The determinant factors influencing accounting students' interest in tax career

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Abstract

This research is to examine the influences of professional perception, self-ability, career expectation, and brevet tax training on the students' interest in tax career. The population of this research is Class 2017 and Class 2018 students of Accounting Study Program of Universitas Islam Indonesia. The number of samples is 90 students who were collected using purposive sampling method based on the criteria of having completed the taxation subject and brevet tax training. The data processing tool employed was IBM SPSS version 25. The findings show that professional perception, career expectation, and brevet tax training positively affect the interest of accounting students to have career in tax. However, self-ability does not show any influence on the students' interest to have career in tax. This Research is expected to be a consideration for educational institutios to motivate students to have a career in taxation.

Introduction

Based on the data of Human Resources Bureau of Secretariat General of Ministry of Finance (2021), there are 5,917 tax consultants and 44,856 tax staff in Indonesia. The number is inevitably inadequate compared to 42 million of taxpayers consisting of 38.7 million personal taxpayers and 3.3 million of corporate taxpayers in Indonesia. Therefore, there is still high demand for competent and professional tax experts. The higher educational institutions in Indonesia offer a number of study programs which are able to train the next generations of national taxation sector; one of which is Accounting. University students need to contemplate the professions which they will make as their career in the future and enable them to be valuable workforce. During the profession selection, some factors including internal and external drive play a role in the decision-making process. One of the careers which can be chosen is tax jobs, involving becoming staff of Directorate General of Tax, tax consultant, and tax staff of a corporate.

Individual perception may vary when it comes to perceive a particular condition. This relies on the pre-existent observation and experience. A student who has received various information related to taxation will have good perception on taxation which may lead to positive opinion of having career in tax. According to Yasa et al. (2019), perception has positive influence on the selection of tax-related professions. In contrast, Khairunnisa and Kurniawan (2020) mention that the interest in tax jobs is not influenced by the perception of accounting students.

Self-ability is the next factor pondered by an individual in choosing his career path. If the individual has an ability at taxation, he will certainly be interested in tax jobs. This is synchronized with the study conducted by Mahayani et al. (2017) which states that tax knowledge has an influence on the selection of tax-related professions. However, Khairunnisa and Kurniawan (2020) argue that interest and desire of the students to have career in tax are not affected by self-ability.

The research performed by Kristianto (2020) which signifies that job market consideration positively and significantly affects the interest or intention of the students to work in tax sector. On the other hand, the study carried out by Ardini and Ambarwanti (2019) demonstrates that the interest in tax job is not related to career expectation.

The last factor to assess is brevet tax training. There are various training programs which can be taken by a student to enrich his ability and skills to excel in the competitive working world; one of which is brevet tax training. Brevet tax training is an educational program to select if a student wants to have career in tax since the program is designed in such a way to enable the student to have expertise in taxation. The research of Pranoto and Anwar (2016) proves that brevet tax training supports the interest in tax career, while the research performed by Kristianto (2020) reveals otherwise.

This research is to examine the determinant factors of the interest of Accounting Study Program students of Universitas Islam Indonesia to have career in tax. The factors investigated include professional perception, self-ability, career expectation, and brevet tax training. Another determinant factor to be investigated is career expectation. When a university student decides his career path, he will consider his expectation toward the chosen career.

Literature Review

Theory of Planned Behaviour

One of the concepts or theories frequently used to predict behaviour is the theory of planned behaviour. The objective of this theory is to predict and describe an individual behaviour under a specific condition. Ajzen (1991) argues that this theory explains that a behaviour is influenced by the intention or desire of an individual to behave in such a particular way. The intention is affected by three factors, namely attitude, subjective norm, and perceived behavioural control. Attitude is the confidence in a result from a particular behaviour which can be either positive or negative. Meanwhile, subjective norm is a perception which is created by an individual based on others' approval to a particular behaviour. Moreover, behavioural control is perceived as the confidence in a control owned by an individual toward a behaviour and the estimation on his ability to perform the behaviour. In this study, attitude is proxied by professional perception and self-ability. Additionally, subjective norm is proxied by career expectation and brevet tax training, while interest is used as the proxy for intention.

Influence of Professional Perception on Interest in Tax Career

Perception is a factor which can affect an individual to make career in tax (Mahayani et al., 2017). The study program of accounting provides the students with a number of lectures related to tax which can be taken, as well as the information on financial security offered by tax jobs. This creates a perception for the students that tax sector is a good choice of career path after graduating from the university. According to planned behaviour theory, attitude is one of the motivating factors to influence someone's intention to realize the behaviour. Attitude is a conscious or sub-conscious act toward something. Perception is one of the factors which motivates someone to choose a particular career path. A good perception of tax career may attract students to have interest in tax career. This assumption is supported by Lioni and Baihaqi (2016) who argue that a perception to have career in tax influences the student interest to work in tax sector. The similar findings are found in the research conducted by Yasa et al. (2019) and Miftakhul et al. (2020) which state that the students' perception affects their selection to have career in tax. Based on the elaboration, the first hypothesis is developed as follows.

H1: Professional perception has a positive influence on interest in tax career

Influence of Self-ability on Interest in Tax Career

Self-ability is closely related to soft skill and hard skill owned by an individual; one of which is knowledge of tax. Mahayani et al. (2017) mention when an individual knows some of knowledge of tax, like the

prevailing tax system in Indonesia and its calculation, he will have a picture of what he will be doing in his future tax career. Also, this might increase his intention to have career in tax. According to planned behaviour theory, someone will conduct an action if he has a motivation to do so. The confidence in self-ability, including knowledge of taxation, can serve as a motivation for someone to have career in tax. This statement is in line with the result of Yani and Hamid (2021) study attesting that knowledge of tax influences someone's interest to have career in tax. The more knowledge of tax that a student has, the more interested he is to have career in tax. Therefore, the second hypothesis is as follows.
H2: Self-ability has a positive influence on interest in tax career

Influence of Career Expectation on Interest in Tax Career

Career expectation is one of the drives which motivates an individual to have career in tax. This is because that career expectation is inevitably related to income estimation an individual might gain and larger opportunity to get more vacancy information. Consequently, the higher the career expectation a student has, the more interested he is in having career in tax. Theory of planned behaviour postulates that one of the factors' influencing intention is subjective norms. Subjective norms are the factors which are formed by the surrounding environment, so is career expectation which can be defined as a presupposition that oneself would like to realize and might be rooted from the surrounding environment. Naturally, an individual will look up to the successful people in tax career surrounding him, either in the family or among his friends. This assumption is supported by Kristianto (2020) who claim that career expectation and job market consideration positively influence the student's interest in having tax career. In reference to the explanation, the third hypothesis is formulated as follows.
H3: Career expectation has a positive influence on interest in tax career

Influence of Brevet Tax Training on Interest in Tax Career

Brevet tax training is one of the factors which can influence the interest of an individual to have career in tax because when the person takes brevet tax training, he expects to have greater opportunity to have job in tax sector. Referring to the theory of planned behaviour, intention is assumed as a reflection to understand how much effort someone takes and how strong his desire is to acquire a particular behaviour. Basically, the stronger the intention someone has the stronger the possibility he acquires a particular behaviour. Brevet tax training is an effort which an individual can make to achieve a particular behaviour which in this case is being able to compete and have career in tax. This is as insisted by Eko et al. (2016) that brevet tax training supports the interest to have career in tax. Based on the elaboration, the fourth hypothesis is as follows.
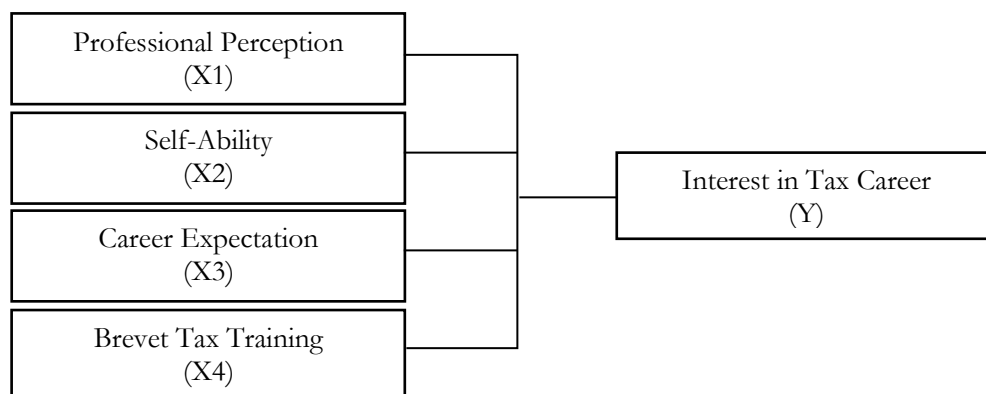H4: Brevet tax training has a positive influence on interest in tax career

Research Framework

Figure 1. Research Framework

Research Method

Population and Sample

The population of this study is the students of Accounting Study Program of Universitas Islam Indonesia Classes 2017 and 2018 which amount to 514 students. Purposive sampling technique was used to select the predetermined samples using the criteria as follows: The students of Accounting Study Program of Universitas Islam Indonesia Classes 2017 and 2018 who already took Tax course and Brevet Tax training. The minimum number of samples needed was computed using Slovin formula with the margin of error 10% or 0.1 as follows.

$$n = N/(Ne^2 + 1)$$

where:
n = sample size
N = population size
e = margin of error

Using the formula, the sample size needed in this study was 84 students.

Data Source and Collection

The data used in this study were the primary data collected using questionnaires which were directly distributed to the respondents. The questionnaire distributed employed the 4-scale measurement including Strongly Agree, Agree, Disagree, and Strongly Disagree.

Operational Definitions of Research Variables

The dependent variable of this research is interest in tax career, and the independent variables include professional perception, self-ability, career expectation, and brevet tax training.

Professional perception

Perception is a procedure from where an individual perceives an event using his senses which further forms his thinking process and eventually leads to an interpretation. The attitude and behaviour of each individual will vary depending on how they perceive or interpret something. The variable of professional profession is measured by five indicators as follows (Khairunnisa & Kurniawan, 2020; Trisnawati, 2013): 1) Tax profession is an intellectually challenging profession; 2) Tax profession is a prestigious profession in the society; 3) Tax profession offers financial security for the future; 4) Tax profession is more respected than other professions; and 5) Tax profession is a profession which gives more opportunities to develop.

Self-ability

According to planned behaviour theory, self-ability can be a motivation for an individual to do an act. Self-ability is categorized into two, namely soft skill dan hard skill. Soft skill is closely connected to one's abilities to communicate, to work in a team, and to deliver information. Meanwhile, hard skill refers to mastery or knowledge of tax owned by someone. The variable of self-ability in this study was measured by five indicators, involving (Khairunnisa & Kurniawan, 2020): 1) Student's ability to communicate; 2) Student's ability to have discussion in team; 3) Student's ability to analyse a case/problem; 4) Student's knowledge of tax and accounting; and 5) Student's mastery in information technology.

Career expectation

One of the factors which contributes to the individual decision to work in tax sector is career expectation because before choosing the job, the person must have studied the opportunity of career in tax sector. The variable of career expectation is estimated using five indicators (Mulianto & Mangoting, 2014), namely: 1) Tax profession offers job security; 2) Tax profession facilitates work vacancy information access; 3) Tax profession offers high first salary; 4) Tax profession offers quicker salary increase; 5) Tax profession offers clearer career path.

Brevet tax training

Sarjono (2011) describes brevet tax training as a training designed to equip the participants with tax knowledge and skills. The benefits include (Aniswatin, 2020): a) Improvement in the ability and skills in tax; b) Mastery of knowledge on current tax provisions and regulations; and c) Tax competency certificate which can be added in the portfolio during applying job in tax sector. This variable is measured based on five indicators (Trisnawati, 2013; Aniswatin & Afifudin, 2020) namely: 1) Brevet tax training facilitates career development; 2) Brevet tax training promotes competencies and self-quality of an accountant candidate; 3) Brevet tax training assists the preparation to take Tax Consultant Certification Test; 4) Brevet tax training gives added value to help get a job with larger financial benefits; 5) Brevet tax training supports career success in accounting.

Interest in tax career

Eko and Rahmawati (2016) suggest that interest is a high level of mental inclination towards something or desires or wants. Interest is a human psychological aspect which can encourage someone to reach a goal. The variable of interest in tax career is measured based on five indicators (Anggraeni et al., 2020), including: 1) Tax career offers a great opportunity for the students of Accounting; 2) Tax career gives more experiences and knowledge of tax; 3) Tax career offers great salary; 4) Tax career provides adequate facilities; 5) Tax career is selected because the students have related supporting abilities.

Data Analysis Method

Descriptive statistical analysis

This data analysis is used to describe and explain the collected data without the intention to make a general conclusion or generalization.

Data Quality Test

Validity test

The purpose of the validity test was to investigate whether or not the questionnaire used in the research was accurate. A questionnaire can be deemed valid or able to accurately estimate the variable to be measured if the $R_{statistic}$ value of each questionnaire item is larger than its R_{table} value (Ghozali, 2011).

Reliability test

In this research, the reliability test was conducted to inspect whether or not the questionnaire used was dependable and well-founded. In other words, the questionnaire is consistent over time, across items, and across different researchers. The questionnaire can be deemed to pass the reliability test if the Cronbach's Alpha value is more than 0.6.

Classical Assumption Test

Normality test

This test is used to check whether or not the sample data of both dependent and independent variables in the regression model are normally distributed. The normality of the data can be tested using Kolmogorov-Smirnov test. If the p-value is more than 0.05, the data of the variables in the regression model can be considered normally distributed.

Multicollinearity test

This test was conducted to examine the presence of a strong correlation between independent variables in a regression model. This can be identified through VIF (Variance Inflation Factor) dan Tolerance values. If the VIF value is less the 10, and the Tolerance value is more than 0.1, the regression model is free of multicollinearity.

Heteroscedasticity test

The purpose of this test is to examine whether there is a residual variance disparity between one researcher and another researcher. Heteroscedasticity presence can be assessed from the significance value in Glejser Test. If the significance is more than 0.05, the regression model does not contain heteroscedasticity.

Hypothesis Test

Multiple linear regression analysis

This test is purposed to examine the comprehensive relations between dependent variable and two or more independent variables (Priyatno, 2013). The model for multiple linear regression analysis of this research can be formulated with the equation as follows.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

where:
Y   = Interest in having career in tax
α = Constant
β_1 = Regression coefficient of professional perception
β_2 = Regression coefficient of self-ability
β_3 = Regression coefficient of career expectation
β_4 = Regression coefficient of Brevet tax training
X_1 = Professional perception
X_2 = Self-ability
X_3 = Career expectation
X_4 = Brevet tax training
e   = Error

Determination Coefficient Test

Determination coefficient test is to describe how significance is the influence of X (independent) variable on Y (dependent) variable.

T-test

According to Anwar (2011), this test is necessary to explore the individual influence of each independent variable on dependent variable. The basis for decision making is the significance value. If the significance value of T is more than 5%, the independent variable is considered as

insignificantly influential on dependent variable. Conversely, if the significance value of T is less than 5%, the independent variable has an influence on the dependent variable.

Results and Discussion

In this study, the data were collected through the questionnaires which were distributed online in Google form directly to the students of Accounting Study Program of Universitas Islam Indonesia Class 2017 and Class 2018. The total respondents who submitted the questionnaires was 90 students.

Descriptive Analysis

The number of the respondents in this research is 90 students who were grouped based on gender, age, and enrolment year. The data of the respondents: 1) based on gender show that the majority of the respondents was female as many as 65 students accounting for 72.22%; 2) based on age indicate that the majority of the students' age was 22 with total respondents numbering 45 students or 50%; and 3) based on enrolment year show that the majority of the respondents was from Class 2018 as many as 52 or 57.78%.

Descriptive Statistics

Descriptive statistics analysis was conducted using SPSS Statistics version 25 to observe minimum number, maximum number, mean, standard deviation of each independent variable and the dependent variable based on the data mined from the questionnaires. Each variable contained five items with the lowest score 1 and the highest 4. The results of the descriptive statistics analysis are presented in Table 1.

Table 1. Descriptive Statistics Test Result

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Professional Perception	90	7	20	16.83	2.275
Self-Ability	90	7	20	16.02	2.268
Career Expectation	90	5	20	15.96	2.639
Brevet Tax Training	90	12	20	17.71	2.111
Interest in Tax Career	90	5	20	16.70	2.713
Valid N (listwise)	90				

Data Quality Test Results

The data quality test through validity test and reliability test employed SPSS Statistics version 25 to check whether the items of independent and dependent variables used were valid and passed the reliability test.

Validity Test Result

Based on the results of validity test, the R_{table} value was 0.2072, and each item of the questionnaire had Pearson Correlation ($R_{statistic}$) value more than R_{table} value. This indicates that all the items of the questionnaire are valid.

Reliability Test Result

The result of reliability test showed that each variable, both dependent and independent, had the value of Cronbach's Alpha more than 0.6. This means that all items of the questionnaire passed the reliability test.

Classical Assumption Test Results

The classical assumption test consists of normality test, multicollinearity test, and heteroscedasticity test which were conducted to investigate whether the data of the regression model were normally distributed and free from multicollinearity and heteroscedasticity.

Normality test result

The result of normality test showed the significance value more than 0.05 which indicated that the data were normally distributed.

Multicollinearity test result

Based on the result of multicollinearity test, the Tolerance and VIF values of all the independent variables were more than 0.1 and less than 10 respectively. This implies that there is no correlation between the independent variables, and the regression model is free from multicollinearity.

Heteroscedasticity test result

The heteroscedasticity test result indicated that the significance value of each independent variable was more than 0.05 which implied that there was no residual variance difference between one researcher and another researcher. Thus, the model shows no phenomenon of heteroscedasticity.

Hypothesis Test Results

Determination coefficient test result

The result of determination coefficient test showed that the value of adjusted R squared was 0.642. It implies that in this research the independent variables can explain or influence the dependent variable as much as 64.2%, while the remaining 35.8% can be explained by other variables which are not discussed in this study.

Multiple linear regression analysis result

The analysis of multiple linear regression was conducted to explore the influences of two or more independent variables on the dependent variable. Table 2 shows the result of determination coefficient test using SPSS Statistics version 25.

Table 2. Multiple Linear Regression Analysis Result

	B	Std. Error	t	Sig.
(Constant)	-2.819	1.708	-1.650	.103
Professional Perception	.465	.120	3.886	.000
Self Ability	.158	.083	1.904	.060
Career Expectation	.219	.105	2.083	.040
Brevet Tax Training	.320	.106	3.013	.003

a.   Dependent Variable: Interest in Tax Career

Based on the result shown in Table 2, the equation of the regression model is formulated as follows.

$$Y = -2.819 + 0.465X_1 + 0.158X_2 + 0.219X_3 + 0.320X_4$$

T-test Result

T-test is to investigate the individual influence of independent variable on dependent variable. If the value of $T_{statistic}$ is more than that of T_{table} with significance value less than 0.05, it can be concluded that the independent variable has significant influence on the dependent variable. Table 3 presents the result of T-test using SPSS Statistics version 25.

Table 3. T-test Result

No	Hypothesis	T table (n-k-1)	T-test	Sig	Results
1	Professional perception has a positive influence on Interest in Tax Career	1.98827	3.886	.000	supported
2	Self-ability has a positive influence on Interest in Tax Career	1.98827	1.904	.060	not supported
3	Career expectation has a positive influence on Interest in Tax Career	1.98827	2.083	.040	supported
4	Brevet tax training has a positive influence on Interest in Tax Career	1.98827	3.013	.003	supported

Influence of Professional Perception on Interest in Tax Career

Based on the result of T-test, the value of $T_{statistic}$ of professional perception variable is 3.886 and the value of T_{table} is 1.98827 with degree of freedom 85. As can be seen that the value of $T_{statistic}$ is more than that of T_{table} (3.886 > 1.98827) with the significance level less than $\alpha=0.05$. It can be concluded that professional perception has a positive influence on the interest in tax career, thus H1 is supported.

Good perception on tax profession influences the interest of accounting students of UII to have career in tax sector. There has already been abundant information that they got regarding financial security and the opinion that tax profession is more prestigious compared to other professions. Consequently, this develops a good perception and intention for the students to have jobs in tax sector. This finding is justified by the study conducted by Anggraeni, Maslichahi, and Sudaryanti (2020) which reveals that the students' perception positively influences the career selection to have jobs in tax sector. However, this result is not in line with the research finding of Khairunnisa and Kurniawan (2020) since they argue that professional perception is not related to the interest of Accounting students to have career in tax.

Influence of Self-ability on Interest in Tax Career

The value of $T_{calculate}$ of self-ability variable based on the result of T-test is 1.904 which is less than the value of T_{table} amounting 1.98827 with degree of freedom 85. With the significance level 0.06 which is more than $\alpha=0.05$, it can be inferred that self-ability does not influence the interest in tax career. Hence, H2 is not accepted.

In this research, self-ability including the students' communication skill and knowledge of tax and accounting does not influence the interest of accounting students of UII to have career in tax. Though the students might have strong interest to have jobs in tax sector, the passion is still hindered by the students' lack of abilities at communication, discussion, and teamwork. This result corroborates the finding of Khairunnisa and Kurniawan (2020) which states that self-ability factor does not affect the students' interest or intention to have career in tax. In contrast, the research conducted by Yani and Hamid (2021) does not support this research result as it mentions that tax knowledge influences the individual interest to have career in tax.

Influence of Career Expectation on Interest in Tax Career

In reference to the result of the T-test, the $T_{statistic}$ value of career expectation variable is more than the value of T_{table} (2.083 > 1.98827) with degree of freedom 85. Moreover, the significance level is also less than $\alpha=0.05$. This can be concluded that career expectation positively influences the interest in tax career. Therefore, H3 is accepted.

The high career expectation will strongly influence the interest of accounting students of UII to work in tax sector. The high expectation on tax career can result from the information on job vacancy obtained by the students, let alone that the opportunity of having career in tax is still widely opened. Those reasons attract the students to work in tax sector. This finding agrees with the research performed by Kristianto (2020) which signifies that job market consideration positively and significantly affects the interest or intention of the students to work in tax sector. However, this finding is unlikely in line with the research result of Ardini and Ambarwanti (2019) which argues that there is no influence of job market consideration or more available job vacancies on the interest or intention of the students to have career in tax.

Influence of Brevet Tax Training on Interest in Tax Career

The variable of brevet tax training has $T_{statistic}$ value 3.013 which is more than the value of T_{table} =1.98827 with degree of freedom 85. The level of significance is 0.003 which is less than $\alpha=0.05$. Evidently, brevet tax training can be concluded to have positive influence on the interest in tax career; H4 is thus accepted.

Brevet tax training can influence the interest of accounting students of UII to have career in tax since the certification on this skill can be expected to facilitate the students to develop their career plan and give them added value to create a bigger opportunity to build career in tax. This is supported by the study carried out by Widyanto and Fitriana (2016) which mentions that brevet tax training strengthens the interest in having career in tax. However, the result of this study is opposed to that of Kristianto (2020) which insists that tax profession selection is not influenced by brevet tax training.

Conclusion

In reference to the analysis of this study, it can be concluded that: 1) Professional perception has a positive influence on the interest in tax career; 2) Self-ability does not influence the interest in tax career; 3) Career expectation positively influences the interest in tax career; and 4) Brevet tax training positively affects the interest in tax career

The limitations of this study which can be a recommendation for future study include: 1) Respondents of this study is limited to the students of Accounting Study Program of Universitas Islam Indonesia; thus, the future research is suggested to expand the research sample. 2) The independent variables of this study only encompass four variables, namely professional perception, self-ability, career expectation, and brevet tax training; hence, the future research is expected to add more variables, such as social motivation and work environment. This Research is expected to be a consideration for educational institutios to motivate students to have a career in taxation.

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