests of the tax profession will contribute to educational institutions to develop curricula and learning materials.

Research related to the factors that influence interest in taxation has been carried out by many parties but has not provided consistent results so that research on this variable can still be developed.

2. LITERATURE REVIEW

Theory of Reasoned Action

The Theory of Reasoned Action is one of the classic models of social psychology that has been widely used to predict behavior. This theory was first introduced by Martin Fishbein and Icek Ajzen (1980). Based on TRA, interest (intention) influences a person's decision to do something. This theory is used to explain that the decision to work in the field of taxation is certainly based on interest where this is shaped by several factors experienced by the individual. This theory is also widely used to underlie research - research that looks for factors that influence an interest such as research Pangestu et al (2022)

Perception

Perception is a process of stimulations that influence responses that are selected and interpreted. Perception is a psychological process as a result of sensing so that a thinking process is formed. Perception includes interpretation of objects, organizing, acceptance by influencing behavior or attitudes. Al Akbar & Ernandi's research (2022) [3] shows that perception has an influence on interest in a career in the tax profession.

Study Motivation

Study motivation is the desire and encouragement of individuals to learn something more deeply to achieve something. student social motivation is good with a career in the field of taxation, it will also affect students' interest in a career in the field of taxation. there are three (3) functions of motivation in learning:

1. Encourage people to do.
As the driving force of every activity that is done.
2. Determine the direction of action.
As a direction and activities that must be done in accordance with the formulation of objectives.
3. Selecting actions.
Determine what actions to do that are compatible with the goal.

Tax Knowledge

If you have knowledge in the field of taxation, good knowledge of the taxation system, ways of calculating taxes or tax reporting procedures, students will have an idea of the things to be done in the field of taxation. Tax knowledge that is possessed of course there is a desire to apply it so that it encourages interest in a career in taxation.

Market Considerations

The need for a profession or other things in society is a factor that encourages high interest. In this case, the need for tax professionals in society will be a factor that encourages students' interest in becoming tax professionals. Ease of getting a job, Career expectations and a large salary are one of the elements that shape market considerations. Every individual will think about whether what is learned in education can be used and accepted by the labor market or not. Career expectations have an influence on choices made, one of which is Ariani et al's (2020)[4] study which shows that there are career expectations and personal characteristics that have a positive relationship in the decision of millennial choosing accounting majors. This shows that individual choices can be influenced by future market considerations.

Based on the description above, it can be built research framework as follows:

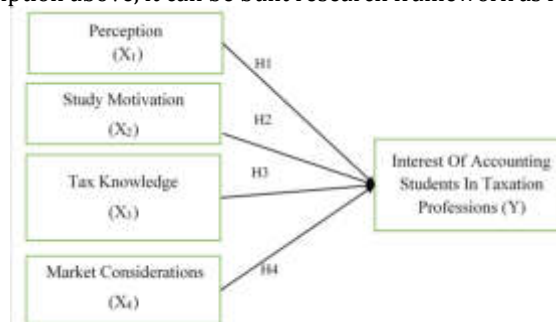


Figure 1. Conceptual Framework

Research Hypothesis

Based on the problem formulation and conceptual framework above, the research hypothesis put forward by the researcher is as follows:

1. Perception (Persepsi) has a positive and significant influence on Interest Of Accounting Students In Taxation Professions.
2. Study Motivation has a positive and significant influence on Interest Of Accounting Students In Taxation Professions.
3. Tax knowledge has a positive and significant influence on Interest Of Accounting Students In Taxation Professions.
4. Market considerations has a positive and significant influence on Interest Of Accounting Students In Taxation Professions.

3. METHOD

The method used in this paper is a survey method. This research was conducted by distributing questionnaires to students majoring in accounting in the fifth semester and above at several universities in Indonesia, especially in Jabodetabek (DKI Jakarta, Depok, Tangerang, and Bekasi), which consists of several existing universities.

The limitation of respondents who filled out the questionnaire was students majoring in Accounting, especially in the fifth semester who were studying at the university where the research sample was taken. This is due to the sixth semester where several universities have specializations or majors in the field of taxation for their students. This study used a sample consisting of 117 accounting students as respondents.

Table 1 Operational Definition of Research Variables

Description	Jumlah	Persentase
Total Questionnaire distributed	150	100 %
Total Questionnaires that did not return	28	18,67%
Total Questionnaires that cannot be processed (outlier)	5	3,33 %
Total Questionnaire processed as a research sample	117	78 %

The primary data source is by distributing research questionnaires to respondents or research samples. The secondary data in this study are journal articles, books

Table 2. Operational Definition of Research Variables

Variabel	Dimensi	Indikator
Y = Interest Of Accounting Students In Taxation Professions	Great opportunity and salary	1. Profession in the field of taxation provides great career opportunities for accounting students.
		2. Students are interested in working in the field of taxation because it provides a large salary.
		3. Students are interested in working in the field of taxation because they have a lot of experience and knowledge about taxes.
	Experience and knowledge	4. Students are interested in working in the tax field because they will get adequate facilities.
		5. After graduating from Strata 1 (S1) plans to work in the field of taxation.
		6. Interested in a career in the field of tax because this profession is needed.
X1 = Persepsi	Profession	1. The process of tax lectures will help when working in the field of taxation.
		2. Tax-related knowledge will be very useful in the profession in the field of taxation.
	Training	3. Before working in the field of taxation, it is necessary to attend training for professional development.
		4. The training helps in career development in the tax field
	Skill	5. Profession in the field of taxation will be able to

		improve analytical skills, decision making, and problem solving to solve tax problems.
X2 = Study Motivation	Expectations	6. Working in the field of taxation will increase interpersonal skills such as the ability to work in groups.
	Salary	1. Get a job that matches your educational background. 2. Get a job that provides a high additional salary (beyond the basic salary, such as honorarium). 3. Get a fair and competitive salary.
	Role	4. Gain knowledge related to the role that will be had when in the world of work.
	Responsibility	5. Gaining knowledge related to the responsibilities that will be owned when in the world of work.
	Pride	6. Get the pride of society. 7. Get the pride from yourself
X3 = Tax Knowledge	Knowledge	1. It is necessary to understand the course material on taxation as a whole. 2. Need to understand the latest taxation issues 3. Need to understand the tax regulations thoroughly 4. Tax study material will increase professionalism for those who want to or have worked in the field of taxation.
	Sanctions	If the taxpayer does not carry out tax obligations, he will be subject to tax sanctions.
X4 = Market Considerations	Ease Of getting a Job	1. Ease of getting a job 2. Immediate acceptance at work 3. Safety at work 4. Get a job acceptance
	Salary	5. Great and attractive salary

Data analysis using validity test, reliability test and multiple linear regression analysis

4. RESULT AND DISCUSSION

The Data Has Passed the Validity and Classical Assumption Tests . Test the validity of the items with the Pearson correlation method and have passed the test for all questions

Variable Reliability Test

Table 1. Perception

Reliability Statistics	
Cronbach's Alpha	N of Items
.878	6

Table 2. Study Motivation

Reliability Statistics	
Cronbach's Alpha	N of Items
.891	7

Table 3. Tax Knowledge

Reliability Statistics	
Cronbach's Alpha	N of Items
.823	5

Table 4. Market Considerations

Reliability Statistics	
Cronbach's Alpha	N of Items

.853	5
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Table 5. Interest Of Accounting Students In Taxation Professions.

Reliability Statistics	
Cronbach's Alpha	N of Items
.829	7

The results show that all variables have passed the reliability test (Researcher Processed, 2023)

Table 6. reliability test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.791 ^a	.682	.627	.39135

a. Predictors: (Constant), PTB_PSA, PRE_PSI, PGT_PJK, MOT_BLJ

The table above shows that the Adjusted R Square (R²) value is 0.627, this can mean that 62.70% of the variation in students' interest in working in taxation in this study can be explained by the three independent variables used in this study. The remaining 37.30% can be explained by other variables outside the model in this study which are not included in the regression model.

Table 7. Multiple linear regression

Multiple linear regression						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.372	.798		1.167	.001
	PRE_PSI	1.126	.013	.026	1.960	.021
	MOT_BLJ	1.010	.018	.994	3.033	.000
	PGT_PJK	-.817	.031	-.006	-.457	.649
	PTB_PSA	-.715	.028	-.009	-.540	.590

a. Dependent Variable: MIN_PJK

Perception (Persepsi) has a positive and significant influence on Interest Of Accounting Students In Taxation Professions.

From the results of the first hypothesis in this study, it was accepted with a significant value of more than (0.05) research, namely 0.021, thus there is a positive and significant influence between the perceptions of accounting students on interest in a profession in the field of taxation. Student perceptions influence their interest in working as professionals in taxation. Each student has their own perception of the profession in taxation. It is this perception that encourages students' interest in working in the taxation field. Educational institutions need to provide relevant information related to the field of taxation so that students manage this information and form perceptions that will later influence their interest in working in taxation. This perception is also formed not only from information on educational institutions but also information such as news and books. The research results are in line with Naradiasari & Wahyudi (2022)[6], Sianturi, H., & Sitanggang, D. N. (2021)[12], Novianingdyah (2022)[8], Nelafan & Sulistiyanti (2022) [7] but not in line with Wardani & Novianti (2022)[14], Fadhilah & Amanah (2022)[5], Aini & Goenawan (2022)[2]. which shows no effect

Study Motivation has a positive and significant influence on Interest Of Accounting Students In Taxation Professions.

The results of the second hypothesis in this study were accepted with a significant value of less than alpha (0.05) in the study which was equal to 0.000. The results showed that there was a positive influence between accounting students' learning motivation on their interest in working in the taxation field. These results indicate high student learning motivation to study tax science or tax practice so as to encourage career interest in the tax field. When students get taxation courses they tend to be motivated by the knowledge taught by the lecturer. Motivation Students who master the science of taxation have an attraction to have a career in the field of taxation. High learning motivation encourages students to

practice what they have learned so as to encourage students' interest in working in tax. The research results are in line with Naradiasari & Wahyudi (2022)[6], Sianturi & Sitanggang (2021)[12] but not in line with Aini & Goenawan (2022)[2].

Knowledge of taxation has no effect on the interest of accounting students in the tax profession.

The results of the third hypothesis in this study were not accepted with a significant value of more than alpha (0.05) research of 0.649, thus there is no influence between tax knowledge of accounting students on the interest in working in the taxation field. This indicates that the better the tax knowledge of accounting students provided by the campus with adequate facilities, the level of interest in working in the taxation field will not have much effect on making students work in the taxation field. Knowledge of Taxation will not be able to contribute to interest if the student does not have the perception and motivation to learn. Career determination is more inclined due to the desire of the student. The results of the study indicate that educational institutions are advised and should not only focus on developing tax education materials, but should also start encouraging the development of student perceptions and motivation. The research results are in line with Novianingdyah (2022)[8], Vajarini (2021)[13] but not in line with Fadhilah & Amanah (2022) [5], Agas (2023)[1].

Market Consideration has no effect on the interest of accounting students in the tax profession.

The results of the third hypothesis in this study were not accepted with a significant value of more than alpha (0.05) research of 0.590, thus there is no influence between market considerations on the interest in working in the taxation field. Ease of getting a job in taxation, salary is not a consideration for students to work in the field of taxation. The research results are in line with Wardani & Novianti (2022)[14] but not in line with Yasa et al (2019)[15], Nelafan & Sulistiyanti (2022)[7].

5. CONCLUSION

The results showed that only the variables of perception and study motivation had an influence on students' interest in working in the field of taxation. While other variables such as Tax knowledge and Market Considerations have no influence on students' interest in working in the field of taxation. The results of this study indicate that what can most influence the interest in the profession are the internal factors of the student such as perception and motivation to learn.

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